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Governor
ROBERT R BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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October 23, 2009

Scott C. Peterson
Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, #305
Nashville, TN 37215-3339

Re: Nevada's Comments concerning BAC's Petition on Nevada to the Governing Board.

Dear Mr. Peterson:

This is in response to the Business Advisory Council (BAC) Petition for Resolution and Reconsideration that Nevada is out of compliance with the SSUTA under Rule 905; for not being in substantial compliance under Section's 310, 317, 319 and 327.

First, the Department did complete the necessary account balance process for accepting ACH Credit in conjunction with the State's Treasurer's Office, with verification through the State's Controller's Office. We had every intention in working with our vendor "Accenture" to build the programmatic processing capability "interface" between the State Treasurer's Office and our unified computer system at the Department. Unfortunately, given Nevada's current budget problems we did not receive the necessary funding in order to pay Accenture for the completion of the "interface" with our computer system. At this time, Nevada can not provide for ACH Credit processing until it receives the funding to do so. If and when we do receive the funding we will complete the "interface."

Regrettably, Nevada will amend its Certificate of Compliance in Section 319 accordingly. In the alternative, we do afford taxpayers the ability to pay electronically through other types of electronic funds transfers.

Secondly, please find attached regulations addressing the concerns presented by BAC in its petition on incorporating definitions, administration of leases, resale certificates, and good faith found in accordance with SSUTA.

Finally, also attached is correspondence from the Equipment Leasing and Finance Association.

I am available to respond to any questions concerning this matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dino DiCianno", with a long horizontal line extending to the right.

Dino DiCianno, Executive Director
Nevada Department of Taxation



October 9, 2009

Nevada Tax Commission
Mr. Robert Barengo, Chairman
Dr. Ann Bersi
Mr. George Kelesis
Ms. Joan Lambert
Mr. John E. Marvel
Mr. David W. Turner, CPA
Mr. Hank Vogler
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

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STATE OF NEVADA
DEPARTMENT OF TAXATION

Dear Members of the Nevada Tax Commission:

I am writing on behalf of the Equipment Leasing and Finance Association (ELFA) in support of the Proposed Regulations of the Nevada Tax Commission to bring Nevada into compliance with the Streamlined Sales and Use Tax Agreement (SSUTA) (specifically LCB File No. R104-09 dated September 8, 2009, LCB File No. 105-09 dated September 8, 2009, and LCB File No. R106-09 dated September 24, 2009).

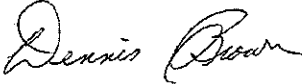
The Equipment Leasing and Finance Association (ELFA) is the trade association representing financial services companies and manufacturers in the \$600 billion U.S. equipment finance sector. ELFA members are the driving force behind the growth in the commercial equipment finance market and contribute to capital formation in the U.S. and abroad. ELFA has more than 700 members including brokers and packagers, investment banks, service providers, independent leasing and finance companies, captive finance companies, commercial banks as well as diversified financial services companies. These comprise many of the nation's largest financial services companies and manufacturers as well as regional and community banks and independent medium and small finance companies throughout the country. ELFA membership also includes a number of multinational financial and manufacturing companies operating in the U.S.

ELFA members worked closely with the Department of Taxation to develop these proposed regulations, reviewing drafts and attending several workshops. We believe that these regulations will eliminate the confusion that has existed among our members since Nevada first incorporated the SSUTA provisions into its statutes. This clarity is extremely important to our relationships with our customers and will better enable us to continue to finance investment in the state of Nevada. Further, the proposed regulations will improve taxpayer compliance and ensure that lease transactions are properly treated for sales/use tax purposes.

ELFA also believes that the proposed regulations remove Nevada's substantial compliance issues with the SSUTA, specifically the leasing and exemption certificate provisions of the SSUTA. We urge the Nevada Tax Commission to approve these proposed regulations at its November meeting.

Thank you for your consideration,

Dennis Brown

A handwritten signature in cursive script that reads "Dennis Brown".

Vice President of State Government Relations
Equipment Leasing and Finance Association
1825 K Street NW, Suite 900
Washington, DC 20006
Phone: 202-238-3411
Fax: 202-238-3401
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www.elfaonline.org

Cc: Mr. Dino DiCianno, Executive Director, Nevada Department of Taxation
Ms. Paulina Oliver, Tax Manager, Nevada Department of Taxation



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**State of Nevada
Department of Taxation**

Mr. Dino DiCianno, Executive Director
Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

Dear Mr. DiCianno,

I am writing on behalf of the Equipment Leasing and Finance Association (ELFA) regarding the proposed regulations discussed during the workshop on August 7, 2009.

ELFA greatly appreciates the efforts of Nevada agencies to take the necessary steps to address the current noncompliance of Nevada with the Streamlined Sales and Use Tax Agreement (SSUTA). A significant step to bring Nevada into compliance with SSUTA is to ensure that its leasing provisions are in substantial compliance. As long as the leasing regulation as currently proposed and agreed upon at the Workshop remains intact, ELFA believes that Nevada will be in substantial compliance with SSUTA on leasing matters.

Further, the proposed regulation provides guidance to both lessors and lessees to ensure tax is properly collected on these transactions. ELFA also appreciates that Nevada has recognized the importance of sales-leaseback transactions and has maintained its sale-leaseback provision. Preserving this very important business financing option will provide greater flexibility to Nevada businesses and our members.

ELFA will continue to stay engaged in the process as the regulation winds its way through the Nevada rulemaking process. We expect that the process will be completed and the regulation effective prior to the meeting of the Streamlined Sales Tax Governing Board scheduled at the end of September 2009. We will be prepared to lend our voice to the discussion of Nevada's progress at the meeting.

Respectfully submitted,

A handwritten signature in cursive script that reads "Dennis Brown".

Dennis Brown
Vice President, State Government Relations

Cc: Ms. Paulina Oliver, Tax Manager, Nevada Department of Taxation
Mr. Jeff Hyde, Senior Tax Counsel, GE Capital Corporation
Ms. Katherine Neggers, Manager- Sales, Use, & Excise Taxes, GE Company
Ms. Valerie Pfeiffer, Principal, The Tax Coefficient
Mr. Justin Short, Coordinator, State Government Relations, ELFA