

**BEFORE THE STATE OF NEVADA TAXICAB AUTHORITY**

IN THE MATTER OF:

DISCUSSION AND POSSIBLE DECISION  
REGARDING THE REQUEST OF FRIAS  
TRANSPORTATION COMPANIES  
REGARDING THE 3% EXCISE TAX ON  
ALL CAB FARES IMPOSED BY THE 2015  
LEGISLATIVE COMMITTEE WITH  
REGARD TO AN ADJUSTMENT OF THE  
RATES.

**ORDER**

At a regular monthly session of the State of Nevada Taxicab Authority, held at the Nevada Taxicab Authority, 2080 E. Flamingo Rd., Las Vegas, NV 89119.

PRESENT: Ileana Drobkin, Chairperson  
Dean Collins, Member  
Bruce Aguilera, Member  
James Campos, Member  
Jennifer De Rose, (Acting) Taxicab Authority Administrator  
Christine Guerci-Nyhus, Deputy Attorney General

On August 24, 2015, a public hearing was held regarding the above-entitled matter in compliance with the provisions of the Nevada Open Meeting Law, the Nevada Administrative Procedure Act, Chapter 706 of the Nevada Revised Statutes (NRS) and the Nevada Administrative Code (NAC), at which time all interested parties appeared and were permitted to be heard.

The following filed Petitions to Intervene and all were permitted to intervene and be heard: (1) Desert Cab Company, (2) Western Cab Company, (3) A Cab LLC, (4) Nellis Cab Company, (5) Yellow/Checker/Star Cab Companies, (6) Whittlesea Blue Cab Company/Henderson Taxi, (7) Lucky Cab Company, (8) Ace Cab, Inc., Union Cab Co., A NLV Cab Co., Vegas-Western Cab, Inc., and Virgin Valley Cab Company, (9) ITPE Union, and (10) Deluxe Taxicab Service.

1 Intervenor and Staff were allowed to present argument and evidence regarding the  
2 new 3% excise tax imposed on all rates and fees, the proper language to be affixed to all cab  
3 doors, and the time allotted to complete those changes. The Taxicab Authority received  
4 proof regarding the circumstances affecting the interests of the taxicab industry, drivers and  
5 customers in Clark County, and having duly considered the evidence and being fully advised  
6 in the premises, makes its Findings of Fact and Conclusions of Law, as follows:

7 **FINDINGS OF FACT**

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- 9 1. The Board recognizes the need to quickly resolve issues concerning the new 3%  
10 excise tax imposed on all rates and fees.
  - 11 2. The Industry proposed that the phrase "3% EXCISE TAX WILL BE ADDED TO ALL  
12 RATES AND FEES" be the approved language on all cab doors.
  - 13 3. The industry testified as to the amount of time needed to change the signage on the  
14 taxicab doors. Industry members asked for between 15 – 30 business days to  
15 implement the door changes.
  - 16 4. The industry acknowledged that any future language changes resulting from Tax  
17 Commission regulations will be at the expense of the certificate holders.
  - 18 5. Intervenors supported the proposed language and suggested twenty (20) business  
19 days would be adequate to comply with the changes.
  - 20 6. If any of the foregoing findings of fact is more properly deemed a conclusion of law, it  
21 may be so construed.  
22

23 **CONCLUSIONS OF LAW**

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- 25 1. This matter was held in accordance with applicable Nevada Revised Statutes.  
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- 1 2. The Taxicab Authority has the authority to review and alter taxicab rates, charges, or  
2 fares in Clark County, pursuant to NRS 706.8819(1)(a).  
3 3. The area to be affected by this Order is Clark County.  
4 4. The interests, welfare, convenience, necessity, and well-being of the customers of  
5 taxicabs are better served by this Order.  
6 5. If any of the foregoing conclusions of law is more appropriately construed as a finding  
7 of fact, it may be so construed.  
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9  
10 **ORDER**

11 **IT IS HEREBY ORDERED** that the 3% Excise Tax will be implemented as follows:

12 A taxi door fee listing of "**3% EXCISE TAX WILL BE ADDED TO ALL RATES AND**  
13 **FEES**" will be required on all taxi cab doors; that the excise tax will take effect August 28,  
14 2015, and the industry will have twenty (20) business days from that date to update the doors  
15 of their cabs; and that any changes resulting from future Tax Commission regulations will be  
16 at the expense of the certificate holders.  
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18 Dated this 26<sup>th</sup> day of August, 2015.  
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20 BY THE AUTHORITY

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22 ILEANA DROBKIN – CHAIRPERSON  
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