

STATE OF NEVADA

JOE LOMBARDO  
Governor



DR. KRISTOPHER SANCHEZ  
Director

TODD PARK  
Administrator

DEPARTMENT OF BUSINESS AND INDUSTRY  
TAXICAB AUTHORITY

**TAXICAB AUTHORITY  
NOTICE OF WORKSHOP TO  
SOLICIT COMMENTS ON AMENDING/REPEALING REGULATIONS AND TO  
DETERMINE THE IMPACT OF PROPOSED REGULATIONS ON SMALL  
BUSINESSES**

The Nevada Taxicab Authority ("**TA**") will hold a public Workshop to receive comments from all interested persons regarding the amendment and/or repeal of regulations within Nevada Administrative Code ("**NAC**") chapter 706.450-9918. The comment session has been set for **11:00 a.m. on March 19, 2025**. The public may attend this Workshop at the Nevada State Business Center 3300 W. Sahara Avenue, Suite 400, Nevada Room, Las Vegas, Nevada 89102.

**Date and Time of Meeting:**      **Wednesday, March 19, 2025**  
11:00 a.m. to 4:00 p.m.

**Place of Meeting:**      **Nevada State Business Center**  
3300 W. Sahara Avenue, Suite 400 Nevada Room  
Las Vegas, Nevada 89102

OR

Join on your computer, mobile app or room device:

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YjFjYzk3MTQtYzlkZC00MWUxLWExMjUtMTg0ODk3M2NmOGEw%40thread.v2/0?context=%7b%22Tid%22%3a%22e4a340e6-b89e-4e68-8caa-1544d2703980%22%2c%22Oid%22%3a%221bba13e-a3f0-4e28-9773-a2cedc77b159%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YjFjYzk3MTQtYzlkZC00MWUxLWExMjUtMTg0ODk3M2NmOGEw%40thread.v2/0?context=%7b%22Tid%22%3a%22e4a340e6-b89e-4e68-8caa-1544d2703980%22%2c%22Oid%22%3a%221bba13e-a3f0-4e28-9773-a2cedc77b159%22%7d)

**Meeting ID: 255 839 345 413**  
**Passcode: iv2r5cU2**

**Or call in (audio only)**  
[+1 775-321-6111](tel:+17753216111), [227221980#](tel:+1775227221980)      **United States, Reno**  
**Phone Conference ID: 227 221 980#**



## AGENDA

### **TOPICS OF DISCUSSION: Open discussion on possible regulation updates to submit for Board review (For Discussion and Possible Action)**

1. Call to Order.
2. Public Comment—Public comment is welcomed during public comment periods and is limited to 3 minutes per person per public comment period. Unused time may not be allocated to other speakers. A speaker's viewpoint will not be restricted; however, reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant statements, unduly repetitious statements, and personal attacks that would objectively antagonize or incite others are examples of speech that may be reasonably limited.
3. Discussion concerning amendments/repeal of regulations within NAC chapter 706.450-706.9918. While it is expected the repeal of NAC 706.991-706.9918 requiring appeals to be made to the Nevada Transportation Authority will be addressed, other sections of the regulations including, but not limited to, NAC 706.450(6) and (7) and the definitions of lease medallions and the definition of medallion in general; NAC 706.462, the 706.465 application process and the fees association therewith; 706.473 and the equity capital requirement; 706.474; repeal 706.481(3); 706.486(1)(b) unit numbers displayed 4 inches in height rather than 6 inches and correct the telephone number located in (f); NAC 706.487 and a discussion pertaining to identifying taxicabs; 706.489 re digital medallions; 706.492(8) regarding windows free from obstructions and vision not impaired; discussion re tint on windows per 11(d); NAC 706.496; 706.497(3)(d) repeal; 706.501(2) and tinted windows, amber lights, and the ability to read meters from outside a cab; 706.510 needs updated; 706.519(1)(b) and the timing of health certificates; 706.525 discussion re how often renew and a fee change; 706.531 re repeal "bracket"; NAC 706.540 discussion re lease drivers and apparel; 706.543(8) re valid medallion issued by TA rather than affixed and (11) re electronic trip sheet, and (4) re 6 passengers instead of 5 passengers; 706.546 and discussion re employee and independent contractor language and repeal 706.546(3) re permanent driver based on periods of duty; 706.549(5) time clocks are no longer used; 706.551 discussion re how often driver searches interior of cab to discovery lost property; 706.5551(1)(a) lease template instead of lease agreement; 706.5557(1)(f)(4)(II) discussion re inspection one time per week; 706.5559 re money owed to any certificate holder and use of security deposits; 706.556(2) using a digital copy of the lease; 706.5563 trip sheets are electronic now; 706.5565(3)(a) and change requested re one-half of the number of medallions issued; 706.669 a change to definition of fixed asset; 706.795 and 706.813 and discussion re income and not expense; NAC 706.858 and .861 to be more specific to avoid misinterpretations re determination of elderly or disabled; NAC 706.876 to include deadlines for agenda control, requests for relief to be deemed complete, and other practice rules to streamline and modernize intervention requests,

authority of the Chairperson, setting forth terms of office, respective duties and the selection of Chair and Vice-Chair.

4. Discussion concerning impact of any proposed changes or repeals on small businesses.
5. Public Comment—Public comment is welcomed during public comment periods and is limited to 3 minutes per person per public comment period. Unused time may not be allocated to other speakers. A speaker's viewpoint will not be restricted; however, reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant statements, unduly repetitious statements, and personal attacks that would objectively antagonize or incite others are examples of speech that may be reasonably limited.
6. Adjournment.

Interested persons who wish to address their comments, data, views or arguments in written form may do so. Written submissions must be received by the Authority **no later than 3:00 p.m. Friday March 14, 2025**. They may be emailed to: [LMWebb@taxi.state.nv.us](mailto:LMWebb@taxi.state.nv.us); or by contacting **Lona Monson Webb, Administrative Attorney, Nevada Taxicab Authority, 2090 E. Flamingo Road, Suite 200, Las Vegas, Nevada 89119, (702) 668-4084**.

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The State of Nevada Taxicab Authority is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the State of Nevada Taxicab Authority, in writing, at 2090 E. Flamingo Road, Suite 200, Las Vegas, Nevada 89119 or by calling (702) 668-4000 at least 24 hours prior to the date of the meeting.

Members of the public may request the supporting material for this meeting from: Lona Monson Webb, Nevada Taxicab Authority, 2090 E. Flamingo Road, Suite 200, Las Vegas, Nevada 89119, (702) 668-4084, email: [LMWebb@taxi.state.nv.us](mailto:LMWebb@taxi.state.nv.us)

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*ALL CELLULAR TELEPHONES AND PAGERS ARE TO BE TURNED OFF OR SET TO A SILENT NOTIFICATION MODE DURING THE PROCEEDINGS.*

March 3, 2025



2. Inventories of all materials and supplies must be segregated in accordance with the functional divisions so that expenses may be allocated properly.

[Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 6, eff. 12-24-70; A 11-16-79]

**NAC 706.669 Fixed assets.** (NRS 706.8818, 706.8829) The accounts must include the original cost of all property which:

1. Is owned by the company and devoted to the company's taxicab operations;
2. Has an estimated service life of more than 1 year; and
3. Had an original cost of over ~~\$100~~ 5,000.00.

[Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 7, eff. 12-24-70; A 11-79]

**NAC 706.672 Depreciable assets.** (NRS 706.8818, 706.8829)

1. To insure that all records for preparing financial reports forwarded to the Taxicab Authority are maintained on a comparable basis, the requirements regarding depreciation for reporting and regulatory purposes are shown in the following table:

(a) Method: The straight-line method is the only allowable method of computing annual depreciation charges to operations.

(b) Service Lives and Salvage Values:

(1) Operating Depreciable Assets:

Category	Service Life	Salvage Value
Taxicabs	48 months	none
Air conditioners (if separate)	48 months	none
Fuel conversion kits	48 months	none
Taximeters, new	60 months	none
Taximeters, used	36 months	none

(2) Dispatching Depreciable Assets:

Category	Service Life	Salvage Value
New: Radios	60 months	none
Telephonic equipment	60 months	none
Transmitters	60 months	none

Category	Service Life	Salvage Value
New: Radio and telephonic test equipment	60 months	none
Used: Radios	36 months	none
Telephonic equipment	36 months	none
Transmitters	36 months	none
Radio and telephonic test equipment	36 months	none

(3) Shop and Garage Depreciable Assets:

Category	Service Life	Salvage Value
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1. The account for inventory supplies includes the inventories of all gasoline and other fuel in storage tanks at the end of the calendar year, using the lower of cost or market method to compute value.

2. This account must also include the inventories at the end of the calendar year of all oil on hand as well as tires, batteries, radio parts, shop parts and small tools, computing value at the lower of cost or market.

3. Appropriately entitled subaccounts must be maintained for materials and supplies related to each of the functional divisions maintained by the company, for example, operating, dispatching, shop and garage and general.

4. The differences between the opening inventories at the beginning of the calendar year and the year-end inventories must be recorded as adjustments to the following accounts for operating expense described in subsection 6 of [NAC 706.816](#):

(a) Account for fuel.

(b) Account for oil.

(c) Account for tires.

(d) Account for repairs and maintenance.

[Taxicab Auth., Uniform System of Accounts Reg. § 175, eff. 12-24-70; A 11-16-79]

**NAC 706.711 Current assets: Account for prepaid expenses. ([NRS 706.8818](#), [706.8829](#))**

1. The account for prepaid expenses includes amounts representing prepayments, for example, insurance, rents, taxes and other items, and must be maintained and supported in such manner as to disclose the amount of each class of prepayments. Subaccounts may be maintained for this purpose.

2. Where prepayments are made, this account must be charged with the full amount of prepayment and subsequently credited with each portion that will ratably distribute the prepayment to expense over the benefited period. A portion ratably credited to prepaid expense must be charged to the appropriate functional accounts for operating expense.

[Taxicab Auth., Uniform System of Accounts Reg. § 190, eff. 12-24-70; A 11-16-79]

**NAC 706.714 Current assets: Account for refundable deposits. ([NRS 706.8818](#), [706.8829](#))**

The account for refundable deposits includes all refundable deposits with federal, state, county or municipal authorities as well as fiscal agents or others for the fulfillment of obligations.

[Taxicab Auth., Uniform System of Accounts Reg. § 191, eff. 12-24-70]

**NAC 706.717 Current assets: Account for miscellaneous current assets. ([NRS 706.8818](#), [706.8829](#))** The account for miscellaneous current assets includes the book cost of all other current assets not provided for elsewhere, appropriately described and supported so as to show the nature of each asset included in the account.

[Taxicab Auth., Uniform System of Accounts Reg. § 192, eff. 12-24-70; A 11-16-79]

**NAC 706.720 Accounts for fixed assets. ([NRS 706.8818](#), [706.8829](#))**

1. Accounts for fixed assets include the original cost of property owned by the company which is devoted to the company's taxicab operations, having an estimated service life of more than 1 year and a cost of \$100 or more. *\$15,000 matches 706.669*

2. The cost of additions to and improvements of property leased from others, which are also includable in these accounts, must be recorded in subdivisions separate and distinct from those relating to owned property. Such additions or improvements must be included in the account for leasehold improvements described in [NAC 706.729](#).