

The Business Advocate- Winter 2019

A publication of the Nevada Department of Business and Industry

News for the New Year: Updates to Bring Your Business Vision into 20/20 Focus

Paid leave requirement goes into effect

Effective January 1, Nevada's private-sector employers with 50 or more employees must provide paid leave to their employees in proportion to the number of hours worked, up to 40 hours. SB 312, passed by the 2019 Legislature, makes no exception for part-time employees. Under the new requirement, employers must provide each employee with "at least 0.01923 hours of paid leave for each hour of work performed" in a "benefit year", or 365-day period. An employee that works 40 hours a week for a full year is entitled to approximately 40 hours of paid leave, which the employee may take without providing a reason to his or her employer. An employee is eligible to use leave on the 90th day of employment.

The bill carves out certain exceptions to the paid leave requirement. To begin with, employers with fewer than 50 employees are exempt. The bill also exempts employers from these requirements during the first two years of operations. Temporary, seasonal or on-call employees are also exempt. Finally, it does not apply to an employer who pursuant to a contract, policy or collective bargaining agreement provides paid leave or paid time off to all scheduled employees at a rate of at least 0.01923 hours of paid leave per hour of work performed.

The required posting for SB 312, an Advisory Opinion (akin to frequently asked questions) issued by the Labor Commissioner, and the full text of the bill can be found at <http://labor.nv.gov>.

Employers now prohibited from denying employment on the basis of a positive marijuana test

It is unlawful for any employer in Nevada to fail or refuse to hire a prospective employee because he or she submitted to a screening test and the results indicate the presence of marijuana. However, the bill provides for certain exemptions for professions impacting public safety including: firefighters, emergency medical technicians, motor vehicle operators for which federal or state law requires the employee to submit to screening tests, or any other position that in the determination of the employer could adversely affect the safety of others.

Additionally, provisions of the bill do not apply to positions of employment funded by federal grants, or are in conflict with existing employment contracts, collective bargaining agreements or federal law. The bill does not prevent an employer from having a policy prohibiting the possession or use of marijuana at the workplace.

Unemployment insurance tax cut approved for Nevada businesses

The State of Nevada Employment Security Division has announced a reduction of the unemployment insurance tax rate effective January 1. The new rate is 1.65% of wages paid to employees, two-tenths of a percent lower than the prior rate and represents the average of what

18 different classes of business pay based on employee turnover. While two-tenths does not sound significant, in total, it will reduce the tax paid by Nevada businesses by approximately \$73 million.

Sales and use tax increasing in Clark County

On September 3, 2019, the Clark County Commission passed a sales tax increase tied to improving education. Effective January 1, the Clark County sales and use tax rate is 8.375%, an increase of one-eighth of a percent, on the sale of all tangible personal property that is taxable. For further questions, contact the Nevada Department of Taxation at 1-866-962-3707.

SECURE Act aims to increase retirement plans offered by small business employers

The Setting Every Community Up for Retirement Enhancement Act, known as the SECURE Act, was recently passed in order to increase the number of workers with access to retirement plans. According to David Cetner, legislative counsel for AARP, over 50 million workers don't have access to any retirement plan at all. One of the bill's features makes it easier for small businesses to band together to share the administrative cost of offering 401(K) and other retirement plans in what are referred to as Multiple Employer Plans. The law also increases the maximum tax credit small businesses get for starting plans to \$5,000 up from \$500 and encourages adoption of automatic enrollment by providing an additional \$500 credit for three years.

USDA accepting value-added producer grant applications

Applications for agricultural producers who want to add value to existing products may benefit from a USDA Rural Development Value Added Producer Grant (VAPG). Grants will be awarded competitively for either planning or working capital projects directly related to processing or marketing value-added products with the goal of generating new products, creating and expanding markets, and increasing producer income. Electronic applications are due by March 5, and March 10 for paper applications. For information and questions, please contact Michelle Kelly at (775) 443-4765.

Lawmakers seek to expand apprenticeships through passage of Apprenticeship Utilization Act

The Apprentice Utilization Act, enacted by SB 207, created new apprenticeship requirements for contractors bidding on Nevada public works projects over \$1 million. The law is intended to promote apprenticeship programs as a method of training a skilled workforce in construction. Contractors and subcontractors are required to use one or more apprentices for at least 10% of the total hours on vertical construction and 3% on horizontal construction for each craft when more than three workers are employed in that type of labor. A waiver may be granted by the Labor Commissioner where good cause exists. Forms and guidelines for implementation of SB 207 are posted at <http://labor.nv.gov>.

Consumer Fraud Prevention Fair

Protect Your Family

Hosted by Nevada Consumer Affairs and Consumer Awareness Coalition

Resource Booths, Fraud Prevention Speakers, Free Admission

March 2, 2020, 11:00 am- 3:00 pm - Tamarack Junction Casino, 13101 S. Virginia Street, Reno

March 6, 2020, 11:00 am- 3:00 pm- Nevada State Business Center, 3300 W. Sahara Avenue, Las Vegas

More information at <http://consumeraffairs.nv.gov>

Governor Sisolak Appoints Terry Reynolds as Department of Business and Industry Director

Terry Reynolds was appointed by Governor Steve Sisolak as Director of the Department of Business and Industry (B&I) in October 2019, following then Director Michael Brown's appointment to serve as the Executive Director at GOED.

"Terry has been a steady hand and devoted public servant at B&I for more than six years and helped reinvigorate the Department under my Administration by strengthening regulatory programs and emphasizing workforce and labor protection," said Governor Sisolak. "Terry has more than 40 years of experience in leadership roles in public and private sectors, and he has shown time and again that he is up to the challenge of making government work for the people."

Since 2013, Reynolds has managed budget development, human resources, policy and legislative matters, and the Department's private activity bond program at B&I. Prior to joining B&I, Reynolds served in a variety of leadership roles in the private sector, including as CEO and owner of Reynolds Company from 2008 to 2013 providing government affairs representation, project management, and entitlement expertise to public and private clients. From 2003 to 2008, he was Senior Vice President for external affairs and entitlements with the Wingfield Nevada Group Management Company and acted as a liaison to federal, state, and local agencies. He also worked in city management roles for Elko, Nevada, Prescott, Arizona, and Sparks, Nevada, and he served as an administrative officer in the Court Administrator's Office of the Nevada Supreme Court handling legislative matters for the lower courts.

In recent years, Reynolds has served as Alumni President of the University of Nevada, Reno, and as a member of the University of Nevada Foundation. He has served on several local boards and commissions from United Way to Rotary and continues to support and be involved in civic organizations.

Mr. Reynolds graduated from the University of Nevada, Reno with a B.A. in Political Science and a M.A., with a concentration in Public Administration. In addition, Mr. Reynolds is a graduate of the University of Denver's Senior Executive Program.

IRS Encourages “Paycheck Checkups” and Warns of Business Identity Theft During Filing Season

Cyberthieves target businesses of all sizes

Employers large and small must be alert to the growing threat of business identity theft and take additional measures to step up cybersecurity protections. As with fraudulent individual returns, there are certain warning signs that may indicate identity theft. Business, partnerships, and estate and trust filers should be alert to potential identity theft and contact the IRS if they experience any of these issues:

- Extension to file requests are rejected because a return with the Employer Identification Number (EIN) or Social Security Number (SSN) is already on file
- An e-filed return is rejected because of a duplicate EIN/SSN is already on file with the IRS
- An unexpected receipt of a tax transcript or an IRS notice or letter that doesn't correspond to anything submitted by the filer
- Failure to receive expected and routine correspondence from the IRS

The IRS also asks those tax professionals preparing business-related returns to step up the “know your customer” procedures. Tax preparation software for business-related returns asks a series of questions. Answering those questions can also help identify suspicious returns.

Encourage employees to do a paycheck checkup

The IRS is strongly encouraging taxpayers to do a “paycheck checkup” to ensure the right amount of taxes are being withheld from their paychecks in order to avoid being caught off guard with an unexpected tax bill when the 2020 filing season rolls around. The Tax Cuts and Jobs Act made significant changes that affect a large number of taxpayers such as: increasing the standard deduction, removing personal exemptions, increasing the child tax credit, limiting or discontinuing certain deductions, and changing the tax rates and brackets.

The withholding calculator on IRS.gov will provide employees the information needed to fill out a new Form W-4 which would be submitted to the employer for processing. It is especially important for the following individuals to utilize the calculator: two income families, people with two or more jobs or who only work part of the year, people with children that claim the Child Tax Credit, those who itemized deductions in 2017, and those with high incomes and more complex tax returns.

More information is available on the IRS's Withholding Calculator FAQ webpage at www.irs.gov/newsroom/withholding-estimator-frequently-asked-questions.

Nevada Sandbox Program: Application for Innovative Product and Service Testing Available Soon!

The Department of Business and Industry will officially launch the state's first Regulatory Experimentation Program for Product Innovation (also known as the "Nevada Sandbox Program") this quarter, pending final adoption of permanent regulations in mid- to late January.

Authorized by the Nevada Legislature in 2019, the program is our state's version of a 'regulatory sandbox' for the testing of innovative financial technology ("fintech") products and services. In a regulatory sandbox program, fintech companies develop and test their innovations with regulator oversight but with temporary waivers of various regulations. Nevada is one of only four states in the nation to launch such a program, along with Arizona, Utah and Wyoming.

The goal is to attract innovative technologies to the marketplace, along with business and economic development and improved consumer choice. The testing period allows the company see how their innovation performs in the real world and improve it. It also provides an opportunity to assess consumer response and any associated business model.

Under Nevada's Sandbox Program, applications will be limited to innovative fintech products or services that would otherwise be regulated under the following sections of the Nevada Revised Statutes, or any regulation adopted pursuant thereto: Chapter 645A- Escrow Agencies and Agents, Chapter 645B- Mortgage Brokers and Mortgage Agents, Chapter 645F- Mortgage Lending and Related Professions, Chapter 645G- Exchange Facilitators, Title 55-Banks and Related Organizations, and Title 56- Other Financial Institutions.

Other restrictions and requirements apply. For more information, interested parties can review a series of FAQ's at http://business.nv.gov/programs/nevada_sandbox_program as well as a policy and procedure document with information on the prospective application process and other aspects of the program. A copy of the enabling law and proposed permanent regulations is also included.

An application form for the Nevada Sandbox Program will be made available after adoption of the permanent regulation in mid- to late January on the department's website at http://business.nv.gov/programs/nevada_sandbox_program or by emailing nevada.sandbox@business.nv.gov (please write "Request for Sandbox Application" in the subject line). Interested parties are encouraged to monitor the website for the latest news on this groundbreaking program for our state.

Ask and Expert: What should I know before getting a business loan?

While the holiday season has come and gone, it is the beginning of a new year and there's never a shortage of individuals and/or companies that take advantage of businesses seeking financing. Whether it's planning for capital expenditures, expansion, or the need to hire additional staff, the need for financing is relevant.

The idea of a quick result or answer can be much more enticing, and many times leads to empty

promises and empty bank accounts. If it sounds too good to be true, it probably is. Here are 3 signs to BE AWARE of:

1) **Quick Approval:** Before a legitimate lender can provide an "approval" to your funding request, a series of questions and documentation is required. If you receive an approval without submitting any information or answering any questions, be suspicious! Any legitimate lender will not grant you an approval without basic information.

2) **Upfront Fees:** If you are being asked to pay an upfront fee as part of the initial loan request or application, this could be a red flag. A documentation fee or deposit is valid under certain conditions, for example, the loan has already been approved and a deposit is being requested to order an appraisal for a commercial real estate purchase or a good faith deposit showing your commitment to the bank or lender who issued the approval. If a fee is being asked to be paid upfront, be cautious!

3) **Location:** Ask the question, where are they located? Is the company based internationally or within the U.S.? Location can be an indicator of the validity of their operations.

The bottom line is do your research and ask questions. If it sounds too good to be true, it probably is and if you need a second opinion ask your trusted advisor (every business should have at least one), whether it's your banker, CPA, attorney or business advisor.

Nevada Business Advisors is a Las Vegas based business advisory firm offering a suite of services to businesses including financing assistance, advisory and mentoring, certifications assistance, procurement sourcing and much more.

Have a question for one of our guest experts? Email cfoley@business.nv.gov

Resource Organization Spotlight: University of Nevada, Reno Extension

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It's becoming more difficult for small business owners to decipher and determine the credibility of information that is available. With the increase of information comes an increase in dilution leading business owners to question, "What sources can I trust?" and; "Is this information accurate?" Four of the most common roadblocks include: time constraints, data is presented in a way that is difficult to interpret, academic resources are hard to access, and the abundance of information is difficult to digest.

That is where the University of Nevada, Reno, Extension comes in. The University of Nevada, Reno Extension is the outreach unit of the University that delivers knowledge and information to

both rural and urban communities across the state. The mission is to discover, develop, disseminate, preserve and use knowledge to strengthen the social, economic and environmental well-being of people. In short, Extension learns the needs of local communities, and then develops programs to address those needs.

The Business Development Program was formed in 2018 to deliver information that is relevant and will help make a difference. The business community and entrepreneurs are on a lifelong learning journey and the Business Development Program staff are there to serve as resource partners throughout the journey. The team, as a branch of Extension, consists of two business development instructors who design and coordinate free workshops that contain a range of topics for small business owners and entrepreneurs. Topics include digital marketing (Facebook, Google, SEO), taxes, bookkeeping, cash flow management, business structures, and more. The workshops are presented in both English and Spanish and can also be presented as webinars to give access to the rural areas. Since inception, the program has delivered 23 classes to more than 260 community members and business owners.

The Guide to Starting and Growing a Business in Nevada, developed by the Nevada Department of Business and Industry, is introduced at the beginning of each class. The guide is visually oriented road map that helps the user navigate all of the resources available to the business community. The classes are based around the road map's concepts, and each class helps drive the participant back to the guide. Participants answer questions about the covered topics to measure their knowledge before the class. During class, questions are addressed, experiences shared, and a discussion takes place about how participants can apply the information. At the end of every class, a post-knowledge assessment is completed. The pre- and post-evaluation helps measure the effectiveness of the class. For example, instructors ask "How is self-employment tax calculated?" or "How can you measure the effectiveness of you Facebook Page?" to ensure the participants walk away with knowledge that can be put into action when they leave.

By applying knowledge learned from these sessions, individuals identify potential problems in their own businesses. In this sense, the workshop is not designed to do the participant's work for them, but rather to teach the participant of the ins and outs of business concepts, so they have the knowledge to proceed on their own. Then, if necessary, they now know where to look for further assistance through the program's collaboration with resource partners such as SCORE and Nevada SBDC.

Upcoming Business Development Program classes can be found under "Events" on their Facebook page: www.facebook.com/EconDevTeam.

Business Development Program Client Testimonial

"My husband and I attended the Corporate Tax workshop at the Paradise location. The workshop walked us through the SilverFlume website and helped us decipher which was the better way to categorize our business for tax purposes. It helped put the myth to rest about being able to write anything off as long as you made it about business somehow."

"The class helped us identify a few things in our business. We have our LLC filing as an S Corp.

We keep business accounts separate from personal accounts. Before we attended the workshops, we were worried if we were doing things right. The workshops were very informative and easy to understand. There was room for questions along the way and everyone was able to participate. I would highly recommend these workshops! "

Stakeholder Mapping: A Visual Tool for Engaging the Right Partners for Project Success

Marcel F. Schaerer, Deputy Director, Southern Nevada

Over the years, I've been fortunate to participate in numerous noteworthy projects, activities and events. During planning and strategy meetings, the importance of stakeholder engagement is often mentioned or implied as central to achieving desired outcomes. However, we often seem to loosely decide whom to include as stakeholders. In some cases, we may even use a whiteboard to list potential names/organizations of those we think should be included, but in doing so, fail to include all interested parties.

Every project can benefit from the participation of interested parties and people with whom we may not work with on a regular basis. If we want a project or initiative to succeed, we need to properly identify key stakeholders that should be at the table. In other words, the probable success of a project depends on properly identifying key stakeholders that should be at the table, doing the necessary things to keep some folks engaged, recruiting others to be involved, and nurturing stakeholder relationships.

A stakeholder mapping exercise can serve as an important visual aid in the process of developing a more comprehensive list of interested stakeholders. The mapping exercise then becomes a principal focus because it captures visually the who and leads into a deeper analysis of the why.

So, what is a stakeholder map? According to bizfluent.com, a stakeholder map is *"a business tool that allows you to see a visual representation of your company's various stakeholders (individual and groups), their level of interest in the company and their importance to the company. It usually looks like a chart. Different stakeholders or groups of stakeholders are categorized and listed on a chart according to their level of interest and the power they exert over a company."*

There are many helpful tools that can guide you through the process of stakeholder mapping exercise. This video clip produced by Smaply is one resource that I find to be helpful and informative: <https://www.youtube.com/watch?v=eqZfiTp1HZw>. The video presents what stakeholders to include, how to illustrate and go about analyzing them in just a few easy steps.

Below is a quick recap of steps to consider when building a stakeholder map:

Step 1- The Focus of Your Project discusses the importance of articulating the focus of the project before developing a map.

Step 2- Create a List of Stakeholders by identifying stakeholders that need to be involved in the project.

Step 3- Prioritize the Stakeholders by choosing a scale and determining the level of importance. An example might be: essential, important or interesting.

Step 4- Illustrate the Stakeholders on a Map according to your ranking.

Step 5- Sketch the Value Exchange between Stakeholders by using arrows or lines showing what each stakeholder provides to the other.

Step 6- Analyze it by using different perspectives.

It is important to keep in mind that the steps presented above also help set the stage for the development of an Engagement Plan, which not only outlines what you will do and when, but is a formal strategy to communicate and gain support by others for any project.

In the past I have used a couple of modified versions of this stakeholder mapping exercise and found it useful and practical. With some preparation, an initial mapping exercise can be done in approximately 45 to 60 minutes. Try it and remember that the biggest takeaway will be the visual representation as you go about creating a stakeholder map and sharing it with others.

Business Owners... Know Before You Tow!

The Nevada Transportation Authority (NTA), a division of the Department of Business and Industry, administers and enforces state laws pertaining to passenger transportation, household goods movers, storage of household goods, and towing services. In this article, the NTA provides an overview of what business-owners should know before you engage the services of a tow company. The information provided is not a comprehensive list of requirements. Please refer to NRS and NAC 706 for details or contact the NTA directly.

Nevada businesses should be aware of many things when choosing a tow carrier. To start, according to the NTA's statewide records, there are currently 87 carriers licensed by the NTA that perform both nonconsensual (non-consent) and consent tows. These 87 carriers currently have 664 tow trucks in service. In addition, there are 72 tow carriers that only provide consent tow services, with 115 tow trucks in operation.

You may ask, "What does non-consent and consent tow mean?" Non-consent is defined in NAC 706.4022 as, "the towing of a vehicle by a tow car without the prior consent of the owner or operator of that vehicle." Business owners who authorize a vehicle to be towed from their property - without the vehicle owners' consent - for the purpose of impound, may only be impounded by a licensed non-consent tow carrier. The non-consent tow carrier then transports the vehicle to an impound yard which the tow carrier owns. A consent tow is generally a tow performed by a licensed tow carrier at the request of the owner or operator of the vehicle.

Any business or property owner that needs to place restrictions on parking should enter into a

written agreement with a tow carrier and properly post signage in accordance with state law. When choosing a tow carrier, first ensure the tow carrier holds a Certificate of Public Convenience and Necessity (CPCN) issued by the NTA. A list of certificated carriers is available on the NTA website at <http://nta.nv.gov> on the "carriers" page. Please be aware, the tow carrier shall not give anything of value to the property owner in order to gain your account, other than providing signs to a property owner which display the name, address and telephone number of the operator of the tow carrier as outlined in NAC 706.442.

Upon choosing a tow carrier, the business or property owner must display signs on the property which prohibit parking. For example, reserved parking spaces and areas in which parking is prohibited must be clearly marked. This must be done prior to a request for vehicles to be towed without the vehicle owner's consent. If a sign is removed, destroyed or damaged, it must be replaced or repaired within a reasonable time as outlined in NAC 706.427.

When certain conditions under NAC 706.4277 are met, immediate non-consent tows are allowed and a signature form the property owner/authorized agent is not required. However, the business or property owner must first have a written agreement with the tow carrier that allows a tow operator discretion to tow from the property without requiring a signature. Those conditions include vehicles that are parked: 1) within 15 feet of a fire hydrant; 2) in a fire lane; 3) in a manner that interferes with an entrance to or exit from the real property; or 4) in any parking space designated for persons who are handicapped who do not display a handicap placard or handicapped license plate. Parking violations do not meet the immediate tow standard.

In instances where an owner of unimproved property (for example, a dirt lot) does not have a specific need to restrict parking and therefore, has not posted signage or entered into a written agreement, but encounters a vehicle which must be removed from the property, NAC 706.427(7)(d) requires 24 hour notice to the owner or operator of the vehicle by affixing to the vehicle a sticker which provides the date and time after which the vehicle will be towed.

In residential complexes, which are defined as a group of apartments, condominiums or townhomes intended for use as residential units and for which common parking is provided, there are different requirements for incidents that fall outside of the immediate non-consent tow regulations outlined above. NRS 706.4477 explains what are often referred to as 48-hour tows. The person requesting the tow must be the owner of the real property from which the vehicle is towed or an authorized agent of the owner and must sign a specific request no more than 24 hours in advance of the tow. The owner or operator of the vehicle must be notified not less than 48 hours before the tow by affixing to the vehicle a sticker which provides the date and time after which the vehicle will be towed.

The most common errors made involving 48-hour tows are the expiration of the 48-hour tag and the failure of the tow operator to obtain a signature from a representative of the property for the written request no more than 24 hours prior to the completion of the tow (per NAC

706.4275). The signature authorizing the tow expires within 24-hours from the date it was obtained; therefore, if the vehicle was not towed within the 24-hour period, a new signature is required.

For further information, please contact the NTA at (702) 486-3303 or (775) 688-2800 or visit <http://nta.nv.gov>.

Need to Find Employees? The State Has a Free Service for That!

As an employer in this economy, you are likely experiencing first-hand the challenges of finding and retaining employees. In a recent Forbes article, "*The Ugly Side to Today's Low Unemployment Rate*," contributor Josh Bersin noted that employers are finding a 40% increase in time to hire. This tight labor market trend is projected to continue through 2020 causing larger employers to do what they can to keep employees. Of course, this is true in Nevada as well. During recent Department of Business and Industry staff on-site visits with Nevada businesses, 8 out of 10 businesses stated their number one challenge is employees leaving for another job and difficulty finding new employees to fill those jobs. What's more, the issue can be exasperated for small businesses that don't have human resources and recruiting departments. So, you may ask, does the state have a resource that can help me? Enter EmployNV.gov.

EmployNV.gov is a free website open to all employers who are looking for help in their recruiting efforts. In its most simple form, employers can quickly register on-line and use the site to help match their job to more than 136,000 job seekers. That is just scratching the surface. The on-line recruitment services available once an employer registers include:

- Assistance with managing the job postings you need to fill
- Searching for candidates that meet the qualifications you are looking for
- Managing job applicants
- Searching job market trends

The EmployNV.gov site offers easy online videos and step-by-step instructions for each of these areas. If you need assistance with any of these services, the Nevada Department of Employment, Training and Rehabilitation (DETR), the department that hosts the EmployNV.gov website, has a staff of Business Service Representatives ready and willing to help with all aspects of the website and provide support for your recruiting needs. They can help you screen job applicants, set interview appointments, and even provide a location to conduct interviews. Once you are set up in this online system, it is simple to repost open job positions and add new jobs. There are even templates to pull from to help develop a list of skills and requirements.

More than 30,000 Nevada businesses are registered to use the website. Samantha, a consultant with Consult HR Partners and EmployNV.gov user explained, "The process was efficient and very easy on my end." Tony, an operations manager with Quality Communications said, "The website is a fast, convenient way to recruit talent." If you are coming up short with your recruiting efforts, EmployNV.gov could be the resource you need to find your next great employee.

DETR also houses the state's Research and Analysis Bureau and a team of researchers who gather labor market facts and statistics that are readily available to help you answer questions regarding the local labor market, industry, education, and occupational profiles. This data can help you to better attract and match employees to jobs for your business.

For more information, please visit <http://employnv.gov> or contact a Business Service Representative at (702) 486-0129 or (775) 284-9660.

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