

LCB File No. R201-08

PROPOSED REGULATION OF THE NEVADA TAX COMMISSION

Explanation – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: NRS 360.090, 360B.110, 372.725, 372.185, 374.725.

A REGULATION relating to taxes on retail sales transactions where the tangible personal property is provided exclusively with the service and the true object of the transaction is the service.

Section 1. *Chapter 372 of NAC is hereby amended by adding thereto the provisions set forth as section 2 to 5.*

Sec. 2. *Casinos and wedding chapels are the retailers of the tangible personal property which they furnish in connection with providing a show or rendering their services as a wedding chapel. The tax applies to the sale by the casino or wedding chapel of all tangible personal property furnished to include but not limited to:*

- (a) Beverages furnished with a show*
- (b) All Beverages, flowers, cakes, photographs other than those pursuant to NRS 372.729, gifts, or cards when furnished as part of the regular service of a wedding chapel.*

Sec. 3. *If the items of tangible personal property are segregated in the billings to customers and specific charges are made, the tax applies to the charges for the normally taxable tangible personal property.*

Sec. 4. *If the transaction involves “One nonitemized price” but does not meet the definition of a “bundled transaction” pursuant to NAC, use tax applies to the retailer on the normally taxable tangible personal property using the cost of the item to the retailer as the use taxable measure.*

Sec. 5. *The tax does not apply to accommodation cash advances for such items as newspaper notices, travel tickets, hotel rooms, and ministerial fees.*