

**ADOPTED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB File No. R025-99**

Effective January 27, 2000

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

AUTHORITY: NRS 360.090, 372.385 and 372.725.

**Section 1.** NAC 372.460 is hereby amended to read as follows:

372.460 *1.* The sale of tangible personal property by a retailer includes the furnishing ~~of~~ *pursuant to the guaranty provisions of the contract of sale,* of replacement parts or materials ~~of~~ *Sales of the parts and materials to the retailer are sales for resale to which the tax does not apply.* *to repair or replace the tangible personal property pursuant to the provisions of a warranty or guaranty included in the contract of sale. Sales and use taxes do not apply to the purchase and use of replacement parts or materials by the retailer if the purchase and use of those parts or materials was made for the repair or replacement of tangible personal property pursuant to the provisions of the warranty or guaranty.*

*2. If a lessor leases or rents tangible personal property to a:*

*(a) Retailer who will furnish the tangible personal property to a customer; or*

*(b) Customer of a retailer,*

*pursuant to the provisions of a warranty or guaranty included in a contract of sale, the lessor must not include the gross receipts from that lease or rental of the tangible personal property in the gross receipts that are subject to the use tax. The lessor shall maintain documentation that indicates that the tangible personal property was leased or rented to a retailer, or the*

FLUSH

*customer of a retailer, pursuant to the provisions of a warranty or guaranty included in a contract of sale.*