

LCB File No. R031-99

PROPOSED REGULATION OF THE NEVADA TAX COMMISSION

June 10, 1999

EXPLANATION-Matter in *italics* is new, matter in brackets ~~+~~ is material to be omitted.

AUTHORITY: NRS 372.025, NRS 372.105, NRS 372.725 AND NRS 360.090.

Section 1. NAC 372.230 is hereby amended to read as follows:

Florists.

1. The tax applies to the entire amount charged by a florist who receives an order from a customer for the delivery of flowers or other tangible personal property, including any charges for the delivery. The tax applies to the florist whether or not:

- (a) He instructs another florist to make the delivery.
- (b) The order is to be delivered in Nevada.

2. The tax does not apply to:

(a) A ~~separate~~ *separately stated* charge made for a telegram, *long distance call, fax, e-mail, or other transmission of the order to the florist or agent who will fulfill the order.*

(b) The amount received by a florist in Nevada who makes a delivery pursuant to instructions received from another florist, whether or not the other florist is located in Nevada.