

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

(This proposed regulation was previously adopted as T022-04)

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

AUTHORITY: NRS 360.090

NAC 372 & 374 is hereby amended as follows:

Section 1. *“Court reporter” means a person who is technically qualified and registered under Chapter 656 of the Nevada Revised Statutes to practice court reporting.*

Section 2. *“Service of court reporting” means:*

1. Reporting of judicial proceedings, quasi-judicial proceedings, legislative proceedings, quasi-legislative proceedings or other similar proceedings by the use of any system of manual or mechanical shorthand writing of, including but not limited to:

- (a) Grand jury proceedings;*
- (b) Court proceedings*
- (c) Pretrial examinations, depositions, motions and related proceedings of like character;*
- (d) Proceeding of an administrative agency if the final decision of the agency with reference thereto is subject to judicial review;*
- (e) Arbitration proceedings;*
- (f) Board of Director’s meetings;*
- (g) Regulatory proceedings;*
- (h) Any other proceeding/meeting where the court reporter’s certification is of significant value to the client.*

2. Reporting of any proceeding by means or through the provision of:

- (a) Communication Access Realtime Translation (CART);*
- (b) Captioning services; or*
- (c) Convention services.*

Section 3. *“Transcript” means any written reproduction of a proceeding described in this temporary regulation, or any portion thereof, if:*

- 1. The reproduction is on paper;*
- 2. Is delivered on a computer disc or similar medium; or,*
- 3. Is transmitted in an electronic or digital medium or format.*

Section 4. *“Convention Services” means the reporting by means of manual or mechanical shorthand writing of the spoken word at convention proceedings by realtime transmission and/or by a certified transcript.*

Section 5: *“Captioning Services” means the reporting by means of mechanical shorthand writing and realtime of the spoken word with open or closed captioning capabilities, generally to be used in a pre-recorded or live video presentation setting, as for television.*

Section 6: *“CART Services” means Communication Access Realtime Translation reporting by means of mechanical shorthand writing and realtime transmission of the spoken word, generally for use in communication assistance, as for the hearing impaired.*

Section 7: *“Realtime Translation” means the reporting by means of mechanical shorthand writing of the spoken word simultaneously transmitted in realtime from the court reporter’s computer system to a recipient laptop or LED reader board.*

Section 8: *All purchases of tangible personal property by court reporters are subject to the sales tax or use tax, as applicable, if such tangible personal property is purchased for use in providing the service of court reporting and is not otherwise exempt by applicable statute. As an example of the application of this section, if a court reporter purchases office supplies, computer equipment, computer software, or other devices for use in providing the service of court reporting, the court reporter is the consumer of tangible personal property and must therefore pay the tax at the time of purchase in Nevada, or if the property is purchased outside of Nevada, at the time of the first storage, use or other consumption of the property in Nevada.*

Section 9: *The sales tax does not apply to any amount charged for providing the service of court reporting if the amount is separately stated on the invoice or is part of the charge for other services. Amounts charged by a court reporter for providing the service of court reporting may include:*

- 1. Fees or charges for attending a proceeding;*
- 2. Fees or charges for providing a transcript, or copies thereof, to any party to, or litigant in a proceeding described in subsection 1 of section 2 of this temporary regulation, if the transcript relates to such proceeding, or portion thereof;*
- 3. Fees or charges for providing any person with a single copy of the transcript of any meeting or proceeding, or portion thereof, described in section 2 of this temporary regulation, if the conduct of the meeting or the proceeding is subject to the provisions of chapter 241 of the Nevada Revised Statutes;*
- 4. Fees or charges for supervision, consultation or research;*
- 5. Fees or charges for transcribing a proceeding in real time;*
- 6. Fees or charges for condensed transcripts; and*
- 7. Fees or charges for postage, express, telephone, transportation and travel charges, travel expenses, copy charges, exhibit copy charges and computer disks.*

Section 10. *When a court reporter sells tangible personal property in connection with the provision of a service other than the service of court reporting, he is a retailer with respect to the sale of that tangible personal property.*

Section 11. *Depository services. Court reporters provide the service of a depository pursuant to an order of the district court. The services provided by a court reporter generally include housing documents used in litigation, copying and imaging of said documents when requested, bate-stamping of said documents, and on-line depository access fees. The sales tax does not apply to any amount charged for providing the service of a depository.*