

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R201-08

May 12, 2010

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

AUTHORITY: §§1-3, NRS 360.090, 360B.110 and 372.725.

A REGULATION relating to taxation; revising provisions governing the taxation of tangible personal property furnished by a licensed gaming establishment in connection with a show or by a wedding chapel in connection with providing its services; and providing other matters properly relating thereto.

Section 1. Chapter 372 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.

Sec. 2. 1. *A gaming establishment is the retailer of the tangible personal property which it furnishes in connection with providing a show for which a charge is made. The tax applies to the sale by the licensed gaming establishment of all taxable tangible personal property so furnished, including, without limitation, all taxable beverages furnished with the show.*

2. If the items of taxable tangible personal property furnished by the licensed gaming establishment are segregated in the billings to customers and specific charges are made for the items, the tax applies to the charges.

3. If the charge for the show consists of one nonitemized price and the transaction is not a bundled transaction pursuant to section 28 of LCB File No. R021-08, which was adopted by the Nevada Tax Commission and was filed with the Secretary of State on April 17, 2008, the use tax applies to the items of taxable tangible personal property furnished by the licensed

gaming establishment based upon the sales price of the property to the licensed gaming establishment.

Sec. 3. *1. A wedding chapel is the retailer of the tangible personal property which it furnishes in connection with rendering its services. The tax applies to the sale by the wedding chapel of all taxable tangible personal property so furnished, including, without limitation, all taxable beverages, flowers, cakes, photographs and cards furnished as part of its services.*

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

3. If the charge for the services of the wedding chapel consists of one nonitemized price and the transaction is not a bundled transaction pursuant to section 28 of LCB File No. R021-08, which was adopted by the Nevada Tax Commission and was filed with the Secretary of State on April 17, 2008, the use tax applies to the items of taxable tangible personal property furnished by the wedding chapel based upon the sales price of the property to the wedding chapel.