

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R020-16

Proposed NAC amendments - Streamline Sales and Use Tax Regulations

Section 1. Chapter 372.605 of NAC is hereby amended by adding thereto a new section to read as follows:

NAC 372.605 Food: “Prepared food intended for immediate consumption” interpreted.
(NRS 360.090, 360B.110, 372.284, 372.725)

1. As used in NRS 372.284, the Department will interpret the term “prepared food intended for immediate consumption” to:

(a) Mean prepared food, as defined in NRS 360B.460, which is intended for immediate consumption.

(b) Exclude, if sold without eating utensils provided by the seller:

(1) Two or more food ingredients mixed or combined by the seller for sale as a single item and sold:

(I) By a seller whose primary NAICS classification is within Subsector 311, Food Manufacturing; or

(II) In an unheated state by weight or volume as a single item.

(2) Bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish pastries, cakes, tortes, pies, tarts, muffins, bars, cookies and tortillas.

(3) Food ordinarily requiring cooking (as opposed to just reheating) by the consumer prior to consumption.

2. For the purposes of this section, “NAICS classification” means classification under the North American Industry Classification System, 2007 Edition, which is hereby adopted by reference. A copy of that publication is available from the National Technical Information Service, Alexandria, Virginia 22312, or by telephone at (703) 605-6000 or (800) 553-6847, for the price of \$59. A copy of that publication is also available, free of charge, from the U.S. Census Bureau at the Internet address <http://www.census.gov/eos/www/naics/index.html>.

Sec. 2 . LOCAL RATE AND BOUNDARY CHANGES

- 1. The Department will provide that local rate changes will be effective only on the first day of a calendar quarter after a minimum of sixty days' notice to sellers pursuant to NRS 360B.310*
- 2. Apply local sales tax rate changes to purchases from printed catalogs wherein the purchaser computed the tax based upon local tax rates published in the catalog only on the first day of a calendar quarter after a minimum of one hundred twenty days' notice to sellers.*