

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB File No. R002-17**

**NAC 372.101 is hereby amended to read as follows:**

**NAC 372.101 Delivery charges.** (NRS 360.090, 360B.110, 372.025, 372.065, 372.725)

1. Delivery charges included in the sale of tangible personal property are subject to sales and use taxes, including, but not limited to, any charges for:

(a) Transportation, shipping or postage which are not stated separately on applicable invoices or other billing documents. Any charges for transportation, shipping or postage which are stated separately on applicable invoices or other billing documents shall be deemed not to be included in such a sale and are not subject to sales and use taxes.

*(1) Separately stated transportation charges for delivery of ready mixed concrete are not subject to sales and use taxes if the transportation charge does not exceed the actual fuel costs of the delivery from the plant to the customer's location. Any amount included as a transportation charge that exceeds actual fuel costs is considered a charge that is not transportation, shipping or postage and therefore the entire charge will be subject to sales and use taxes.*

(b) Handling, crating or packing, whether or not separately stated.

2. A delivery charge that is not connected with the sale of tangible personal property is a charge for a service and is not subject to sales and use taxes.

3. If a shipment of tangible personal property which is sold to a purchaser includes both taxable and exempt property, the seller of the property shall comply with the provisions of NRS 360B.255.

(Added to NAC by Dep't of Taxation, eff. 8-2-90; A Tax Comm'n, 10-27-93; R082-02, 9-20-2002; R021-08, 4-17-2008; R104-09, 11-25-2009)