

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R038-17

July 11, 2017

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

AUTHORITY: NRS 360.090, 360B.110, 372.725

A REGULATION relating to taxation; adding provisions governing the application of sales and use taxes to charges for edible fruit gift baskets, boxes and bouquets; and providing other matters properly relating thereto.

Section 1. Chapter 372 of NAC is hereby amended by adding thereto a new section to read as follows:

NAC 372.230 Florists *and Fruit Bouquet Businesses*. (NRS 360.090, 360B.110, 372.725)

1. As used in this section, the term edible fruit baskets, boxes and bouquets are items that contain fresh fruit and/or chocolate covered fruit that have been prepared for immediate consumption.

2. The tax applies to the entire amount charged by a florist or fruit bouquet business who receives an order from a customer for the delivery of flowers, edible fruit gift baskets, boxes or bouquets or other tangible personal property, including any charges for the delivery except charges for transportation, shipping or postage which are stated separately on the applicable invoice or other billing document. The tax applies to the florist or fruit bouquet business whether or not:

- (a) He or she instructs another florist or fruit bouquet business to make the delivery.*
- (b) The order is to be delivered in Nevada.*

~~2.~~ *3. The tax does not apply to:*

- (a) A separate charge made for a telegram.*
- (b) The amount received by a florist or fruit bouquet business in Nevada who makes a delivery pursuant to instructions received from another florist or fruit bouquet business, whether or not the other florist or fruit bouquet business is located in Nevada.*