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ASSEMBLY BILL NO. 439—ASSEMBLYMEN ARAUJO, BROOKS,  
DIAZ; BUSTAMANTE ADAMS AND OSCARSON

MARCH 27, 2017

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JOINT SPONSORS: SENATORS KIECKHEFER, CANNIZZARO, PARKS,  
MANENDO; ATKINSON, FORD, HAMMOND AND WOODHOUSE

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Referred to Committee on Taxation

SUMMARY—Revises provisions governing taxation of the sale, storage, use or other consumption of certain property by a licensed veterinarian. (BDR 32-1017)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

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

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AN ACT relating to taxes on retail sales; revising provisions governing taxation of the sale, storage, use or other consumption of tangible personal property by a licensed veterinarian; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 The Sales and Use Tax Act and the Local School Support Tax Law impose  
2 certain taxes on the sale, storage, use or other consumption in this State of tangible  
3 personal property. The taxes must be paid by the consumer of the property.  
4 (Chapters 372 and 374 of NRS)

5 This bill requires the Department of Taxation, in administering the provisions  
6 of the Sales and Use Tax Act and the Local School Support Tax Law, to consider a  
7 licensed veterinarian to be a consumer and not a retailer of the tangible personal  
8 property used, furnished or dispensed by him or her in providing medical care or  
9 treatment to animals as part of the performance of his or her professional services  
10 in the practice of veterinary medicine.

11 Any amendment to the Local School Support Tax Law also applies to other  
12 sales and use taxes imposed under existing law. (NRS 354.705, 374A.020,  
13 376A.060, 377.040, 377A.030, 377B.110, 377C.100 and various special and local  
14 acts)

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\* A B 4 3 9 R 1 \*

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

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

3       1. *In administering the provisions of this chapter, the*  
4 *Department shall consider a licensed veterinarian to be a*  
5 *consumer and not a retailer of the tangible personal property*  
6 *used, furnished or dispensed by him or her in providing medical*  
7 *care or treatment to animals as part of the performance of his or*  
8 *her professional services in the practice of veterinary medicine.*

9       2. *As used in this section:*

10      (a) *“Licensed veterinarian” means:*

11      (1) *A person who holds a license to engage in the practice*  
12 *of veterinary medicine issued pursuant to chapter 638 of NRS;*  
13 *and*

14      (2) *An office, clinic or facility through which a licensed*  
15 *veterinarian engages in his or her practice.*

16      (b) *“Practice of veterinary medicine” has the meaning*  
17 *ascribed to it in NRS 638.008.*

18       **Sec. 2.** Chapter 374 of NRS is hereby amended by adding  
19 thereto a new section to read as follows:

20      1. *In administering the provisions of this chapter, the*  
21 *Department shall consider a licensed veterinarian to be a*  
22 *consumer and not a retailer of the tangible personal property*  
23 *used, furnished or dispensed by him or her in providing medical*  
24 *care or treatment to animals as part of the performance of his or*  
25 *her professional services in the practice of veterinary medicine.*

26      2. *As used in this section:*

27      (a) *“Licensed veterinarian” means:*

28      (1) *A person who holds a license to engage in the practice*  
29 *of veterinary medicine issued pursuant to chapter 638 of NRS;*  
30 *and*

31      (2) *An office, clinic or facility through which a licensed*  
32 *veterinarian engages in his or her practice.*

33      (b) *“Practice of veterinary medicine” has the meaning*  
34 *ascribed to it in NRS 638.008.*

35       **Sec. 3.** This act becomes effective on July 1, 2017.

