

**ADOPTED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R080-97

Effective November 14, 1997

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

AUTHORITY: NRS 360.090, 372.335, 372.725 AND SECTION 1 OF CHAPTER 95,
STATUTES OF NEVADA 1997, AT PAGE 180.

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

1. The department will consider the sale of a vehicle in this state by a vehicle dealer to a non-resident which is delivered to the non-resident purchaser in Nevada to be exempt from the gross receipts subject to the sales tax if at the time of the sale the purchaser:

(a) Purchases a special permit issued by the department of motor vehicles and public safety pursuant to subsection 1 of NRS 482.3955 for the purpose of removing the vehicle from Nevada; and

(b) Executes an affidavit in a form prescribed by the department in which the purchaser affirms under oath that the purchaser is not a resident of Nevada and will be physically removing the vehicle from the state permanently within 15 days after delivery of the vehicle to the purchaser.

2. Any accessory or specialty item affixed or attached to a vehicle to which the provisions of subsection 1 apply is also exempt from the tax. To qualify for this exemption, the dealer must sell the accessory or specialty item and prepare an invoice of those items at the time the

dealer sells the vehicle. For the purposes of this subsection, the term “accessory or specialty item” includes, without limitation, floor mats, custom wheels and wheel covers, accessory lights, roll bars, campers, stereo components, trailer hitches and tinted windows.

3. The vehicle dealer shall retain in his permanent records a copy of the special permit and the original affidavit for each sale of a vehicle pursuant to subsection 1 for the period specified in NRS 372.735.

4. As used in this section, “vehicle” has the meaning ascribed to it in NRS 482.135. The term does not include a vehicle that is not required to be registered by the department of motor vehicles and public safety.