

**ADOPTED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R083-97

Effective November 14, 1997

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

AUTHORITY: NRS 360.090, 372.284 AND 372.725.

Section 1. NAC 372.610 is hereby amended to read as follows:

372.610 1. The exemption provided in section 56.2 of chapter 392, Statutes of Nevada 1955 (NRS 372.284), applies to any foods and beverages purchased, prepared, and served to patients by any institutional residence as part of a comprehensive service which includes the provision of the basic necessities of life, food, and shelter.

2. The exemption does not apply to any foods and beverages intended for immediate consumption and sold through or by:

(a) [**Vending machines.**

(b)] Stores selling “fast food.”

[(c)] (b) Vendors of hot food.

[(d)] (c) Mobile vending stands.

[(e)] **Catering services.**

(f)] (d) Restaurants.

[(g)] (e) Lunch counters.

3. The tax applies to the amount paid for prepared food which is intended for immediate consumption when it is furnished by a:

(a) Restaurant, cafeteria, eating house, hotel, drugstore, diner, or other similar place, whether or not the place regularly serves prepared food to the public.

(b) Club, boardinghouse, private eating house, bed and breakfast, or any other similar place when a separate charge is made for the food. Where no separate charge or specific amount is paid for the food but a charge for the food is included in the regular dues for membership or the charges for room and board, then the club, boardinghouse, bed and breakfast, or other place is the consumer of the food.