

**ADOPTED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R014-98

Effective November 20, 1998

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

AUTHORITY: NRS 360.090 and NRS 361.069.

Section 1. Chapter 361 of NAC is hereby amended by adding thereto a new section to read as follows:

As used in paragraph (h) of subsection 1 of NRS 361.069, the department shall interpret “portable goods and storage sheds and other household equipment” to include, without limitation:

- 1. A portable shed which is less than 120 square feet in area and which does not have a foundation;*
- 2. A portable carport or aluminum awning which is less than 120 square feet in area and which does not have a foundation;*
- 3. A satellite dish that is owned by the owner of the dwelling unit or a person who resides in the dwelling unit;*
- 4. Decorative outdoor lighting;*
- 5. A freestanding wood stove;*
- 6. A portable spa;*

7. A swamp cooler or air conditioning unit that is attachable to the window of dwelling units;

8. Skirting on a mobile home;

9. Portable steps on a mobile home; and

10. Portable tubular panels for a corral.