

LCB File No. R014-98

PROPOSED REGULATION OF THE NEVADA TAX COMMISSION

Explanation-Matter in italics is new; matter in brackets [] is material to be omitted.

AUTHORITY: NRS 361.0069

Section 1. Chapter 361 of the Nevada Administrative Code is hereby amended to add a new section to read as follows:

Section 2. The following items are considered to be a portable goods and storage sheds and other household equipment:

- (a) Portable Sheds(less than 120 square feet and no foundation);*
- (b) Portable Carports/Aluminum Awnings(less than 120 square feet and no foundation);*
- (c) Satellite Dishes (Homeowner owned);*
- (d) Decorative yard lighting;*
- (e) Free standing wood stoves;*
- (f) Portable Spas;*
- (g) Swamp coolers(window);*
- (h) Skirting (Mobile Home);*
- (i) Portable Mobile Home steps;*
- (j) Portable Tubular Corral panels.*