

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB File No. R031-99**

July 7, 1999

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

AUTHORITY: NRS 360.090 and 372.725.

**Section 1.** NAC 372.230 is hereby amended to read as follows:

372.230 1. The tax applies to the entire amount charged by a florist who receives an order from a customer for the delivery of flowers or other tangible personal property, including any charges for the delivery. The tax applies to the florist whether or not:

- (a) He instructs another florist to make the delivery.
- (b) The order is to be delivered in Nevada.

2. The tax does not apply to:

(a) A ~~[separate]~~ *separately stated* charge made for a ~~[telegram.]~~ *telegram, long distance telephone call, facsimile, electronic message or other transmission of an order to a florist or his agent.*

(b) The amount received by a florist in Nevada who makes a delivery pursuant to instructions received from another florist, whether or not the other florist is located in Nevada.