

**Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix
Library of Definitions
(Revised July 2009)**

State: Nevada
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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 12, 2009. Refer to Appendix C of the SSUTA for each definition.

Place an “X” in the appropriate column under the heading “Treatment of definition” to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter “NA” in the column under the heading “Reference” and indicate in the “Treatment of definition” columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading “Treatment of definition”. If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an “X” in either column under the heading “Treatment of definition” but include a comment in the “Reference” column explaining the qualification. Enter the applicable statute/rule cite in the “Reference” column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.

Administrative Definitions	Treatment of definition		Reference
	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.			
<ul style="list-style-type: none"> Charges by the seller for any services necessary to complete the sale other than delivery and installation 	X		NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480, AB403
<ul style="list-style-type: none"> Telecommunication nonrecurring charges 		X	NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480
<ul style="list-style-type: none"> Installation charges 		X	NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480
<ul style="list-style-type: none"> Credit for value of trade-in 		X	NRS 360B.480, except for vehicles NRS 372.025
<ul style="list-style-type: none"> Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state adopts provisions allowing exclusion from sales price when such 	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment

charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.				
<ul style="list-style-type: none"> • Handling, crating, packing, preparation for mailing or delivery, and similar charges 		X		NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480; REVISED NAC 372.101.
<ul style="list-style-type: none"> • Transportation, shipping, postage, and similar charges 			X	NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480; REVISED NAC 372.101. AB403
<ul style="list-style-type: none"> • Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state adopts provisions allowing exclusion from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser. 		Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> • Handling, crating, packing, preparation for mailing or delivery, and similar charges 		X		NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480; REVISED NAC 372.101.
<ul style="list-style-type: none"> • Transportation, shipping, and similar charges 			X	NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480; REVISED NAC 372.101.
<ul style="list-style-type: none"> • Postage 			<input checked="" type="checkbox"/>	NRS 360B.255, NRS 360B.290, NRS 360B.425 & NRS 360B.480; REVISED NAC 372.101. AB403
Sales Tax Holidays		Yes	No	Statute/Rule Cite/Comment
Sales Tax Holidays: Does your state have a sales tax holiday?			X	Nevada's Legislature has not authorized Sales Tax Holidays.
If yes, indicate the tax treatment during your state sales tax holiday for the following products.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> • All Energy star qualified products 				
<ul style="list-style-type: none"> • Specific energy star qualified products or energy star qualified classifications 				
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>				
>				
<ul style="list-style-type: none"> • School supply 				
<ul style="list-style-type: none"> • School art supply 				
<ul style="list-style-type: none"> • School instructional material 				
<ul style="list-style-type: none"> • School computer supply 				

Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
• Clothing				
• Computers				
• Prewritten computer software				
•				
•				
•				
Product Definitions				
Clothing and related products				
		Taxable	Exempt	Statute/Rule Cite/Comment
• Clothing		X		NRS 372.085 & NRS 372.060
➤ Essential clothing priced below a state specific threshold		X		NRS 372.085 & NRS 372.060
➤ Fur clothing		X		NRS 372.085 & NRS 372.060
• Clothing accessories or equipment		X		NRS 372.085 & NRS 372.060
• Protective equipment		X		NRS 372.085 & NRS 372.060
• Sport or recreational equipment		X		NRS 372.085 & NRS 372.060
Computer related products				
		Taxable	Exempt	Statute/Rule Cite/Comment
• Computer		X		NRS 360B.410, NRS 372.085 & NRS 372.060
• Prewritten computer software		X		NRS 360B.415, NRS 360B.470, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
• Prewritten computer software delivered electronically			X	NRS 360B.415, NRS 360B.420, NRS 360B.440, NRS 360B.470; REVISED NAC 372.875, 372.880 & 372.885
• Prewritten computer software delivered via load and leave			X	NRS 360B.415, NRS 360B.420, NRS 360B.440, NRS 360B.470; REVISED NAC 372.875, 372.880 & 372.885
• Non-prewritten (custom) computer software			X	NRS 360B.415, NRS 360B.470, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885. NOTE – custom computer software is considered a professional

			service in Nevada and not subject to sales tax. See REVISED NAC 372.015
<ul style="list-style-type: none"> • Non-prewritten (custom) computer software delivered electronically 		X	NRS 360B.415, NRS 360B.470, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885. NAC 372.015
<ul style="list-style-type: none"> • Non-prewritten (custom) computer software delivered via load and leave 		X	NRS 360B.415, NRS 360B.470, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885. NAC 372.015
<ul style="list-style-type: none"> • Mandatory computer software maintenance contracts with respect to prewritten computer software 	X		NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> • Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> • Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> • Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885. NAC 372.015
<ul style="list-style-type: none"> • Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470,

			NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885. NAC 372.015
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885. NAC 372.015
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software 	X		If delivered by tangible media. NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software 		X	If delivered electronically via "load and leave." NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS

			360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885 NOTE – custom computer software is considered a professional service in Nevada and not subject to sales tax. See REVISED NAC 372.015
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885 NOTE – custom computer software is considered a professional service in Nevada and not subject to sales tax. See REVISED NAC 372.015
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885 NOTE – custom computer software is considered a professional service in Nevada and not subject to sales tax. See REVISED NAC 372.015
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software 		X	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885 NOTE – custom computer software is considered a professional service in Nevada and not subject to sales tax. See REVISED NAC 372.015

<p>Indicate your state’s tax treatment for optional computer software maintenance contracts that include both updates or upgrades and support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: all taxable enter 100% in the taxable column; all nontaxable/exempt enter 100% in the exempt column; 50% taxable and 50% nontaxable/exempt enter 50% in the taxable column and 50% in the exempt column.</p>	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software 	100%		If delivered by tangible media NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software 		100%	” NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software 		100%	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software 		100%	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885 NAC 372.015
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software 		100%	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS 360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885 NAC 372.015
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software 		100%	NRS 360B.290, NRS 360B.415, NRS 360B.470, NRS 360B.480, NRS

			360B.485, NRS 372.085, NRS 372.060; REVISED NAC 372.875, 372.880 & 372.885 NAC 372.015
Digital products (excludes telecommunications services, ancillary services and computer software)	Yes	No	Statute/Rule Cite/Comment
A state imposing tax on products “transferred electronically” is not required to adopt definitions for specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?		X	NRS 360B.420, NRS 372.085
	Taxable	Exempt	Statute/Rule Cite/Comment
• Digital audio visual works sold to an end user with rights for permanent use		X	N/A
• Digital audio works sold to an end user with rights for permanent use		X	N/A
• Digital books sold to an end user with rights for permanent use		X	N/A
For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	Yes	No	N/A
• Digital audio visual works sold to users other than the end user.		X	N/A
• Digital audio visual works sold with rights of use less than permanent use.		X	N/A
• Digital audio visual works sold with rights of use conditioned on continued payment.		X	N/A
• Digital audio works sold to users other than the end user.		X	N/A
• Digital audio works sold with rights of use less than permanent.		X	N/A
• Digital audio works sold with rights of use conditioned on continued payments.		X	N/A
• Digital books sold to users other than the end user.		X	N/A
• Digital books sold with rights of use less than permanent.		X	N/A
• Digital books sold with rights of use conditioned on continued payments.		X	N/A
Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?			N/A
Section 332H provides states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products.	Taxable	Exempt	Statute/Rule Cite/Comment
•			N/A
•			N/A
•			N/A

Food and food products	Taxable	Exempt	Statute/Rule Cite/Comment
• Food and food ingredients excluding alcoholic beverages and tobacco		X	NRS 360B.445, NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A].
➤ Candy		X	NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A].
➤ Dietary Supplements	X		NRS 360B.430, NRS 360B.495, NRS 372.284, NEVADA CONSTITUTION ART. 10, SEC 3[A].
➤ Soft Drinks		X	NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A].
➤ Food sold through vending machines		X	NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A].
➤ Prepared Food	X		NRS 360B.460, NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A]. REVISED NAC 372.605
Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food. Options excluded from prepared food are taxed the same as food and food ingredients.	Included in definition	Excluded from definition	Statute/Rule Cite/Comment
➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)		X	NRS 360B.460, NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A]. REVISED NAC 372.605.
➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item		X	NRS 360B.460, NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A]. REVISED NAC 372.605.
➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas		X	NRS 360B.460, NRS 372.284, NRS 372.2841, NEVADA CONSTITUTION ART. 10, SEC 3[A]. REVISED

			NAC 372.605.
Health-care products	Taxable	Exempt	Statute/Rule Cite/Comment
Drugs (indicate how the options are treated in your state)			
• Drugs for animal use without a prescription	X		NRS 360B.435 NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
• Drugs for animal use with a prescription	X		NRS 360B.435 NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
• Drugs for human use without a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Drugs for human use with a prescription		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283.
• Insulin for animal use without a prescription	X		NRS 360B.435 NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
• Insulin for animal use with a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
• Insulin for human use without a prescription		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Insulin for human use with a prescription		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Medical oxygen for animal use without a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
• Medical oxygen for animal use with a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's

			statutes reference humans only.
• Medical oxygen for human use without a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Medical oxygen for human use with a prescription		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Over-the-counter drugs for animal use without a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
• Over-the-counter drugs for animal use with a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
• Over-the-counter drugs for human use without a prescription	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Over-the-counter drugs for human use with a prescription		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Grooming and hygiene products for animal use	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Grooming and hygiene products for human use	X		NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Drugs for human use to hospitals		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Drugs for human use to other medical facilities		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Prescription drugs for human use to hospitals		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Prescription drugs for human use to other medical facilities		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		NRS 360B.435 NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS

			372.283. Nevada's statutes reference humans only.
<ul style="list-style-type: none"> • Prescription drugs for animal use to hospitals and other animal medical facilities 	X		NRS 360B.435 NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
<ul style="list-style-type: none"> • Taxable and nontaxable drugs bundled together 	X		NRS 360B.435, NRS 360B.455 & NRS 372.283. Note – See REVISED NAC 372.045 concerning bundled transactions.
<ul style="list-style-type: none"> • Free samples of drugs for human use 		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
<ul style="list-style-type: none"> • Free samples of prescription drugs for human use 		X	NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283
<ul style="list-style-type: none"> • Free samples of drugs for animal use 	X		NRS 360B.435 NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
<ul style="list-style-type: none"> • Free samples of prescription drugs for animal use 	X		NRS 360B.435 NRS 360B.435, NRS 360B.455, NRS 360B.465 & NRS 372.283. Nevada's statutes reference humans only.
			SEE REVISED NAC 372.019 for drugs.
Durable medical equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> • Durable medical equipment without a prescription 	X		NRS 372.283
<ul style="list-style-type: none"> • Durable medical equipment with a prescription 	X		NRS 372.283
<ul style="list-style-type: none"> • Durable medical equipment paid for by Medicare 		X	NRS 372.283 &NRS 372.7285
<ul style="list-style-type: none"> • Durable medical equipment reimbursed by Medicare 		X	NRS 372.283 &NRS 372.7285
<ul style="list-style-type: none"> • Durable medical equipment paid for by Medicaid 		X	NRS 372.283 &NRS 372.7285
<ul style="list-style-type: none"> • Durable medical equipment reimbursed by Medicaid 		X	NRS 372.283 &NRS 372.7285
<ul style="list-style-type: none"> • Durable medical equipment for home use without a prescription 	X		NRS 372.283
<ul style="list-style-type: none"> • Durable medical equipment for home use with a prescription 	X		NRS 372.283
<ul style="list-style-type: none"> • Durable medical equipment for home use paid for by Medicare 		X	NRS 372.283 &NRS

			372.7285
• Durable medical equipment for home use reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Durable medical equipment for home use paid for by Medicaid		X	NRS 372.283 &NRS 372.7285
• Durable medical equipment for home use reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment without a prescription	X		NRS 372.283
• Oxygen delivery equipment with a prescription	X		NRS 372.283
• Oxygen delivery equipment paid for by Medicare		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment paid for by Medicaid		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment for home use without a prescription	X		NRS 372.283
• Oxygen delivery equipment for home use with a prescription	X		NRS 372.283
• Oxygen delivery equipment for home use paid for by Medicare		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment for home use reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment for home use paid for by Medicaid		X	NRS 372.283 &NRS 372.7285
• Oxygen delivery equipment for home use reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
• Kidney dialysis equipment without a prescription	X		NRS 372.283
• Kidney dialysis equipment with a prescription	X		NRS 372.283
• Kidney dialysis equipment paid for by Medicare		X	NRS 372.283 &NRS 372.7285
• Kidney dialysis equipment reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Kidney dialysis equipment paid for by Medicaid		X	NRS 372.283 &NRS 372.7285
• Kidney dialysis equipment reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
• Kidney dialysis equipment for home use without a prescription	X		NRS 372.283
• Kidney dialysis equipment for home use with a prescription	X		NRS 372.283
• Kidney dialysis equipment for home use paid for by Medicare		X	NRS 372.283 &NRS 372.7285
• Kidney dialysis equipment for home use reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Kidney dialysis equipment for home use paid for by Medicaid		X	NRS 372.283 &NRS 372.7285

			372.7285
• Kidney dialysis equipment for home use reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems without a prescription	X		NRS 372.283
• Enteral feeding systems with a prescription	X		NRS 372.283
• Enteral feeding systems paid for by Medicare		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems paid for by Medicaid		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems for home use without a prescription	X		NRS 372.283
• Enteral feeding systems for home use with a prescription	X		NRS 372.283
• Enteral feeding systems for home use paid for by Medicare		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems for home use reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems for home use paid for by Medicaid		X	NRS 372.283 &NRS 372.7285
• Enteral feeding systems for home use reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
• Repair and replacement parts for durable medical equipment which are for single patient use		X	NRS 372.283 &NRS 372.7285
			SEE REVISED NAC 372.020 on durable medical equipment.
Mobility enhancing equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Mobility enhancing equipment without a prescription	X		NRS 372.283
• Mobility enhancing equipment with a prescription	X		NRS 372.283
• Mobility enhancing equipment paid for by Medicare		X	NRS 372.283 &NRS 372.7285
• Mobility enhancing equipment reimbursed by Medicare		X	NRS 372.283 &NRS 372.7285
• Mobility enhancing equipment paid for by Medicaid		X	NRS 372.283 &NRS 372.7285
• Mobility enhancing equipment reimbursed by Medicaid		X	NRS 372.283 &NRS 372.7285
Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Prosthetic devices without a prescription	X		NRS 360B.475 & NRS 372.283

• Prosthetic devices with a prescription		X	NRS 360B.475 & NRS 372.283
• Prosthetic devices paid for by Medicare		X	NRS 360B.475 & NRS 372.283
• Prosthetic devices reimbursed by Medicare		X	NRS 360B.475 & NRS 372.283
• Prosthetic devices paid for by Medicaid		X	NRS 360B.475 & NRS 372.283
• Prosthetic devices reimbursed by Medicaid		X	NRS 360B.475 & NRS 372.283
• Corrective eyeglasses without a prescription	X		NRS 360B.475 & NRS 372.283
• Corrective eyeglasses with a prescription	X		NRS 360B.475 & NRS 372.283
• Corrective eyeglasses paid for by Medicare		X	NRS 360B.475 & NRS 372.283
• Corrective eyeglasses reimbursed by Medicare		X	NRS 360B.475 & NRS 372.283
• Corrective eyeglasses paid for by Medicaid		X	NRS 360B.475 & NRS 372.283
• Corrective eyeglasses reimbursed by Medicaid		X	NRS 360B.475 & NRS 372.283
• Contact lenses without a prescription	X		NRS 360B.475 & NRS 372.283
• Contact lenses with a prescription	X		NRS 360B.475 & NRS 372.283
• Contact lenses paid for by Medicare		X	NRS 360B.475 & NRS 372.283
• Contact lenses reimbursed by Medicare		X	NRS 360B.475 & NRS 372.283
• Contact lenses paid for by Medicaid		X	NRS 360B.475 & NRS 372.283
• Contact lenses reimbursed by Medicaid		X	NRS 360B.475 & NRS 372.283
• Hearing aids without a prescription	X		NRS 360B.475 & NRS 372.283
• Hearing aids with a prescription	X		NRS 360B.475 & NRS 372.283
• Hearing aids paid for by Medicare		X	NRS 360B.475 & NRS 372.283
• Hearing aids reimbursed by Medicare		X	NRS 360B.475 & NRS 372.283
• Hearing aids paid for by Medicaid		X	NRS 360B.475 & NRS 372.283

• Hearing aids reimbursed by Medicaid		X	NRS 360B.475 & NRS 372.283
• Dental prosthesis without a prescription	X		NRS 360B.475 & NRS 372.283
• Dental prosthesis with a prescription		X	NRS 360B.475 & NRS 372.283
• Dental prosthesis paid for by Medicare		X	NRS 360B.475 & NRS 372.283
• Dental prosthesis reimbursed by Medicare		X	NRS 360B.475 & NRS 372.283
• Dental prosthesis paid for by Medicaid		X	NRS 360B.475 & NRS 372.283
• Dental prosthesis reimbursed by Medicaid		X	NRS 360B.475 & NRS 372.283
			SEE REVISED NAC 372.027 on prosthetic devices.
Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite/Comment
• Ancillary Services			N/A - Nevada does not tax telecommunication services for sales tax purposes.
➤ Conference bridging service			N/A
➤ Detailed telecommunications billing service			N/A
➤ Directory assistance			N/A
➤ Vertical service			N/A
➤ Voice mail service			N/A
Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Intrastate Telecommunications Service			N/A Nevada does not tax telecommunication services for sales tax purposes.
• Interstate Telecommunications Service			N/A
• International Telecommunications Service			N/A
• International 800 service			N/A
• International 900 service			N/A
• International fixed wireless service			N/A
• International mobile wireless service			N/A
• International paging service			N/A
• International prepaid calling service			N/A
• International prepaid wireless calling service			N/A
• International private communications service			N/A
• International value-added non-voice data service			N/A
• International residential telecommunications service			N/A
• Interstate 800 service			N/A

• Interstate 900 service			N/A
• Interstate fixed wireless service			N/A
• Interstate mobile wireless service			N/A
• Interstate paging service			N/A
• Interstate prepaid calling service			N/A
• Interstate prepaid wireless calling service			N/A
• Interstate private communications service			N/A
• Interstate value-added non-voice data service			N/A
• Interstate residential telecommunications service			N/A
• Intrastate 800 service			N/A
• Intrastate 900 service			N/A
• Intrastate fixed wireless service			N/A
• Intrastate mobile wireless service			N/A
• Intrastate paging service			N/A
• Intrastate prepaid calling service			N/A
• Intrastate prepaid wireless calling service			N/A
• Intrastate private communications service			N/A
• Intrastate value-added non-voice data service			N/A
• Intrastate residential telecommunications service			N/A
• Coin-operated telephone service			N/A
• Pay telephone service			N/A
• Local Service as defined by _____ (state)			N/A