

Approved by the Streamlined Sales Tax Project at its January 13, 2004 Meeting

Edited February 23, 2004 to add additional options for drugs for animal use and again based on February 27, 2004 teleconference

**Revised Taxability Matrix  
Library of Definitions**

**State: NEVADA**

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Each of the items listed in the chart are defined in the Library of Definitions in the Streamlined Sales Tax Agreement adopted November 12, 2002, or adopted by the Implementing States subsequent to November 12, 2002. Refer to Appendix C of the Streamlined Sales Tax Agreement 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 definition does not apply to your state, enter "NA" in the first column under the heading "Treatment of definition." In accordance with the agreement, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the agreement. 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, 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
<b>Sales price</b> 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"> <li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li> </ul>	X		NRS 372.025, NRS 372.065
<ul style="list-style-type: none"> <li>Delivery charges including direct mail</li> </ul>	X		NRS 372.025, NRS 372.065, NAC 372.101
<ul style="list-style-type: none"> <li>Delivery charged excluding direct mail</li> </ul>	X		NRS 372.025, NRS 372.065, NAC 372.101

• Installation charges		X	NRS 372.025, NRS 372.065
• Exempt personal property bundled with taxable personal property	X		NRS 372.025, NRS 372.065
• Credit for trade-in	X		NRS 372.025, NRS 372.065, NRS 374.030, NRS 374.070, NAC 374.005, NAC 374.010
<b>Product definitions</b>			
<b>Clothing and related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
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
<b>Computer related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
Computer software (not prewritten)		X	NRS 372.085, NAC 372.875
Computer software (not prewritten) delivered electronically		X	NRS 372.085, NAC 372.855, NAC 372.875
Computer software (not prewritten) delivered via load and leave		X	NRS 372.085, NAC 372.855, NAC 372.875
Prewritten computer software	X		NRS 372.085, NRS 372.065, NAC 372.870, NAC 372.860, NAC 372.865, NAC 372.880
Prewritten computer software delivered electronically		X	NRS 372.085
Prewritten computer software delivered via load and leave		X	NRS 372.085

<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
Candy		X	NRS 372.284, NAC 372.580, Nevada Constitution Art. 10, Sec. 3[A].
Dietary supplements	X		NRS 372.284, NAC 372.580, Nevada Constitution Art. 10, Sec. 3[A].
Food and food ingredients		X	NRS 372.284, NAC 372.580, Nevada Constitution Art. 10, Sec. 3[A].
Food sold through vending machines		X	NRS 372.284, NRS 372.2841, NAC 372.580, NAC 372.605, Nevada Constitution Art. 10, Sec. 3[A].
Soft drinks		X	NRS 372.284, NAC 372.580, NAC 372.605, Nevada Constitution Art. 10, Sec. 3[A].
<b>Prepared food</b>			
<b>Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food.</b>	<b>Included in the definition</b>	<b>Excluded from the definition</b>	<b>Statute/Rule Cite</b>
<ul style="list-style-type: none"> <li>Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except sub sector 3118 (bakeries)</li> </ul>		X	NRS 372.284, NAC 372.580, NAC 372.605, Nevada Constitution Art. 10, Sec. 3[A].
<ul style="list-style-type: none"> <li>Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item</li> </ul>		X	NRS 372.284, NAC 372.580, NAC 372.605, Nevada Constitution Art. 10, Sec. 3[A].
<ul style="list-style-type: none"> <li>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</li> </ul>		X	NRS 372.284, NAC 372.580, NAC 372.605, Nevada Constitution Art. 10, Sec. 3[A].

<b>Health-care products</b>			
<b>Drugs</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
• Drugs for human use without a prescription	X		NRS 372.283
• Drugs for human use with a prescription		X	NRS 372.283
• Drugs for animal use without a prescription	X		NRS 372.283
• Drugs for animal use with a prescription	X		NRS 372.283
• Insulin for human use without a prescription		X	NRS 372.283
• Insulin for human use with a prescription		X	NRS 372.283
• Insulin for animal use without a prescription	X		NRS 372.283
• Insulin for animal use with a prescription	X		NRS 372.283
• Medical oxygen for human use without a prescription	X		NRS 372.283
• Medical oxygen for human use with a prescription		X	NRS 372.283
• Medical oxygen for animal use without a prescription	X		NRS 372.283
<b>Drugs continued</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
• Medical oxygen for animal use with a prescription	X		NRS 372.283
• Over-the-counter drugs for human use without a prescription	X		NRS 372.283
• Over-the-counter drugs for human with a prescription		X	NRS 372.283
• Over-the-counter drugs for animal use without a prescription	X		NRS 372.283
• Over-the-counter drugs for animal use with a prescription	X		NRS 372.283
• Grooming and hygiene products for human use	X		NRS 372.283, NAC 372.580
• Grooming and hygiene products for animal use	X		NRS 372.283, NAC 372.580
• Drugs for human use to hospitals and other medical facilities		X	NRS 372.283
• Prescription drugs for human use to hospitals and other medical facilities		X	NRS 372.283
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		NRS 372.283
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		NRS 372.283
• Taxable and nontaxable drugs bundled together	X		NRS 372.283, NAC 372.720
• Free samples of drugs for human use		X	NRS 372.283
• Free samples of prescription drugs for human use		X	NRS 372.283
• Free samples of drugs for animal use	X		NRS 372.283
• Free samples of prescription drugs for animal use	X		NRS 372.283
<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite</b>
• Durable medical equipment without a prescription	X		NRS 372.283, NAC 372.675
• Durable medical equipment with a prescription	X		NRS 372.283, NAC

			372.675
• Durable medical equipment paid for by Medicare		X	NRS 372.7285
• Durable medical equipment reimbursed by Medicare		X	NRS 372.7285
• Durable medical equipment paid for by Medicaid		X	NRS 372.7285
• Durable medical equipment reimbursed by Medicaid		X	NRS 372.7285
• Durable medical equipment for home use without a prescription	X		NRS 372.283, NAC 372.675
• Durable medical equipment for home use with a prescription	X		NRS 372.283, NAC 372.675
• Durable medical equipment for home use paid for by Medicare		X	NRS 372.7285
• Durable medical equipment for home use reimbursed by Medicare		X	NRS 372.7285
• Durable medical equipment for home use paid for by Medicaid		X	NRS 372.7285
• Durable medical equipment for home use reimbursed by Medicaid		X	NRS 372.7285
<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
• Mobility enhancing equipment without a prescription	X		NRS 372.283, NAC 372.675
• Mobility enhancing equipment with a prescription	X		NRS 372.283, NAC 372.675
• Mobility enhancing equipment paid for by Medicare		X	NRS 372.7285
• Mobility enhancing equipment reimbursed by Medicare		X	NRS 372.7285
• Mobility enhancing equipment paid for by Medicaid		X	NRS 372.7285
• Mobility enhancing equipment reimbursed by Medicaid		X	NRS 372.7285
<b>Prosthetic devices</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
• Prosthetic devices without a prescription	X		NRS 372.283, NAC 372.673, NAC 372.675
• Prosthetic devices with a prescription		X	NRS 372.283, NAC 372.673, NAC 372.675
• Prosthetic devices paid for by Medicare		X	NRS 372.7285
• Prosthetic devices reimbursed by Medicare		X	NRS 372.7285
• Prosthetic devices paid for by Medicaid		X	NRS 372.7285
• Prosthetic devices reimbursed by Medicaid		X	NRS 372.7285
• Corrective eyeglasses without a prescription	X		NRS 372.283, NAC 372.673, NAC 372.675
• Corrective eyeglasses with a prescription	X		NRS 372.283, NAC 372.673, NAC 372.675
• Corrective eyeglasses paid for by Medicare		X	NRS 372.7285

• Corrective eyeglasses reimbursed by Medicare		X	NRS 372.7285
• Corrective eyeglasses paid for by Medicaid		X	NRS 372.7285
• Corrective eyeglasses reimbursed by Medicaid		X	NRS 372.7285
• Contact lenses without a prescription	X		NRS 372.283, NAC 372..673
• Contact lenses with a prescription	X		NRS 372.283, NAC 372..673
• Contact lenses paid for by Medicare		X	NRS 372.7285
• Contact lenses reimbursed by Medicare		X	NRS 372.7285
• Contact lenses paid for by Medicaid		X	NRS 372.7285
• Contact lenses reimbursed by Medicaid		X	NRS 372.7285
• Hearing aids without a prescription	X		NRS 372.283, NAC 372..673
• Hearing aids with a prescription	X		NRS 372.283, NAC 372..673
• Hearing aids paid for by Medicare		X	NRS 372.7285
• Hearing aids reimbursed by Medicare		X	NRS 372.7285
• Hearing aids paid for by Medicaid		X	NRS 372.7285
• Hearing aids reimbursed by Medicaid		X	NRS 372.7285
• Dental prosthesis without a prescription	X		NRS 372.283, NAC 372..673, NAC 372.220
• Dental prosthesis with a prescription		X	NRS 372.283, NAC 372..673, NAC 372.220
• Dental prosthesis paid for by Medicare		X	NRS 372.7285
• Dental prosthesis reimbursed by Medicare		X	NRS 372.7285
• Dental prosthesis paid for by Medicaid		X	NRS 372.7285
• Dental prosthesis reimbursed by Medicaid		X	NRS 372.7285