

Nevada						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff comment	CRIC decision
Report Issue 1: Taxability Matrix						
State and local taxes - Government services fee (ref. no. 11110) - Change 482-300 to 482-313; Prewritten software delivered electronically - delete second 360B.420; Grooming and hygiene products with a prescription - change 72.105 to 372.105	SSUTA Library of Definitions	Various	corrections made			
Food and food products - candy and soft drinks are not excluded from the exemption for food. An "X" should be placed in the Exempt column; meat and seafood sold in an unheated state by weight or volume is a subset of food sold in an unheated state by weight or volume(ref. nol. 41020) and should have the same citations as that category. The comment should be deleted.	SSUTA Library of Definitions	Various	corrections made			
Drugs - Over-the-counter drugs and grooming and hygiene products are not defined. Over-the-counter drugs with a prescription is marked exempt but grooming and hygiene products with a prescription is marked taxable. Unless they are excluded from over-the-counter drugs, they should be treated the same.	SSUTA Library of Definitions	Various	corrections made			
Report Issue 2: Certificate of Compliance						
Origin based direct mail sourcing, 1st question - change "N/A" to "No"; Direct mail sourcing, paragraphs A3, A4 and B1 - add 360B.281; Uniform returns, paragraph B1 - delete 372.730 and 372.735; Taxability matrix, paragraph C2 - delete 360B.310; Effective date for rate changes - delete "N/A"; Grooming and hygiene products - change "NA" to "No"; Over-the-counter drugs - change "Yes" to "No" and delete 360B.435; Prescription - change 360B.435 to 360B.465	SSUTA Sections 310, 310.1, 318, 328, 329, Library of Definitions	Various	Corrections made			
Report Issue 3: Effective date for rate changes from catalog sales						
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Nevada has not adopted the provision related to local rate changes for catalog sales. This issue was brought up in prior years and the state explained that local governments cannot change the rate without enabling legislation from the State Legislature. Because Nevada's legislature only meets every other year, it was not possible for the rate to change; thus, this issue was moot (and the rule could not be violated) until the Nevada Legislature met in February 2013.	SSUTA Section 305		This is still the case that local governments cannot change the rate without enabling legislation from the State Legislature. There were no legislative changes to the local government rates in the 2013 Nevada Legislative Session.			