

STATE NAME: NEVADA

Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix
Library of Definitions

Effective Date: 8-1-2012 (Amended 10-01-2012)

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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 December 19, 2011. 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.480, NRS 372.065. |
| <ul style="list-style-type: none">Telecommunication nonrecurring charges | | X | NAC 372.485 |
| <ul style="list-style-type: none">Installation charges | | X | NRS 360B.480, NRS 372.065 |
| <ul style="list-style-type: none">Value of trade-in | | | NRS 360B.480, NRS 372.065. The value is included except for a used vehicle or vessel taken in trade on another vehicle or vessel. With respect to vehicles, the value of the trade-in is deducted from the sales price. With regard to vessels, the applicable tax on the trade in value is applied as a credit toward the local portion of the tax |

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| <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 excludes them 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.425, NRS 360B.480, NAC 372.101. | |
| <ul style="list-style-type: none"> • Transportation, shipping, postage, and similar charges | | X | NRS 360B.425, NRS 360B.480, NAC 372.101. | |
| <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 excludes them 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.425, NRS 360B.480, NAC 372.101. | |
| <ul style="list-style-type: none"> • Transportation, shipping, and similar charges | | X | NRS 360B.425, NRS 360B.480, NAC 372.101. | |
| <ul style="list-style-type: none"> • Postage | | X | NRS 360B.425, NRS 360B.480, NAC 372.101. | |
| State, Local and Tribal Taxes | | | | |
| <ul style="list-style-type: none"> • <u>State and local taxes on a retail sale that are imposed on the seller if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser</u> | | X | NRS 360B.480. NRS 372.025 | |
| <ul style="list-style-type: none"> • <u>Tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.</u> | | X | NRS 360B.480, NRS 372.025 | |
| Sales Tax Holidays | | | | |
| | Yes | No | Statute/Rule Cite/Comment | |
| Sales Tax Holidays: Does your state have a sales tax holiday? | | | | |
| 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 | | | | N/A |
| <ul style="list-style-type: none"> • Specific energy star qualified products or energy star qualified classifications | | | | N/A |

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| ➤ | | | | N/A |
| ➤ | | | | N/A |
| ➤ | | | | N/A |
| • All Disaster Preparedness Supply | | | | N/A |
| • Specific Disaster Preparedness Supply | | | | N/A |
| ➤ Disaster preparedness general supply | | | | N/A |
| ➤ Disaster preparedness safety supply | | | | N/A |
| ➤ Disaster preparedness food-related supply | | | | N/A |
| ➤ Disaster preparedness fastening supply | | | | N/A |
| • School supply | | | | N/A |
| • School art supply | | | | N/A |
| • School instructional material | | | | N/A |
| • School computer supply | | | | N/A |
| 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 | | | | N/A |
| • Computers | | | | N/A |
| • Prewritten computer software | | | | N/A |
| • | | | | |
| • | | | | |
| • | | | | |
| Product Definitions | | | | |
| Clothing and related products | | | | |
| | | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Clothing | | X | | NRS 360B.485, NRS 372.085, NRS 372.105, NRS 372.185. |
| ➤ Essential clothing priced below a state specific threshold | | X | | |
| ➤ Fur clothing | | X | | |
| • Clothing accessories or equipment | | X | | N NRS 360B.485, NRS 372.085, NRS 372.105, NRS 372.185 |
| • Protective equipment | | X | | NRS 360B.485, NRS 372.085, NRS 372.105, NRS 372.185 |
| • Sport or recreational equipment | | X | | NRS 360B.485, NRS 372.085, NRS 372.105, NRS 372.185 |
| Computer related products | | | | |
| | | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Computer | | X | | NRS 360B.410, 360B.485, NRS 372.085, NRS 372.105, NRS |

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| | | | 372.185. |
| • Prewritten computer software | X | | NRS 360B.470, NAC 372.880 |
| • Prewritten computer software delivered electronically | | X | NRS 360B.420, NRS 360B.470, NAC 372.880 |
| • Prewritten computer software delivered via load and leave | | X | NRS 360B.470, NAC 372.023, NAC 372.880 |
| • Non-prewritten (custom) computer software | | X | NAC 372.875 |
| • Non-prewritten (custom) computer software delivered electronically | | X | NAC 372.875 |
| • Non-prewritten (custom) computer software delivered via load and leave | | X | NAC 372.875 |
| Mandatory computer software maintenance contracts | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Mandatory computer software maintenance contracts with respect to prewritten computer software | X | | NRS 360B.480, NRS 372.085, NAC 372.880 |
| • Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically | | X | NRS 360B.470, NAC 372.880 |
| • Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave | | X | NRS 360B.470, NAC 372.023, 372.880 |
| • Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software | | X | NAC 372.875 |
| • Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically | | X | NAC 372.875 |
| • Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave | | X | NAC 372.875 |
| Optional computer software maintenance contracts | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software | X | | NRS 360B.415, NRS 360B.470, NRS 372.105, NRS 372.185, NAC 372.880 |
| • 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.415, NRS 360B.420, NRS 360B.470, NAC 372.880 |
| • 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.415, NRS 360B.470, NAC 372.023, NAC 372.880 |
| • 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 | NAC 372.875 |
| • 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.420, NAC 372.875, NAC 372.880 |
| • Optional computer software maintenance contracts with respect to non- | | X | NAC 372.023, NAC 372.875, NAC |

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| prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software | | | 372.880 |
| <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 | NAC 372.875 |
| <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 | | X | NAC 372.875 |
| <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 | | X | NAC 372.875 |
| <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 | | X | NAC 372.875 |
| Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column. | Taxable Percentage | Exempt Percentage | 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% | | NRS 360B.415, NRS 360B.470, NRS 360B.480, NAC 372.045, NAC 372.880 |
| <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.415, NRS 360B.470, NRS 360B.480, NAC 372.045, NAC 372.880 |
| <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.415, NRS 360B.470, NRS 360B.480, NAC 372.045, NAC 372.880 |
| <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 | | 100% | NRS 360B.415, NRS 360B.470, NRS 360B.480, NAC 372.045, NAC 372.880 |
| | | | |
| 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, | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815, NAC 372.880 |

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| digital audio works, or digital books? | Taxable | Exempt | Statute/Rule Cite/Comment |
|--|---------|--------|---|
| <ul style="list-style-type: none"> Digital audio visual works sold to an end user with rights for permanent use | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital audio works sold to an end user with rights for permanent use | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital books sold to an end user with rights for permanent use | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| 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 | Statute/Rule Cite/Comment |
| <ul style="list-style-type: none"> Digital audio visual works sold to users other than the end user. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital audio visual works sold with rights of use less than permanent use. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital audio visual works sold with rights of use conditioned on continued payment. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital audio works sold to users other than the end user. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital audio works sold with rights of use less than permanent. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital audio works sold with rights of use conditioned on continued payments. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital books sold to users other than the end user. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital books sold with rights of use less than permanent. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| <ul style="list-style-type: none"> Digital books sold with rights of use conditioned on continued payments. | | X | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |

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| | | | 372.185, NRS 372.815. |
| Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product? | | S | NRS 360B.485, NRS 360B.420, NRS 372.085, NRS 372.105, NRS 372.185, NRS 372.815. |
| Section 332H provides that 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. Example: digital textbooks | Statute/Rule Cite/Comment | | |
| • NA | | | |
| • | | | |
| • | | | |
| | | | |
| Food and food products | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Food and food ingredients excluding alcoholic beverages and tobacco | | X | NRS 360B.430, NRS 360B.445, NRS 360B.495, NRS 372.284, NRS 372.2841 |
| ○ Candy | | | NRS 360B.430, NRS 360B.445, NRS 360B.495, NRS 372.284, NRS 372.2841. Taxable if prepared for immediate consumption |
| ○ Dietary Supplements | x | | NRS 360B.430, NRS 360B.445, NRS 360B.495, NRS 372.284, NRS 372.2841 |
| ○ Soft Drinks | | | NRS 360B.430, NRS 360B.445, NRS 360B.495, NRS 372.284, NRS 372.2841. Taxable if prepared for immediate consumption |
| ○ Bottled water | | X | NRS 360B.430, NRS 360B.445, NRS 360B.495, NRS 372.284, NRS 372.2841 |
| ➤ Food sold through vending machines | | X | NRS 360B.430, NRS 360B.445, NRS 360B.495, NRS 372.284, NRS 372.2841 |
| ➤ Prepared Food | X | | NRS 360B.430, NRS 360B.445, NRS 360B.495, NRS 372.284, NRS 372.2841 |

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| Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.) | Included in Prepared Food | Excluded from Prepared Food | 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 372.289, 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 372.289, 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 372.289, NAC 372.605 |
| Health-care products | Taxable | Exempt | Statute/Rule Cite/Comment |
| Drugs (indicate how the options are treated in your state) | | | |
| Drugs for human use | | | |
| • Drugs for human use without a prescription | X | | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 374.110, NRS 372.283. |
| • Drugs for human use with a prescription | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 374.110, NRS 372.283. |
| • Insulin for human use without a prescription | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 374.110, NRS 372.283. |
| • Insulin for human use with a prescription | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Medical oxygen for human use without a prescription | X | | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Medical oxygen for human use with a prescription | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Over-the-counter drugs for human use without a prescription | X | | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS |

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| | | | 372.185, NRS 372.283, NAC 372.019, |
| • Over-the-counter drugs for human use with a prescription | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Grooming and hygiene products for human use | X | | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Drugs for human use to hospitals | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Drugs for human use to other medical facilities | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Prescription drugs for human use to hospitals | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Prescription drugs for human use to other medical facilities | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Free samples of drugs for human use | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| • Free samples of prescription drugs for human use | | X | NRS 360B.435, NRS 360B.455, NRS 360B.465, NRS 372.105, NRS 372.185, NRS 372.283, NAC 372.019, |
| Drugs for animal use | | | |
| • Drugs for animal use without a prescription | X | | NRS 372.105 |
| • Drugs for animal use with a prescription | X | | NRS 372.105 |
| • Insulin for animal use without a prescription | X | | NRS 372.105 |
| • Insulin for animal use with a prescription | X | | NRS 372.105 |
| • Medical oxygen for animal use without a prescription | X | | NRS 372.105 |

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| • Medical oxygen for animal use with a prescription | X | | NRS 372.105 |
| • Over-the-counter drugs for animal use without a prescription | X | | NRS 372.105 |
| • Over-the-counter drugs for animal use with a prescription | X | | NRS 372.105 |
| • Grooming and hygiene products for animal use | X | | NRS 372.105 |
| • Drugs for animal use to veterinary hospitals and other animal medical facilities | X | | NRS 372.105 |
| • Prescription drugs for animal use to hospitals and other animal medical facilities | X | | NRS 372.105 |
| • Free samples of drugs for animal use | X | | NRS 372.105 |
| • Free samples of prescription drugs for animal use | X | | NRS 372.105 |
| Durable medical equipment (indicate how the options are treated in your state) | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Durable medical equipment, not for home use, without a prescription | X | | NRS 372.105 |
| • Durable medical equipment, not for home use, with a prescription | X | | NRS 372.105 |
| • Durable medical equipment, not for home use, with a prescription paid for by Medicare | | X | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Durable medical equipment, not for home use, with a prescription reimbursed by Medicare | X | | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Durable medical equipment, not for home use, with a prescription paid for by Medicaid | | X | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid | X | | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Durable medical equipment for home use without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Durable medical equipment for home use with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Durable medical equipment for home use with a prescription paid for by Medicare | | X | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Durable medical equipment for home use with a prescription reimbursed by Medicare | X | | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Durable medical equipment for home use with a prescription paid for by Medicaid | | X | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Durable medical equipment for home use with a prescription reimbursed by Medicaid | X | | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Oxygen delivery equipment, not for home use, without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Oxygen delivery equipment, not for home use, with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Oxygen delivery equipment, not for home use, with a prescription reimbursed by | | X | NRS 372.283, NAC 372.027 |

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| Medicare | | | |
| • Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Oxygen delivery equipment for home use without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Oxygen delivery equipment for home use with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Oxygen delivery equipment for home use with a prescription paid for by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Oxygen delivery equipment for home use with a prescription reimbursed by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Oxygen delivery equipment for home use with a prescription paid for by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Kidney dialysis equipment, not for home use, without a prescription | | X | NRS 372.283. |
| • Kidney dialysis equipment, not for home use, with a prescription | | X | NRS 372.283. |
| • Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare | | X | NRS 372.283. |
| • Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare | | X | NRS 372.283. |
| • Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid | | X | NRS 372.283. |
| • Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid | | X | NRS 372.283. |
| • 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 with a prescription paid for by Medicare | | X | NRS 372.283. |
| • Kidney dialysis equipment for home use with a prescription reimbursed by Medicare | | X | NRS 372.283. |
| • Kidney dialysis equipment for home use with a prescription paid for by Medicaid | | X | NRS 372.283. |
| • Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid | | X | NRS 372.283. |
| • Enteral feeding systems, not for home use, without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Enteral feeding systems, not for home use, with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |

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| • Enteral feeding systems, not for home use, with a prescription paid for by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems, not for home use, with a prescription paid for by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems for home use without a prescription | X | | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems for home use with a prescription | X | | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems for home use with a prescription paid for by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems for home use with a prescription reimbursed by Medicare | | x | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems for home use with a prescription paid for by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Enteral feeding systems for home use with a prescription reimbursed by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Repair and replacement parts for durable medical equipment which are for single patient use | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| | | | |
| Mobility enhancing equipment (indicate how the options are treated in your state) | Taxable | Exempt | Statue/Rule Cite/Comment |
| • Mobility enhancing equipment without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Mobility enhancing equipment with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Mobility enhancing equipment with a prescription paid for by Medicare | | X | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Mobility enhancing equipment with a prescription reimbursed by Medicare | X | | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Mobility enhancing equipment with a prescription paid for by Medicaid | | X | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| • Mobility enhancing equipment with a prescription reimbursed by Medicaid | X | | NRS 372.325, NRS 372.7285, NAC 372.020, NAC 372.698. |
| | | | |
| Prosthetic devices (indicate how the options are treated in your state) | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Prosthetic devices without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Prosthetic devices with a prescription | | X | NRS 372.283. |
| • Prosthetic devices with a prescription paid for by Medicare | | X | NRS 372.283. |
| • Prosthetic devices with a prescription reimbursed by Medicare | | X | NRS 372.283. |

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| • Prosthetic devices with a prescription paid for by Medicaid | | X | NRS 372.283. |
| • Prosthetic devices with a prescription reimbursed by Medicaid | | X | NRS 372.283. |
| • Corrective eyeglasses without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Corrective eyeglasses with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Corrective eyeglasses with a prescription paid for by Medicare | | X | NRS 372.325, NRS 372.7285 |
| • Corrective eyeglasses with a prescription reimbursed by Medicare | X | | NRS 372.325, NRS 372.7285 |
| • Corrective eyeglasses with a prescription paid for by Medicaid | | X | NRS 372.325, NRS 372.7285 |
| • Corrective eyeglasses with a prescription reimbursed by Medicaid | X | | NRS 372.325, NRS 372.7285 |
| • Contact lenses without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Contact lenses with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Contact lenses with a prescription paid for by Medicare | | X | NRS 372.325, NRS 372.7285. |
| • Contact lenses with a prescription reimbursed by Medicare | X | | NRS 372.325, NRS 372.7285. |
| • Contact lenses with a prescription paid for by Medicaid | | X | NRS 372.325, NRS 372.7285. |
| • Contact lenses with a prescription reimbursed by Medicaid | X | | NRS 372.325, NRS 372.7285. |
| • Hearing aids without a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Hearing aids with a prescription | X | | NRS 372.105, NRS 372.185, NRS 372.283. |
| • Hearing aids with a prescription paid for by Medicare | | X | NRS 372.325, NRS 372.7285. |
| • Hearing aids with a prescription reimbursed by Medicare | X | | NRS 372.325, NRS 372.7285. |
| • Hearing aids with a prescription paid for by Medicaid | | X | NRS 372.325, NRS 372.7285. |
| • Hearing aids with a prescription reimbursed by Medicaid | X | | NRS 372.325, NRS 372.7285. |
| • Dental prosthesis without a prescription | X | | NRS 372.325, NRS 372.7285. |
| • Dental prosthesis with a prescription | | X | NRS 372.283, NAC 372.027 |
| • Dental prosthesis with a prescription paid for by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Dental prosthesis with a prescription reimbursed by Medicare | | X | NRS 372.283, NAC 372.027 |
| • Dental prosthesis with a prescription paid for by Medicaid | | X | NRS 372.283, NAC 372.027 |
| • Dental prosthesis with a prescription reimbursed by Medicaid | | X | NRS 372.283, NAC 372.027 |
| | | | |
| Telecommunications & related products | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Ancillary Services | | X | |
| ➤ Conference bridging service | | X | |
| ➤ Detailed telecommunications billing service | | X | |
| ➤ Directory assistance | | X | |

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| ➤ Vertical service | | X | |
| ➤ Voice mail service | | X | |
| | | | |
| Telecommunications (Indicate how the options are treated in your state) | Taxable | Exempt | Statute/Rule Cite/Comment |
| • Intrastate Telecommunications Service | | X | |
| • Interstate Telecommunications Service | | X | |
| • International Telecommunications Service | | X | |
| • International 800 service | | X | |
| • International 900 service | | X | |
| • International fixed wireless service | | X | |
| • International mobile wireless service | | X | |
| • International prepaid calling service | | X | |
| • International prepaid wireless calling service | | X | |
| • International private communications service | | X | |
| • International value-added non-voice data service | | X | |
| • International residential telecommunications service | | X | |
| • Interstate 800 service | | X | |
| • Interstate 900 service | | X | |
| • Interstate fixed wireless service | | X | |
| • Interstate mobile wireless service | | X | |
| • Interstate prepaid calling service | | X | |
| • Interstate prepaid wireless calling service | | X | |
| • Interstate private communications service | | X | |
| • Interstate value-added non-voice data service | | X | |
| • Interstate residential telecommunications service | | X | |
| • Intrastate 800 service | | X | |
| • Intrastate 900 service | | X | |
| • Intrastate fixed wireless service | | X | |
| • Intrastate mobile wireless service | | X | |
| • Intrastate prepaid calling service | | X | |
| • Intrastate prepaid wireless calling service | | X | |
| • Intrastate private communications service | | X | |
| • Intrastate value-added non-voice data service | | X | |
| • Intrastate residential telecommunications service | | X | |
| • Paging service | | X | |
| • Coin-operated telephone service | | X | |
| • Pay telephone service | | X | |

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|---|--|---|--|
| • Local Service as defined by _____ (state) | | X | |
| • | | | |
| • | | | |
| | | | |