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July 31, 2014

Craig Johnson  
Executive Director  
Streamlined Sales Tax Governing Board, Inc.  
100 majestic Dr. Suite 400  
Westby, WI 54667

Re: Nevada's 2014 Recertification

Dear Mr. Johnson:

Pursuant to SSTGB Rule 803.A.1; this is our statement certifying that the state of Nevada is in compliance with the SSUTA as it exists on August first of this year. The following are issues that appeared on the CRIC Annual Review spreadsheet of 2013.

Issue No. 1: Certificate of Compliance Change. Section 313 and 317

Response: This was an error. The Certificate of Compliance paragraph B1 and C1 have been corrected. The Department started receiving SER's on November 20, 2012. Section 317 paragraph G was also corrected.

Issue No.2: Federal Tax Exclusion from sales tax.

Response: NRS 360B.480(b) and NRS 372.723 together corrects the issue. No federal taxes are excluded from the sales price.

Issue No.3: Simplified Returns

Response: The Department started receiving SER's on November 20, 2012.

Issue No. 4: Direct Mail Sourcing. SSUTA 313. The state adopted direct mail sourcing provisions legislatively in 2011. The new statute provides that if a purchaser gives a direct mail form or other written form or exemption certificate claiming direct mail, a seller who maintains a place of business in the state must collect tax to locations in the state where the direct mail is delivered. The agreement provides that all sellers are relieved of any obligation to collect tax if they receive such documentation.

Response: Nevada issued a Technical Bulletin, 13-0003, on December 9, 2013 and approved by the Nevada Tax Commission that clarifies that, "If the seller takes the direct pay permit in good faith or a resale certificate is given by the purchaser to the seller, the seller is relieved of any obligation to collect and remit sales tax. NRS 372.170, NRS 372.175 and NRS 360B.281".

It no longer pertains to just sellers that don't maintain a place of business in the state. In addition, Nevada is pursuing 2015 legislative change on NRS 360B.281 to delete the wording dealing with sellers maintaining a place of business in the state.

I hope that the responses are adequate to address any concerns. If not, my staff and I will be available at the Annual Recertification meeting.

The attached Certificate of Compliance and Taxability Matrix are posted on our Department Website.

Sincerely,



Paulina T. Oliver  
Deputy Executive Director