SENATE BILL NO. 238–COMMITTEE ON TAXATION

FEBRUARY 22, 1999

Referred to Committee on Taxation

SUMMARY—Clarifies provisions governing administration of exemption from sales and use tax on food for human consumption. (BDR 32-1594)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~[omitted material]~~ is material to be omitted.

AN ACT relating to taxation; clarifying the provisions governing the administration of the exemption from the sales and use tax on food for human consumption; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 372 of NRS is hereby amended by adding thereto a new section to read as follows:

In administering the provisions of NRS 372.284, the department shall determine the exemption from the gross receipts from the sale and storage, use or other consumption of food for human consumption on the basis of whether the food is intended for immediate consumption and not on the type of establishment where the food is sold.

Sec. 2. Chapter 374 of NRS is hereby amended by adding thereto a new section to read as follows:

In administering the provisions of NRS 374.289, the department shall determine the exemption from the gross receipts from the sale and storage, use or other consumption of food for human consumption on the basis of whether the food is intended for immediate consumption and not on the type of establishment where the food is sold.

Sec. 3. This act becomes effective on July 1, 1999.

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