

SENATE BILL NO. 424—SENATOR SCHNEIDER

MARCH 15, 1999

Referred to Committee on Taxation

SUMMARY—Clarifies provisions governing treatment of photographer's proofs for purposes of sales and use taxes. (BDR 32-1148)

FISCAL NOTE: Effect on Local Government: Yes.
Effect on the State or on Industrial Insurance: Yes.

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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 treatment of photographer's proofs for purposes of taxes on retail sales; and providing other matters properly relating thereto.

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

- 1 **Section 1.** Chapter 372 of NRS is hereby amended by adding thereto a
2 new section to read as follows:
3 *In administering the provisions of this chapter, the department shall*
4 *not consider the furnishing of one or more proofs by a photographer to a*
5 *customer as a sale of tangible personal property but rather as part of the*
6 *rendition of the photographer's service, whether or not a separate charge*
7 *is made for furnishing the proof.*
8 **Sec. 2.** Chapter 374 of NRS is hereby amended by adding thereto a
9 new section to read as follows:
10 *In administering the provisions of this chapter, the department shall*
11 *not consider the furnishing of one or more proofs by a photographer to a*
12 *customer as a sale of tangible personal property but rather as part of the*
13 *rendition of the photographer's service, whether or not a separate charge*
14 *is made for furnishing the proof.*
15 **Sec. 3.** This act becomes effective on July 1, 1999.

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