

Senate Bill No. 424—Senator Schneider

CHAPTER.....

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:

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

In administering the provisions of this chapter, the department shall not consider the furnishing of one or more proofs by a photographer to a customer as a sale of tangible personal property but rather as part of the rendition of the photographer's service, whether or not a separate charge is made for furnishing the proof.

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

In administering the provisions of this chapter, the department shall not consider the furnishing of one or more proofs by a photographer to a customer as a sale of tangible personal property but rather as part of the rendition of the photographer's service, whether or not a separate charge is made for furnishing the proof.

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

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