

SENATE BILL NO. 459—COMMITTEE ON TAXATION

(ON BEHALF OF DEPARTMENT OF TAXATION)

MARCH 17, 1999

Referred to Committee on Taxation

SUMMARY—Clarifies application of sales and use taxes to contractors based outside this state.
(BDR 32-783)

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 application of sales and use taxes to contractors based outside this state for a contract in this state; 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 *For the purpose of administering this chapter, a contractor who is*
4 *awarded a contract for the improvement of real property in this state is*
5 *deemed to have a physical location in this state.*
6 **Sec. 2.** Chapter 374 of NRS is hereby amended by adding thereto a
7 new section to read as follows:
8 *For the purpose of administering this chapter, a contractor who is*
9 *awarded a contract for the improvement of real property in this state is*
10 *deemed to have a physical location in this state.*
11 **Sec. 3.** This act becomes effective upon passage and approval.

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