

Amendment No. 906

Assembly Amendment to Senate Bill No. 356 First Reprint

(BDR 32-1106)

Proposed by: Committee on Government Affairs**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: No

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend the bill as a whole by renumbering sections 1 and 2 as sections 2 and 3 and adding a new section designated section 1, following the enacting clause, to read as follows:

“**Section 1.** Chapter 374 of NRS is hereby amended by adding thereto a new section to read as follows:

There are exempted from the taxes imposed by this chapter the gross receipts from the sale of, and the storage, use or other consumption in a county of, any:

- 1. Computer equipment;*
- 2. Article of clothing, the sales price of which does not exceed \$1,000; and*
- 3. School supply,*

↪ sold from August 26, 2005, to August 28, 2005, inclusive.”.

SJC/BJE

Date: 5/26/2005

S.B. No. 356—Revises provisions governing amount of sales and use taxes due on retail sales of vehicles for which used vehicles are taken in trade.



Amend the bill as a whole by renumbering sections 3 through 15 as sections 7 through 19 and adding new sections designated sections 4 through 6, following sec. 2, to read as follows:

“Sec. 4. NRS 374.120 is hereby amended to read as follows:

374.120 1. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer, ~~for~~ that *if applicable* it will not be added to the selling price of the property sold, or that if added it or any part thereof will be refunded.

2. Any person violating any provision of this section is guilty of a misdemeanor.

Sec. 5. NRS 374.210 is hereby amended to read as follows:

374.210 It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer, ~~for~~ that *if applicable* it will not be added to the selling price of the property sold, or that if added it or any part thereof will be refunded.

Sec. 6. NRS 374.265 is hereby amended to read as follows:

374.265 “Exempted from the taxes imposed by this chapter,” as used in NRS 374.265 to 374.355, inclusive, *and section 1 of this act* means exempted from the computation of the amount of taxes imposed.”.

Amend sec. 15, page 8, by deleting lines 39 through 45 and inserting:

“Sec. 19. 1. This section and sections 1, 4, 5 and 6 of this act become effective upon passage and approval.

2. Sections 7 to 17, inclusive, and subsection 2 of section 18 of this act become effective on October 1, 2005.

3. Sections 2 and 3 and subsection 1 of section 18 of this act become effective on January 1, 2007, only if the proposal submitted pursuant to sections 10 to 14, inclusive, of this act is not approved by the voters at the General Election on November 7, 2006.

4. Sections 1, 4, 5 and 6 of this act expire by limitation on August 31, 2005.”.

Amend the title of the bill by deleting the first line and inserting:

“AN ACT relating to taxation; prescribing a sales tax holiday from certain sales and use taxes for certain sales of computer equipment, clothing and school supplies; revising the provisions governing the”.

Amend the summary of the bill to read as follows:

“SUMMARY—Revises provisions governing amount of sales and use taxes due on certain retail sales. (BDR 32-1106)”.