

ASSEMBLY BILL NO. 316—ASSEMBLYMEN DICKMAN, WHEELER,
MOORE, JONES, FIORE; ELLISON, FLORES, GARDNER,
O’NEILL, OSCARSON, SEAMAN, SHELTON, TITUS AND
TROWBRIDGE

MARCH 16, 2015

JOINT SPONSORS: SENATORS GUSTAVSON; AND SETTELMAYER

Referred to Committee on Taxation

SUMMARY—Revises provisions governing the taxation of
occasional sales of firearms. (BDR 32-918)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: 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; exempting from the sales and use
taxes the occasional sale of a firearm; and providing other
matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law provides for the administration by the Department of Taxation of
2 sales and use taxes in this State. (Chapters 372 and 374 of NRS) Existing law
3 exempts from such taxes the occasional sales of tangible personal property. (NRS
4 372.320, 374.325) This bill requires the Department to consider the sale of a
5 firearm, including facilitating the transfer of a firearm from out of state, to be an
6 occasional sale and exempted from the sales and use taxes, unless the sale involves
7 the payment of the sales price for the firearm to a retailer or other person in this
8 State who is a federally licensed firearms dealer.

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
2 thereto a new section to read as follows:

3 *In administering the provisions of this chapter, the Department*
4 *shall consider the sale of a firearm, including, without limitation,*



1 *facilitating the transfer of a firearm from out of state, to be an*
2 *occasional sale, unless the sale is one in which the sales price for*
3 *the firearm is paid to a retailer or other person in this State who is*
4 *licensed as a firearms dealer by the United States Department of*
5 *the Treasury.*

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

8 *In administering the provisions of this chapter, the Department*
9 *shall consider the sale of a firearm, including, without limitation,*
10 *facilitating the transfer of a firearm from out of state, to be an*
11 *occasional sale, unless the sale is one in which the sales price for*
12 *the firearm is paid to a retailer or other person in this State who is*
13 *licensed as a firearms dealer by the United States Department of*
14 *the Treasury.*

15 **Sec. 3.** This act becomes effective on July 1, 2015.

