

Sales/Use/Indirect:

Nevada: Proposed Rule Changes Help Clarify Remote Seller, Marketplace Seller, and Marketplace Facilitator Responsibilities

(LCB File No. R099-24I) Proposed Amended Reg. section 372, Nev. Tax Comm. (5/6/24). The Nevada Tax Commission is proposing changes to Nevada's rule on sales tax collection and remittance requirements for remote sellers, marketplace sellers and marketplace facilitators – providing additional information about how and when remote sellers, marketplace sellers and marketplace facilitators are required to register, collect, remit and report Nevada sales tax. The proposal includes a lengthy list of relevant definitions, addresses when a delivery network company is deemed a marketplace facilitator, and includes several examples on determining whether applicable Nevada retail sales thresholds are met. Please contact us with any questions.

URL: <https://www.leg.state.nv.us/Register/2024Register/R099-24I.pdf>

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