

AAA Team Sales Tax, LLC

April 10, 2023

Nevada Tax Commission
1550 College Parkway, Suite 115
Carson City, NV 89706

Subject: Governor Joe Lombardo's executive order to improve state regulations.

Hello Commissioners,

NAC 372.200 Construction contractors: Tangible personal property purchased for performance of a contract

Either added the below paragraph as a separate paragraph under NAC 372.200 or like before have it as a separate NAC titled as Construction Contractor with a Sales Permit.

A construction contractor may be registered as a retailer. A construction contractor may be registered as a retailer. As a retailer, the contractor may use a resale certificate for purchases, and report the tax when the materials are used in a job or sold at retail. A retailer construction contractor may NOT use a resale certificate for purchases of tools or supplies which are used in the trade. A retailer construction contractor may NOT use a resale certificate for purchases of tools or supplies which are used in the trade.

CONSTRUCTION CONTRACTORS Resale Certificates NAC 372.210

Thank You and Be Safe!

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