

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

**AUTHORITY:**

A REGULATION relating to taxation; providing guidelines for situsing services under the Commerce Tax

*For purposes of this regulation, "A purchaser only located in Nevada" for an individual means a resident of Nevada having no business locations outside Nevada.*

*For purposes of this regulation, "A purchaser only located in Nevada" for any other entity means that both of the following apply:*

*(a) The entity's headquarters/commercial domicile (which may be different from the state of incorporation or state of organization) is in Nevada; and*

*(b) The entity has no physical locations outside Nevada.*

*Sec. 1. All services performed for a purchaser where both the provider and the purchaser only located in Nevada shall be sitused one hundred percent to Nevada.*

*Sec. 2. For services that are performed within and without of Nevada, gross revenue should be sitused based on the following guidelines:*

*Sec. 3.*

*(1) Accounting services*

*(a) If accounting services are performed for a purchaser with operations within and without Nevada, the gross receipts are sitused to Nevada if the services performed are of benefit to specific operations located in Nevada.*

*(b) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, accounting services may be sitused according to the purchaser's "principal place of business" or, if the purchaser is an individual and such individual has no business locations outside of Nevada, at the individual's residence. The term "principal place of business" for those other than individuals refers to the location where the business unit being*

*provided the service primarily maintains its operations. In determining the "principal place of business" of a purchaser, the following measures, if known, shall be considered in sequential order:*

*(i) The branch, division, or other unit where the client primarily receives the benefit of the accounting service;*

*(ii) The primary location of the management operations of the purchaser's business unit;  
and*

*(iii) The billing address, acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(c) If accounting services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

## ***(2) Advertising services***

*This provision only applies to those providing advertising services and not those actually receiving advertising revenue for allowing an advertisement to be placed in a newspaper, magazine, radio, television or similar media.*

*(a) If advertising services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(b) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, advertising services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the advertising service;*

*(ii) The primary location of the management operations of the purchaser's business unit;  
and*

*(iii) The purchaser's (client's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(c) If advertising services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

### ***(3) Agents/managers of athletes/entertainers***

*(a) If an agent/manager represents an athlete in negotiating a contract to play for a Nevada-based team, or for an individual to appear at a Nevada-based sporting event, the gross receipts are situated to Nevada regardless of where the negotiations occur.*

*(b) If an agent/manager represents an entertainer in negotiating a contract to perform at a Nevada-based event, the gross receipts related to that event are situated to Nevada regardless of where the negotiations occur.*

*(c) If an agent/manager represents an entertainer in negotiating a contract to perform at a Nevada location and locations outside of Nevada, the gross receipts are situated to Nevada based on the number of known Nevada events compared to all known events.*

*(d) If the agent's/manager's services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

*(e) If an agent/manager represents an athlete or entertainer in negotiating a contract to endorse some thing or some one in Nevada, the gross receipts are situated to Nevada based on the number of known Nevada events compared to all known events. If no event locations are known, the gross receipts are situated to where the athlete or entertainer resides.*

### ***(4) Agency -- Other***

*(a) If agency services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are of benefit to specific operations located in Nevada.*

*(b) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, agency services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the "principal place of business" of a purchaser, the following measures, if known, shall be considered in sequential order:*

*(i) The branch, division, or other unit where the purchaser (customer) primarily receives the benefit of the agency service;*

(ii) *The primary location of the management operations of the purchaser's business unit;*  
*and*

(iii) *The purchaser's (customer's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

(c) *If agency services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

**(5) *Appraisal services***

(a) *If the appraised property is located wholly in Nevada (regardless of where the purchaser is located), the gross receipts are situated to Nevada.*

(b) *If the appraised property is within and without Nevada, the gross receipts are situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided. As a default, the value of the appraised property in Nevada compared to the total value of the appraised property everywhere will be accepted.*

**(6) *Architecture services (including drafting services)***

(a) *If architectural services are performed for a purchaser and the property being designed is to be located wholly in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

(b) *If architectural services are performed for property that will be located within and without Nevada, the gross receipts are situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided. As a default, the number of properties anticipated to be built in Nevada compared to everywhere will be accepted. If the services are not for standardized buildings, square footage may be used as a method of apportionment unless it creates a distortion.*

**(7) *Athletes (including owners of animals used in sporting events)***

(a) *If an athlete receives remuneration for participating in or obtaining prize monies from a Nevada based event, the gross receipts are situated to Nevada. Remuneration includes, but is not limited to, money, fair market value of property, or fair market value of services.*

(b) *If an athlete is paid for appearing at a Nevada-based event, the gross receipts are situated to Nevada.*

*(c) If an athlete is paid for endorsing a thing or a person in Nevada, the gross receipts are situated to Nevada based on the number of known Nevada events compared to all known events. If no event locations are known, the gross receipts are situated where the athlete resides. In dealing with national endorsements, in general, four and one-tenth per cent will be accepted in accordance with Nevada's population.*

*(d) If the athlete's services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(8) Barbershop/beauty salon/spa services***

*If barbershop, beauty salon, or spa services are performed in Nevada, the gross receipts are situated to Nevada.*

***(9) Cable/satellite services***

*(a) Gross receipts from cable/satellite services are situated to Nevada, in general, if the purchaser's (subscriber's) place of primary use is in Nevada, regardless of where the cable and satellite services originate. In general, the purchaser's (subscriber's) billing address will be accepted as the primary use location unless the seller of the service knows the purchaser (subscriber) is using the service in multiple locations.*

*(b) If the cable/satellite service provider knows that the purchaser (subscriber) is using the service in multiple locations inside and outside Nevada, the gross receipts are situated to Nevada based on the number of properties in Nevada where the purchaser (subscriber) receives these cable/satellite services compared to everywhere.*

*(c) If cable/satellite services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

*(d) Gross receipts from providing billing and other ancillary services for cable/satellite service providers shall be situated to Nevada based on the location of the purchaser's (cable/satellite service provider's) customers. If not known, the location(s) of the purchaser may be used.*

***(10) Call center services***

*(a) Gross receipts from providing call center services on a fixed cost basis shall be situated based on the location of the purchaser. Gross receipts from providing call center services on a variable (or per call) cost basis shall be situated to Nevada based on the location of the purchaser's customers. In determining the location of the purchaser and/or the purchaser's customers, the following, if known, apply in sequential order:*

*(i) The location (e.g. home, branch, division, or other business unit) where the purchaser and/or purchaser's customer primarily receives the benefit of the service;*

*(ii) The primary location of the management operations of the purchaser's and/or purchaser's customers business units; and*

*(iii) The purchaser's and/or purchaser's customers' billing address is acceptable if provided in good faith. To determine the purchaser's and/or purchaser's customer's billing address, a provider of call center services may rely on the area code and/or zip code of the purchaser and/or purchaser's customer.*

*(b) If call center services relate to various operations both within and within Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(11) Child care (day care or education) services***

*If child care services are performed in Nevada, the gross receipts are situated to Nevada.*

***(12) Collection Agency Services (including Repossession Services)***

*(a) If collection services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If collection services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(c) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, collection services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the client primarily receives the benefit of the collection service;*

*(ii) The primary location of the management operations of the client's business unit; and*

*(iii) The client's billing address is acceptable if provided in good faith. The billing address must be the site where the client has some actual operations, and not just a post office box.*

*(d) If collection services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(13) Computer programming services***

*(a) If computer programming services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada, regardless of where the service provider is located.*

*(b) If computer programming services are performed for a purchaser that will use the computer programming within and without Nevada, the gross receipts are situated to Nevada if either of the following apply:*

*(i) The services performed are related to a purchaser's specific operations located in Nevada; or*

*(ii) The services are performed that do not relate to a purchaser's specific operation. The services are situated to Nevada based on the purchaser's number of users in Nevada compared with the number of users everywhere.*

*(c) If computer programming services relate to various locations both within and without Nevada, the gross receipts may be situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(14) Construction contractors***

*(a) If construction contracting services are performed for a purchaser and the property being constructed is located wholly in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If construction contracting services are performed for property that will be located within and without Nevada and there is no separation of costs per location, the gross receipts are situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided. As a default, the number of properties anticipated to be built in Nevada compared to everywhere will be accepted. If the services are not for standardized buildings, square footage may be used as a method of apportionment unless it creates a distortion.*

***(15) Contract manufacturing services***

*(a) For purposes of this rule, contract manufacturing includes a person who provides manufacturing services on a piece of property that the contract manufacturer does not own. Contract manufacturing should be situated the same as the sale or delivery of tangible personal property under Section 22 of SB 483.*

*(b) If the purchaser does not provide the location outside of this state (i.e. a minimum of city and state) where the product is to be shipped, the gross receipts in this situation are situated to the location where the contract manufacturing is performed.*

**(16) Data processing services**

*(a) If data processing services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If data processing services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(c) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, data processing services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the data processing service;*

*(ii) The primary location of the management operations of the purchaser's business unit;*  
*and*

*(iii) The purchaser's (client's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(d) If data processing services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

**(17) Directors' fees**

*Fees received by a director of a corporation for the performance of his/her duties are situated to the headquarters of the corporation. Remuneration includes, but is not limited to, money, stock, fair market value of property, or fair market value of services.*

**(19) Employment services**

*Employment services are situated to Nevada if the employee is assigned to a post of duty (i.e., where employee primarily works) located in Nevada.*



**(20) Engineering services**

*(a) If engineering services are performed for a purchaser and the property is located wholly in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If engineering services are performed for property that is located within and without Nevada, the gross receipts are situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided. As a default, the number of properties located in Nevada compared to everywhere will be accepted.*

**(21) Entertainer services**

*(a) If an entertainer receives remuneration for participating at a Nevada based event, the gross receipts are situated to Nevada. Remuneration includes, but is not limited to, money, fair market value of property, or fair market value of services.*

*(b) If an entertainer receives an appearance fee for appearing at a Nevada based event, the gross receipts are situated to Nevada.*

*(c) If an entertainer is paid for endorsing a thing or a person in Nevada, the gross receipts are situated to Nevada based on the number of known Nevada events compared to all known events. If no event locations are known, the gross receipts are situated where the athlete resides. In dealing with national endorsements, in general, four and one-tenth per cent (4.1 %) will be accepted in accordance with Nevada's population.*

*(d) If the entertainer's services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

**(22) Entertainment/amusement services**

*(a) If the entertainment services being purchased are to be performed wholly in Nevada, the gross receipts are situated to Nevada, regardless of where the services are purchased.*

*(b) If the entertainment services being purchased are to be performed within and without Nevada and originate and terminate from a location in Nevada, the gross receipts are situated to Nevada regardless of where the purchaser makes the purchase of the services.*

*(c) In the case of gross receipts from the selling of admission passes that can be used at locations within and without Nevada, gross receipts are situated to Nevada if the admission is to be primarily used at locations in Nevada.*

*(d) If entertainment services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of*

*apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

**(23) Exterminating services**

*(a) If exterminating services are performed in Nevada, the gross receipts are situated to Nevada.*

*(b) If exterminating services are performed outside of Nevada, the gross receipts are situated outside of Nevada.*

*(c) If exterminating services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time of the performance of the service or within a reasonable time thereafter.*

**(24) Facilities management services (including landscaping services)**

*(a) If the facility being managed is located wholly in Nevada, the gross receipts are situated to Nevada.*

*(b) If the fee is not per location and the service is provided in Nevada and outside Nevada, the gross receipts are situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

*(c) As a default, the number of properties located in Nevada compared to everywhere will be accepted. If the services are not for standardized buildings, square footage may be used as a method of apportionment unless it creates a distortion.*

**(25) Financial planning services**

*(a) If financial planning services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If financial planning services are performed for a business that is located within and without Nevada, the gross receipts are situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter. As a default, the number of locations in Nevada compared to everywhere will be accepted.*

**(26) Funeral services**

*(a) Funeral services includes, but is not limited to, making arrangements for viewings, embalming, burying, interring, cremating, arranging transportation of the deceased, and all other services associated with providing funeral services.*

*(b) If all of the funeral services are performed in Nevada, the gross receipts are situated to Nevada.*

*(c) In general, if portions of the funeral services are performed within and without Nevada, gross receipts from the funeral services are situated to Nevada if the burial or cremation takes place in Nevada.*

**(27) Gambling services**

*Winnings received from a wager placed at a Nevada location are situated to Nevada.*

**(28) Healthcare provider services**

*If healthcare services are performed in Nevada, the gross receipts are situated to Nevada. If a healthcare service is provided partly in this state and outside this state, a reasonable allocation for the services performed in Nevada must be made.*

**(29) Independent writers/artists services**

*(a) If the writer/artist delivers the item to the purchaser in tangible or electronic format, the gross receipts are situated to Nevada if the purchaser receives the item in Nevada.*

*(b) If the writer/artist does not know the location of the purchaser receiving the item, then gross receipts are situated to Nevada if the purchaser's address to which the writer/artist sends the invoice is located in Nevada.*

*(c) If the writer's/artist's services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

**(30) Internet/web hosting services**

*(a) If Internet or web hosting services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the web host is located.*

*(b) If Internet or web hosting services are performed for a purchaser only located outside Nevada, the gross receipts are situated outside Nevada regardless of where the web host is located.*

*(c) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, Internet or web hosting services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In*

*determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the Internet or web hosting service;*

*(ii) The primary location of the management operations of the purchaser's business unit;  
and*

*(iii) The purchaser's (client's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(d) If Internet or web hosting services are performed for a purchaser located both within and without Nevada, the gross receipts are situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(31) Investigation services***

*(a) If investigation services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If investigation services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(c) If investigation services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(32) Legal services***

*(a) If legal services are performed that relate to Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) Except as provided in paragraph (a) of this rule, if legal services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(c) If legal services are performed for a purchaser with operations in both Nevada and in another state or jurisdiction, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(d) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, legal services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the legal service;*

*(ii) The primary location of the management operations of the purchaser's business unit;*

*(iii) The purchaser's (client's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(e) If legal services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(33) Linen/uniform supply/dry cleaning services***

*If linen/uniform supply/dry cleaning services are delivered to or picked up at a location in Nevada, the gross receipts are situated to Nevada. If the property is delivered to or picked up at a location outside of Nevada, the gross receipts are situated outside Nevada.*

***(34) Magazines/newspapers***

*Subscription and advertising gross receipts are to be situated to Nevada based upon the proportion of the purchaser's (publication's) circulation located in Nevada over the total of the purchaser's (publication's) circulation located everywhere.*

***(35) Management consulting services***

*(a) If management consulting services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If management consulting services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(c) At the election of the management consulting service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, such services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the*

*location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the management consulting service;*

*(ii) The primary location of the management operations of the purchaser's business unit;  
and*

*(iii) The purchaser's billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(d) If management consulting services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

**(36) Market research services**

*(a) If market research services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If market research services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(c) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, market research services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the market research service;*

*(ii) The primary location of the management operations of the purchaser's business unit;  
and*

*(iii) The purchaser's billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(d) If market research services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

**(37) *Membership fees***

*(a) If the membership fees being paid are for the right to participate in events at a specific location or specific locations only located in Nevada, the gross receipts are situated to Nevada, regardless of where the fees are paid.*

*(b) In the case of gross receipts from the selling of admission passes that can be used at locations within and without Nevada, gross receipts are situated to Nevada if the admission is to be primarily used at locations in Nevada.*

*(c) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, membership fees may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the "principal place of business" of a purchaser, the following measures, if known, shall be considered in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily uses the membership for which the fee was paid;*

*(ii) The purchaser's (client's) primary location of the management operations of the purchaser's (client's) business unit; and*

*(iii) The purchaser's (client's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(d) If the membership fees relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the fees were paid or within a reasonable time thereafter.*

**(38) *Money order/wire transfer services***

*If money order/wire transfer services are delivered to or picked up at a location in Nevada, the fee for such services are situated to Nevada, regardless of where the money order/wire transfer service originates.*

**(39) *Moving/Storage Services***

*(a) If the moving service destination is to a location in Nevada, the gross receipts are situated to Nevada. Fees for incidental storage during a moving service are not situated to Nevada if both of the following apply:*

*(i) The storage does not occur in Nevada; and*

*(ii) The storage fee is separately billed from the moving service.*

*(b) Fees for packing and/or unpacking services shall be situated based upon where such services are provided.*

*(c) Fees for storage services shall be situated to Nevada to the extent the storage took place in Nevada.*

*(d) If moving, packing or unpacking, or storage services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(40) Payroll services***

*(a) If payroll services are performed for a purchaser with its employees only located in Nevada, the gross receipts are situated to Nevada, regardless of where the services are performed.*

*(b) If payroll services are performed for a purchaser with employees within and without Nevada and the payroll services are provided for more than one state including Nevada, the gross receipts are situated to Nevada based on the purchaser's number of employees (covered by the services) located in Nevada to the number of employees everywhere.*

***(41) Promoters of arts/sports/similar event services***

*(a) If a promoter promotes a Nevada-based event, the gross receipts are situated to Nevada regardless of where the promoting services are performed.*

*(b) If a promoter promotes an event that will be held within and without Nevada, the gross receipts are situated to Nevada based on the number of known events in Nevada compared to all known events. If no event locations are known, the gross receipts are situated using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(42) Radio/television broadcasting/internet advertising services***

*Broadcasting and Internet advertising gross receipts (including receipts from commercials and pay-per-click advertisements) are to be situated to Nevada based upon the proportion of the*



*television or radio station's audience or Internet provider's subscribers located in Nevada over the total of the television or radio station's audience or Internet provider's subscribers located everywhere.*

**(43) Real estate broker services**

*If real estate sold by a real estate broker is located in Nevada, the gross receipts earned by the real estate broker are situated to Nevada, regardless of where the broker's services were performed. See Section 11(1)(d) to determine which gross receipts of a real estate broker can be excluded.*

**(44) Repair/maintenance/installation services**

*(a) If the property to be repaired, maintained, or installed is dropped off and picked up at the service provider's location in Nevada, the gross receipts are situated to Nevada.*

*(b) If the property is shipped to the service provider's location in Nevada from outside of Nevada but is then picked up at the location in Nevada, the gross receipts are situated to Nevada.*

*(c) If the property is dropped off or shipped to the service provider's location in Nevada and then shipped outside of Nevada, the gross receipts are situated outside of Nevada.*

**(45) Security services**

*(a) If security services are performed in Nevada, the gross receipts are situated to Nevada.*

*(b) If security services are performed outside of Nevada, the gross receipts are situated outside of Nevada.*

*(c) If security services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time of the performance of the service or within a reasonable time thereafter.*

**(46) Tax preparation services**

*(a) If tax preparation services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If tax preparation services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(c) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, tax preparation services may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at*

*the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the tax preparation service; the branch, division, or other unit where the purchaser (client) primarily receives the benefit of the tax preparation service;*

*(ii) The primary location of the management operations of the purchaser's business unit;  
and*

*(iii) The purchaser's (client's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(d) If tax preparation services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(47) Technical assistance services***

*(a) If technical assistance services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada regardless of where the services are performed.*

*(b) If technical assistance services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to specific operations located in Nevada.*

*(c) At the election of the service provider, and as long as it is applied in a reasonable, consistent, and uniform manner, technical assistance fees may be situated according to the purchaser's "principal place of business" or, if the purchaser is an individual not engaged in a business, at the individual's residence. The term "principal place of business" refers to the location where the business unit being provided the service primarily maintains its operations. In determining the location of the purchaser's principal place of business, the following, if known, apply in sequential order:*

*(i) The branch, division, or other unit where the purchaser (client) primarily receives the benefit of the technical assistance service;*

*(ii) The primary location of the management operations of the purchaser's business unit;  
and*

*(iii) The purchaser's (client's) billing address is acceptable if provided in good faith. The billing address must be the site where the purchaser has some actual operations, and not just a post office box.*

*(d) If technical assistance services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time the service was provided or within a reasonable time thereafter.*

***(48) Telecommunications services (including ancillary telecommunications services)***

*(a) Except as provided in in this rule gross receipts from the sale of telecommunications service or mobile telecommunications service shall be situated to Nevada if the customer's place of primary use of the service is in this state. In general, the customer's "place of primary use" means the street address representing where the customer's use of the telecommunications service primarily occurs, which must be the residential street address or the primary business street address of the customer. In the case of mobile telecommunications service, such address is the place of primary use only if it is within the licensed service area of the customer's home service provider.*

*(b) Gross receipts from the sale of telecommunications service sold on an individual call-by-call basis shall be situated to Nevada if either of the following applies:*

*(i) The call both originates and terminates in this state;*

*(ii) The call either originates or terminates in this state and the service address also is located in this state.*

*(c) Gross receipts from the sale of post-paid telecommunications service shall be situated to Nevada if the origination point of the telecommunication signal, as first identified by the service provider's telecommunication system, or as identified by information received by the seller from its service provider where the system used to transport such signals is not that of the seller, is located in this state.*

*(d) Gross receipts from the sale of prepaid telecommunications service or prepaid mobile telecommunications service shall be situated to Nevada if the purchaser obtains the prepaid card or similar means of conveyance at a location in Nevada. Gross receipts from recharging a prepaid telecommunications service or mobile telecommunications service shall be situated to Nevada if the purchaser's billing information indicates a Nevada location.*

*(e) Gross receipts from the sale of private communication services shall be situated to Nevada as follows:*

*(i) The gross receipts from the sale of each channel termination point within this state;*

*(ii) The gross receipts from the sale of the total channel mileage between each termination point within this state;*

*(iii) The gross receipts from the sale of service segments for a channel between two customer channel termination points, one of which is located in this state and the other outside this state, and which segments are separately charged, shall be situated fifty per cent to Nevada and fifty per cent to the other state or jurisdiction in which the customer channel termination points are located; or*

*(iv) The gross receipts from the sale of service for segments of a channel located in this state and in more than one other states or equivalent jurisdictions, and which segments are not separately billed, shall be situated to Nevada based on the percentage determined by dividing the number of customer channel termination points in the state or equivalent jurisdiction by the total number of customer channel termination points.*

*(f) Gross receipts from the sale of billing services and ancillary services for telecommunications service shall be situated to Nevada based on the location of the purchaser's customers. If not known, the location(s) of the purchaser may be used.*

*(g) Gross receipts from the sale of access fees, such as the carrier access charge paid by an interexchange carrier to connect to a local exchange network in Nevada, shall be situated to Nevada as follows:*

*(i) Gross receipts from access fees attributable to intrastate telecommunications service that both originates and terminates in Nevada are situated to Nevada.*

*(ii) Gross receipts from access fees attributable to interstate telecommunications service are sourced fifty per cent to Nevada if the interstate call either originates or terminates in Nevada.*

*(iii) Gross receipts from interstate end user access line charges, such as the surcharge approved by the federal communications commission and levied pursuant to the Code of Federal Regulations, Title 47, Part 69, shall also be sourced to Nevada if the customer's service address is in Nevada.*

***(49) Testing laboratories***

*(a) If testing services are performed in Nevada, the gross receipts are situated to Nevada.*

*(b) If testing services are performed outside of Nevada, the gross receipts are situated outside of Nevada.*

*(c) If testing services relate to various locations both within and without Nevada, the gross receipts may be situated to Nevada using any reasonable, consistent, and uniform method of apportionment that is supported by the service provider's business records as they existed at the time of the performance of the service or within a reasonable time thereafter.*

**(50) Towing services**

*If the towing services originate from a location in Nevada, the gross receipts are situated to Nevada if the destination is also in Nevada.*

**(51) Transportation services**

*If transportation services originate from a location in Nevada, the gross receipts are situated to Nevada if the destination is also in Nevada as documented by the bill of lading.*

**(52) Travel arrangement services**

*(a) If travel arrangement services are performed for a purchaser only located in Nevada, the gross receipts are situated to Nevada, regardless of where the services are performed or the location of the travel destination.*

*(b) If travel arrangement services are performed for a purchaser with operations within and without Nevada, the gross receipts are situated to Nevada if the services performed are related to a specific employee whose post of duty is in Nevada.*

**(53) Veterinarian services**

*If veterinarian services are performed in Nevada, the gross receipts are situated to Nevada.*

**(54) Waste management services**

*If waste management services are performed in Nevada, the gross receipts are situated to Nevada.*