

Nevada Department of Taxation Regulatory Workshop **For LCB File No. R056-18**

NEVADA LEGISLATIVE BUILDING
401 S. Carson Street, Room 2135
Carson City, Nevada

VIDEO CONFERENCE

Legislative Counsel Bureau
Grant Sawyer State Office Building 555
E Washington Avenue, Room 4401
Las Vegas, Nevada

February 24, 2020
10:30 A.M

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Department of Taxation.
Items may be pulled or removed from the agenda at any time.

- I. Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- II. The Department will hold a workshop to solicit comments from interested persons on the following general topics: When food is deemed to be sold with eating utensils provided by the seller and whether the seller is to directly give or hand a utensil to the purchaser or make utensils available to the purchaser at a kiosk or common area; a determination which is made based on the percentages of food sold by the seller that is prepared food. Section 1 also establishes the method for calculating the percentage of prepared food sold by the seller and requires a seller who sells or intends to sell prepared food from multiple establishments to calculate the percentage of prepared food for every such establishment and use the average of those calculations as the percentage of prepared food that the seller has sold or will sell. Section 2 excludes certain items containing four or more servings per container from the definition of “prepared food intended for immediate consumption”.
- III. **Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- IV. Adjourn

**This item is to receive public comment on any issue and any discussion of those issues; provided that comment will be limited to areas relevant to and within the authority of the Nevada Department of Taxation. No action will be taken on any items raised in the public comment period. Public Comment may not be limited based on viewpoint.

Please contact George Hritz 775-684-2059 or ghritz@tax.state.nv.us for any support materials. The support materials will be made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meeting located at the Nevada Legislative Building, 401 S.

Carson Street, Room 2135 Carson City, NV and the Legislative Counsel Bureau Grant Sawyer State Office Building, 555 E. Washington Avenue, Room 4401 Las Vegas, NV.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call 775-684-2030 prior to the meeting.

Notice of this meeting has been posted at the Department of Taxation 1550 College Parkway, Carson City, NV.

Notice has been EMAILED for posting at the following locations: Department of Taxation - 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada; Department of Taxation - 555 E. Washington Avenue, Grant Sawyer Office Building, Las Vegas, Nevada; Department of Taxation – 2550 Paseo Verde Parkway, Suite 180, Henderson; The Legislative Building, Capitol Complex, Carson City, Nevada; and the Nevada State Library, 100 Stewart Street, Carson City, Nevada, County Public Library's, Interested Parties email list maintained by the Department. The agenda will be posted to the Nevada Public Notice Website: <https://notice.nv.gov/>. Department of Taxation website at <https://tax.nv.gov/> and on the Legislative website at <https://www.leg.state.nv.us/>