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# NEVADA DEPARTMENT OF TAXATION

<http://tax.nv.gov>



## **Tax Bulletin SUT 13-0003** **Issue Date: December 9, 2013** **Direct Pay and Resale of Direct Mail**

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### **Introduction**

This bulletin provides information for sellers and purchasers of advertising and direct mail as defined in NRS 360B.281(6).

### **Statutes and/or Regulations referenced**

NRS 360B.281, NRS 372.105, 372.170, and NRS 372.175

### **Sellers of direct mail advertising or promotional materials who take a resale certificate or a direct pay permit.**

The sale of direct mail advertising or promotional materials is taxable and the seller must collect and remit sales tax unless the seller has accepted a certificate of exemption claiming direct mail. The certification by the purchaser may include, but is not limited to, use of a direct pay permit or a resale certificate by the purchaser. 372.105, NRS 372.170 and NRS 360B.281. If the seller takes the direct pay permit in good faith or a resale certificate is given by the purchaser to the seller, the seller is relieved of any obligation to collect and remit sales tax. NRS 372.170, NRS 372.175 and NRS 360B.281.