



STATE OF NEVADA
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FOR IMMEDIATE RELEASE

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Patricia Olmstead

Public Information Officer

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Diaper Exemption

NRS 372.283 will be amended effective January 1, 2025, to exempt the sale of diapers from sales and use tax in Nevada. The exemption for diapers as discussed in Senate Bill 428 (SB428) of the 82nd session of Nevada Legislature was approved in the general election on November 5, 2024, and will become law effective on January 1, 2025. This exemption will apply to the sales of child and adult diapers as defined in SB428. The Department will provide additional information after the law becomes effective.

<https://www.leg.state.nv.us/nrs/nrs-372.html#NRS372Sec283>

About the Nevada Department of Taxation

Provide fair, efficient and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations and policies.