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BILL EXPLANATION

**SENATE BILL NO. 353
Assembly Committee on Taxation
Hearing Date: April 15, 2003**

Summary: Clarifies requirements for determining whether charitable organization qualifies for exemption from taxes on retail sales. If approved, Section 3 makes the act effective on July 1, 2003.

Section 1: Clarifies that an organization is exempt from the payment of the Sales and Use Tax imposed pursuant to chapter 372 of NRS if the sole or primary purpose of the organization is to operate a public hospital, private hospital or other medical facility licensed pursuant to chapter 449 or 450 of NRS and it complies with all other requirements for being considered an organization created for charitable purposes.

Section 2: Clarifies that an organization is exempt from the payment of the Local School Support Tax imposed pursuant to chapter 374 of NRS and, by reference, all other local sales taxes if the sole or primary purpose of the organization is to deliver health care through a public hospital, private hospital or other medical facility licensed pursuant to chapter 449 or 450 of NRS and it complies with all other requirements for being considered an organization created for charitable purposes.

ASSEMBLY COMMITTEE ON TAXATION
DATE: 4/15/03 ROOM: 3148 EXHIBIT H
SUBMITTED BY: TED ZURN