

MEDICAL PATIENT TAX RELIEF ACT

EXPLANATION – Matter in *bolded italics* is new.

The People of the State of Nevada do enact as follows:

Section 1. Article 10 of the Nevada Constitution is hereby amended by adding thereto a new section to be designated as Section 7, to read as follows:

Section 7. The legislature shall provide by law for the exemption of durable medical equipment, oxygen delivery equipment and mobility enhancing equipment prescribed for human use by a licensed provider of health care acting within his or her scope of practice from any tax upon the sale, storage, use or consumption of tangible personal property.

DESCRIPTION OF EFFECT

Nevada imposes a sales and use tax on the sale, storage, use or consumption of tangible personal property. Nevada currently exempts medicine and prosthetic devices from the sales and use tax, but does not exempt other types of medical equipment. If enacted, this measure will add a new section to the Nevada Constitution to provide that durable medical equipment, oxygen delivery equipment and mobility enhancing equipment shall be exempt from the sales and use tax when such equipment is prescribed for human use by a licensed provider of health care. Durable medical equipment and oxygen delivery equipment includes items such as oxygen tanks and concentrators, ventilators, CPAP machines, nebulizers, drug infusion devices, feeding pumps, infant apnea monitors, hospital beds and bath and shower aids. Mobility enhancing equipment includes items such as wheelchairs, walkers, canes and crutches. According to government estimates in 2015, this exemption will have a nominal impact on tax revenues. To become effective this measure must be approved by a majority of voters in two general elections.

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AFFIDAVIT OF CIRCULATOR

(TO BE SIGNED BY CIRCULATOR)

STATE OF NEVADA)
)
 COUNTY OF _____)

I, _____, (print name), being first duly sworn under penalty of perjury, depose and say: (1) that I reside at _____ (print street, city and state); (2) that I am 18 years of age or older; (3) that I personally circulated this document; (4) that all signatures were affixed in my presence; (5) that the number of signatures affixed thereon is _____; and (6) that each person who signed had an opportunity before signing to read the full text of the act or resolution on which the initiative or referendum is demanded.

 Signature of Circulator

Subscribed and sworn to or affirmed before me this
 _____ day of _____, _____, by _____.

 Notary Public or person authorized to administer oath