

MEDICAL PATIENT TAX RELIEF ACT

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted-material~~ is material to be omitted.

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:

Sec. 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.*