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**NEWS RELEASE**

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**TAXATION REVENUE STATISTICS – DECEMBER 2016**

**Taxable Sales Summary – December 2016**

Statewide taxable sales for December 2016 totaled \$5,442,568,460, a 6.2 percent increase over December 2015. The largest increases were realized by Data Processing, Hosting, and Related Services, up 411.0 percent; Motor Vehicle and Parts Dealers, up 11.6 percent; Merchant Wholesalers, Durable Goods, up 15.7 percent; Food Services and Drinking Places, up 5.1 percent; and Building Material and Garden Equipment and Supplies, up 20.1 percent. The following major sales indicators represent changes in Nevada’s economic activity for December 2016 compared to December 2015:

			%
Statewide Taxable Sales	Up	▲	6.2
Clark County Taxable Sales	Up	▲	1.9
Washoe County Taxable Sales	Up	▲	19.2
Construction Industry Classification	Down	▼	16.6
Merchant Wholesalers – Durable Goods	Up	▲	15.7
Motor Vehicle and Parts Dealers	Up	▲	11.6
General Merchandise Stores	Up	▲	2.9
Clothing and Accessories Stores	Down	▼	1.6
Food and Beverage Stores	Up	▲	1.1
Furniture and Home Furnishings	Up	▲	11.5
Accommodations	Up	▲	32.1
Food Services and Drinking Places	Up	▲	5.1

11 of Nevada’s 17 counties recorded an increase; Churchill, Elko, Esmeralda, Humboldt, Lincoln, and Mineral recorded a decrease.

## **Revenue Collections from Sales and Use Taxes – December 2016**

Gross revenue collections from Sales and Use Taxes amounted to \$418,373,941 for December 2016, a 5.19 percent increase compared to December 2015. The General Fund portion of Sales and Use Taxes collected amounted to \$108,114,473, a 7.53 percent increase compared to December 2015.

Compared to the December 2016 Economic Forum projections, and based on Department analysis, the General Fund portion of the Sales and Use Taxes is approximately 0.30 percent, or \$1.7 million, below the Economic Forum forecast for Fiscal Year 2017 through the December period.

## **Modified Business Tax – December 2016**

The Department reports \$145,817,024 was collected for the quarter ending December 2016 for Modified Business Tax from General Businesses, Financial Institutions, and Mining. The December collections represent a 0.98 percent increase compared to the same quarter the prior year.

Businesses reported \$12.1 billion in gross wages and took \$869.9 million in allowable health care deductions for the first quarter, which represent 7.19 percent of gross wages. Compared to December 2015, gross wages increased from \$11.4 billion, which represents a 5.71 percent growth rate, or \$652.8 million in additional wages paid.

The Economic Forum's December 2016 forecast for this tax is approximately \$597.4 million for Fiscal Year 2017. The tax revenue through the second quarter of Fiscal Year 2017 is down by 7.27 percent, or approximately \$21.5 million below forecast.

## **Excise Tax Revenue Collections – December 2016**

The Department reports collections for Excise Taxes of \$159,729,024 for the month of December 2016, and second quarter for taxes collected quarterly, an increase of 11.78 percent compared to the same month/quarter the prior year.

Compared to the Economic Forum's December 2016 projections, through the December period of Fiscal Year 2017, the Cigarette Tax is up 3.07 percent, or \$2.6 million above projections and the Other Tobacco Products Tax is up 9.27 percent, or \$624,965 thousand above projections. The Liquor tax is down 0.16 percent or \$35,152 below projections. The Live Entertainment Tax is up \$4.21 million, or 48.47 percent above projections. The Transportation Connection Tax is up \$441,539, or 4.20 percent relative to the projection for the General Fund portion of the tax.

Second quarter filings for the Insurance Premium Tax were 1.83 percent above projections; the Short Term Car Lease Tax, 1.35 percent above; and the Real Property Transfer Tax, 1.24 percent above.