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**MODIFIED BUSINESS TAX REFUND NOTICE**

Dear Taxpayer,

During the 2019 Legislative Session Senate Bill 551 was passed, which repealed the biennial Modified Business Tax rate adjustment. On May 13, 2021, the Nevada Supreme Court upheld a decision that Senate Bill 551 was unconstitutional and ordered the Department of Taxation to refund any overpayment of the Modified Business Tax plus interest. The Department is developing a plan to reduce the Modified Business Tax rate for quarters ending September 31, 2019 through March 31, 2021, for General Businesses, Financial Institutions and Mining, and will soon announce when the refunds will be issued.

Nevada law requires the Department to verify that a credit is valid before the amount can be refunded, therefore, a taxpayer's account must be in full compliance before any refund can be issued. In developing the refund plan the Department has identified taxpayers who have delinquent returns, invalid addresses and/or existing debt on their account.

To refund the amount without delay, the Department is seeking the taxpayer's assistance to bring their account into compliance by taking the following action(s).

Taxpayers who have any delinquent tax returns, including sales/use tax, modified business tax, commerce tax or excise tax are encouraged to file the return(s) by U.S. Mail or use Nevada Online Tax at [https://tax.nv.gov/OnLineServices/Online\\_Services](https://tax.nv.gov/OnLineServices/Online_Services). All delinquent tax returns must be filed before the refund amount can be issued.

Refunds cannot be mailed to an invalid mailing address. Taxpayers may update their address using Nevada Online Tax or by contacting the Department's Call Center at 1-(866)-962-3707.

In accordance with current Nevada law, if a taxpayer has any debt on their account the credit must be first used to satisfy the debt before the amount can be refunded.

To assist taxpayers with questions regarding their account, the Department's Call Center hours have been expanded to include Saturday and Sunday, from 8:00 a.m. to 5:00 p.m. PST, from June 12, 2021 through June 20, 2021.

The refund plan and timeline will be posted to the Department's website as soon as it becomes available. Please visit the website at <https://tax.nv.gov> for future updates.

Sincerely,

Nevada Department of Taxation