

ISSUE NO. 191 | APRIL 2022

# NEVADA TAX NOTES

The Official Newsletter of the Department of Taxation

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Office changes happened at the close of 2021 and early 2022. Our Henderson office permanently closed and our Las Vegas office relocated. Appointments are highly encouraged for our new Vegas office, which opened on January 3, 2022. The new address is below. If you would like to schedule an appointment, follow [this link](#).

700 E. Warm Springs Rd.  
2nd Floor  
Las Vegas, NV 89119

## Notice to Taxpayers

Effective November 8, 2021, the lockbox address for mailing all Sales and Use Tax, Consumer Use Tax, and Modified Business Tax returns/payments changed from San Francisco to Los Angeles. Please use the address shown below.

Businesses should file the most recently updated tax return forms. Filing online is the best option to ensure the most up to date tax rates are being utilized while saving time and money.

**Nevada Department of Taxation**  
**PO BOX 51107**  
**Los Angeles, CA 90051-5407**

If you have questions or require further information, please contact our Call Center at 866-962-3707.

### Carson City

1550 College Parkway  
Carson City, Nevada 89706  
Phone: (775)684-2000  
Fax: (775)684-2020

### Reno

4600 Kietzke Lane Bldg L, Ste. 235  
Reno, Nevada 89502  
Phone: (775)687-9999  
Fax: (775)688-1303

### Las Vegas

700 E. Warm Springs Road  
2nd Floor  
Las Vegas, Nevada 89119

### Call Center

(866)962-3707  
Monday - Friday  
6:30AM - 5:30PM

## Liquor License Renewals

The time is approaching for ALL State of Nevada Liquor Licenses to be renewed. Mid-May, 2022 renewals will be mailed out. If your mailing address has been changed, now is the time to advise the Department of Taxation. **Pursuant to Nevada Revised Statute 369.310 all license fees are due and payable on July 1 of each year.** If not paid by July 15 of each year the Department may cancel the license. Between July 15 and July 31 of each year, the fee may be paid with a penalty of 5 percent added to such fee. If the fee and penalty are not paid by July 31 of each year, the license shall be cancelled automatically. If any license is issued at any time during the year other than by July 15, the fee shall be for that proportionate part of the year that the license will be in effect, which in any event shall be for not less than one quarter of a year. No license shall be dated other than on the 1st day of the month in which it is granted.

## Charcoal, Briquettes, and Propane

Charcoal, briquettes, firewood, wood chips or pellets, and propane purchased to cook food are subject to Sales and/or Use Tax. Propane that is purchased for other reasons may be exempt from sales tax or subject to other excise taxes. For further questions, please contact the Department. Please see NRS 372.085 or NRS 372.105 for more information.

## Language Access Survey

In order to help us better serve all of our Nevada taxpayers, please take our brief Language Access Survey. The survey can be found [here](#).

## Closing Your Account

To close all Nevada business locations with Sales Tax, Use Tax, and/or Commerce Tax accounts under a single Nevada Taxpayer ID (TID), please use the Close Out Form. This form includes the required information with instructions to cancel your account and refund any security deposit or credits to which you may be entitled. For any other account updates including location changes, contact the Call Center: 1-866-962-3707. Note: This form does not close or cancel any other state or local registrations. For Modified Business Tax, you should also contact the Department of Employment, Training, and Rehabilitation's Employment Security Division at (775) 684-6300. To close your account please use this [form](#).

## Event and Party Planners



Wedding and event season is upon us and event planners often contract with local vendors to supply the catering, entertainment, party rentals, etc. As planners transact business that includes both taxable tangible property and services, they must be careful to correctly charge and remit sales tax.

Itemized invoices enable planners to charge sales tax only on the charges for taxable property and those services necessary, including services that must take place for the transaction to occur, such as wait staff

fees, bartender fees, or carving fees.

Services or fees that are not considered a part of the taxable event are not subject to sales tax, as long as the charges for these services are separately stated. These services may include security or officiant fees, music or entertainment, mandatory service charges.

Itemized invoices are preferred, and planners who do not itemize their customer invoices must charge sales tax on the entire charge to their clients.