

COMPONENTS OF SALES AND USE TAX RATES

Components of 6.85% Minimum Statewide Tax Rate:

RATE	NRS PROVISION	DESCRIPTION	DISTRIBUTION
2.00	372	Sales Tax	To the State General Fund.
			<u>In-State Business Returns:</u> Tax is distributed to the school district in which the business is located.
			<u>Out-of-State Business Returns:</u> Tax is distributed to the State Distributive Schools Fund.
2.60	374	Local School Support Tax	
			<u>In-State Business Returns:</u> Tax is distributed to the county where the sale was made.
			<u>Out-of-State Business Returns:</u> Tax is distributed to counties and cities based on a population formula.
0.50	377	Basic City-County Relief Tax	
1.75	377	Supplemental City-County Relief Tax	Tax is distributed to all qualifying local governments according to statutory formula.

Local Sales and Use Tax Rates as of 01/01/2020:

COUNTY	RATE	COUNTY	RATE	PROVISION	USE OF PROCEEDS	DATE IMPOSED
		Carson City	0.250	377A	Public Roads	1/1/1987
		Carson City	0.250	By Ordinance	Open Space	7/1/1997
		Carson City	0.125	377B	V&T Railroad Bonds	4/1/2006
7.600		Carson City	0.125	377B	Infrastructure	10/1/2014
		Churchill	0.250	377A	Public Roads	11/1/1986
		Churchill	0.250	377.057	Local Government Tax Act	10/1/1991
7.600		Churchill	0.250	377B	Infrastructure	10/1/2005
		Clark	0.250	543	Flood Control	3/1/1987
		Clark	0.250	377A	Regional Transportation	7/1/1991
		Clark	0.250	377B	Southern NV Water Authority	4/1/1999
		Clark	0.250	377A	Regional Transportation ¼% increase	10/1/2003
		Clark	0.300	AB418	Police Support	1/1/2016
		Clark	0.100	AB1	Police Officers	4/1/2017
8.375		Clark	0.125	AB309	State Education Fund	1/1/2020
7.100		Douglas	0.250	AB174	Miscellaneous Facilities & Services	7/1/1999
7.100		Elko	0.250	377B	Infrastructure	7/1/2016
7.100		Lander	0.250	377B	Water Treatment	4/1/2004
7.100		Lincoln	0.250	377B	School / Public Utilities	1/1/2001
7.100		Lyon	0.250	377B	Infrastructure/Public Safety	10/1/2008
		Nye	0.250	377A	Public Roads	5/1/1986
7.600		Nye	0.500	AB461	Public Safety	4/1/2014
7.100		Pershing	0.250	377B	Infrastructure/Public Safety	10/1/2008
		Storey	0.250	377A	Tourism	8/1/1985
		Storey	0.250	477	V & T Railroad Commission	1/1/1996
7.600		Storey	0.250	377B	School / Public Utilities	1/1/2001
		Washoe	0.125	377A	Regional Transportation	11/1/1982
		Washoe	0.250	377.057	Local Government Tax Act	10/1/1991
		Washoe	0.125	377B	Flood/Public Safety	4/1/1999
		Washoe	0.125	506	Railroad Grade Project	4/1/1999
		Washoe	0.250	377A	Regional Transportation ¼% increase	7/1/2003
8.265		Washoe	0.540	WC1	School Facilities	4/1/2017
		White Pine	0.250	377A	Public Roads	11/1/1986
		White Pine	0.125	374A	School Capital Improvement	4/1/2000
		White Pine	0.250	377B	Infrastructure/Public Safety	10/1/2007
7.725		White Pine	0.250	377A	Swimming Pool Maintenance	7/1/2012

Minimum statewide rate applies to all other counties not listed.