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Monthly Stats Report –February 26, 2024

TAXATION REVENUE STATISTICS – December 2023

Taxable Sales by County

The Nevada Department of Taxation released statewide taxable sales for December 2023, which total \$8,415,379,838. Ten of the State's 17 counties recorded increases from the prior December.

County	Taxable Sales	% Change (year-over-year)	County	Taxable Sales	% Change (year-over-year)
Clark	\$ 6,208,472,759	▲ 1.0	Churchill	\$ 44,554,144	▲ 5.5
Washoe	\$ 1,220,336,520	▲ 6.0	Eureka	\$ 41,931,440	▼ 21.5
Elko	\$ 169,982,029	▼ 1.8	Lander	\$ 38,115,060	▲ 69.8
Carson	\$ 155,935,417	▲ 10.2	White Pine	\$ 32,857,295	▼ 11.2
Storey	\$ 135,260,406	▲ 23.9	Pershing	\$ 20,883,025	▼ 4.8
Douglas	\$ 107,715,357	▲ 3.9	Lincoln	\$ 5,251,207	▲ 25.7
Lyon	\$ 83,951,915	▲ 1.7	Mineral	\$ 4,362,438	▼ 9.6
Nye	\$ 83,259,492	▼ 2.0	Esmeralda	\$ 2,327,750	▼ 16.0
Humboldt	\$ 60,183,584	▲ 1.9			
Statewide				\$ 8,415,379,838	▲ 2.1

Taxable Sales by Industry Sector

Six of the state's largest industries (by taxable sales volume) saw over-the-year gains in December. Of these sectors, Motor Vehicle/Parts Dealers and Food Services/Drinking Places saw the largest relative gains from December 2022.

Industry Sector	Taxable Sales	% Change (year-over-year)
Food Services and Drinking Places	\$ 1,303,952,160	▲ 8.9
Motor Vehicle and Parts Dealers	\$ 881,635,845	▲ 22.0
General Merchandise Stores	\$ 711,467,859	▼ 1.9
Nonstore Retailers	\$ 701,197,439	▲ 7.2
Clothing and Clothing Accessories Stores	\$ 610,531,899	▼ 0.7
Merchant Wholesalers, Durable Goods	\$ 595,689,286	▲ 1.3
Building Material and Garden Equipment and Supplies	\$ 311,144,511	▼ 1.0
Food and Beverage Stores	\$ 259,760,210	▼ 3.7
Professional, Scientific, and Technical Services	\$ 245,561,252	▲ 3.5
Miscellaneous Store Retailers	\$ 225,737,660	▲ 2.2

Monthly Sales Tax Revenue Collections – December 2023

Total Sales Tax Collections:*	\$677,551,411
Percentage increase/decline:	2.3% increase from December 2022
Deposited to General Fund:**	\$173,674,059
Percentage increase/decline:	3.1% increase from December 2022

* This includes revenue from the state two percent Sales Tax rate, the Local School Support Tax, the Basic City-County Relief Tax, the Supplemental City-County Relief Tax, and all local county option taxes.

** Includes commissions which are a portion of Local School Support Tax, Basic City-County Relief Tax, Supplemental City-County Relief Tax and local option taxes that vary by county.

Monthly Excise Tax Revenue Collections – December 2023

Monthly excise tax collections totaled \$47,174,378 in December. The table below shows the monthly collections for December 2023, as well as the total fiscal year-to-date percentage change.

Excise Tax	Monthly Revenue	% Change (fiscal year-to-date)
Cigarette Tax	\$ 13,897,170	▼ 5.0
Live Entertainment Tax	\$ 12,290,014	▲ 55.2
Liquor Tax	\$ 6,021,721	▲ 3.5
Retail Cannabis Tax	\$ 5,386,686	▼ 8.4
Transportation Connection Tax	\$ 3,607,927	▲ 10.3
Wholesale Cannabis Tax	\$ 3,221,526	▼ 16.5
Other Tobacco Tax	\$ 2,548,969	▼ 4.5
Tire Tax	\$ 200,366	▼ 1.6

Quarterly Tax Revenue Collections – Second Quarter, Fiscal Year 2024

Quarterly tax collections, including the Modified Business Tax, totaled \$389,627,406 in the second quarter of Fiscal Year 2024. The table below shows the quarterly collections for December 2023, as well as the fiscal year-to-date percentage change.

Tax Type	Quarterly Revenue	% Change (fiscal year-to-date)
Modified Business Tax	\$ 195,978,439	▼ 11.8
Insurance Premium Tax	\$ 147,854,580	▲ 13.3
Real Property Transfer Tax	\$ 24,445,983	▼ 11.6
Short Term Car Lease	\$ 20,802,317	▼ 3.3
Bank Branch Excise Tax	\$ 546,087	▼ 2.7

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