



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>

Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

Monthly Stats Report –November 30, 2023

TAXATION REVENUE STATISTICS – September 2023

Taxable Sales by County

The Nevada Department of Taxation released statewide taxable sales for September 2023, which total \$7,547,546,416. Eight of the State's 17 counties recorded increases from the prior September.

| County | Taxable Sales | % Change (year-over-year) | County | Taxable Sales | % Change (year-over-year) |
|------------------|------------------|------------------------------|------------|-------------------------|------------------------------|
| Clark | \$ 5,503,752,437 | ▼ 0.0 | Eureka | \$ 51,161,747 | ▲ 45.8 |
| Washoe | \$ 1,077,343,781 | ▼ 0.8 | White Pine | \$ 48,333,963 | ▲ 40.4 |
| Elko | \$ 163,752,920 | ▼ 5.7 | Lander | \$ 38,131,682 | ▲ 45.8 |
| Carson | \$ 149,609,689 | ▲ 3.8 | Churchill | \$ 35,263,052 | ▼ 6.9 |
| Douglas | \$ 111,809,469 | ▲ 8.3 | Pershing | \$ 16,430,948 | ▼ 13.0 |
| Storey | \$ 105,386,534 | ▲ 70.0 | Mineral | \$ 4,761,700 | ▼ 33.6 |
| Nye | \$ 81,817,327 | ▼ 2.1 | Lincoln | \$ 4,707,271 | ▲ 7.8 |
| Lyon | \$ 77,733,939 | ▼ 2.2 | Esmeralda | \$ 4,010,324 | ▼ 2.4 |
| Humboldt | \$ 73,539,633 | ▲ 12.3 | | | |
| Statewide | | | | \$ 7,547,546,416 | ▲ 1.0 |

Taxable Sales by Industry Sector

Seven of the state's largest industries (by taxable sales volume) saw over-the-year gains in September. Of these sectors, Professional/Scientific/Technical Services saw the largest relative gains from September 2022.

| Industry Sector | Taxable Sales | % Change (year-over-year) |
|---|------------------|------------------------------|
| Food Services and Drinking Places | \$ 1,291,839,803 | ▲ 0.9 |
| Motor Vehicle and Parts Dealers | \$ 810,074,015 | ▼ 4.0 |
| Merchant Wholesalers, Durable Goods | \$ 639,637,502 | ▲ 0.6 |
| General Merchandise Stores | \$ 499,773,846 | ▲ 1.1 |
| Nonstore Retailers | \$ 484,696,439 | ▲ 7.3 |
| Clothing and Clothing Accessories Stores | \$ 410,232,118 | ▼ 3.5 |
| Building Material and Garden Equipment and Supplies | \$ 355,893,868 | ▼ 2.4 |
| Professional, Scientific, and Technical Services | \$ 233,633,611 | ▲ 61.0 |
| Miscellaneous Store Retailers | \$ 215,987,003 | ▲ 2.2 |
| Rental and Leasing Services | \$ 204,176,731 | ▲ 1.5 |

Monthly Sales Tax Revenue Collections – September 2023

| | |
|-------------------------------|-----------------------------------|
| Total Sales Tax Collections:* | \$609,393,480 |
| Percentage increase/decline: | 4.2% increase from September 2022 |
| Deposited to General Fund:** | \$155,493,964 |
| Percentage increase/decline: | 4.9% increase from September 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 – September 2023

Monthly excise tax collections totaled \$47,488,513 in September. The table below shows the monthly collections for September 2023, as well as the total fiscal year-to-date percentage change.

| Excise Tax | Monthly Revenue | % Change (fiscal year-to-date) |
|-------------------------------|-----------------|-----------------------------------|
| Cigarette Tax | \$ 11,590,401 | ▼ 4.7 |
| Retail Cannabis Tax | \$ 6,175,564 | ▼ 0.2 |
| Wholesale Cannabis Tax | \$ 3,663,097 | ▼ 13.6 |
| Liquor Tax | \$ 4,008,226 | ▲ 6.0 |
| Other Tobacco Products Tax | \$ 2,624,575 | ▼ 6.6 |
| Live Entertainment Tax | \$ 15,515,401 | ▲ 53.2 |
| Transportation Connection Tax | \$ 3,695,944 | ▲ 3.0 |
| Tire Tax | \$ 215,304 | ▲ 0.2 |

Quarterly Tax Revenue Collections – First Quarter, Fiscal Year 2024

Quarterly tax collections, including the Modified Business Tax, totaled \$352,859,860 in the first quarter of Fiscal Year 2024. The table below shows the quarterly collections for September 2023, as well as the fiscal year-to-date percentage change.

| Tax Type | Quarterly Revenue | % Change (fiscal year-to-date) |
|----------------------------|-------------------|-----------------------------------|
| Modified Business Tax | \$ 156,451,059 | ▲ 2.1 |
| Insurance Premium Tax | \$ 140,826,317 | ▲ 18.0 |
| Real Property Transfer Tax | \$ 28,420,652 | ▼ 15.1 |
| Short Term Car Lease | \$ 26,612,139 | ▲ 3.7 |
| Bank Branch Excise Tax | \$ 549,692 | ▼ 2.9 |

Media Contact: Patricia Olmstead (775) 431-0702 taxpio@tax.state.nv.us