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Nevada National Guard Sales Tax Exemption

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Effective July 1, 2021, the 2021 Legislative Session (Senate Bill 440) amended NRS 372.7821 and related statutes to provide an exemption from Nevada sales tax on sales of tangible personal property to certain Nevada National Guard members and their qualifying dependents living at the same physical address in Nevada.

The exemption applies to:

1. A member of the Nevada National Guard who has been called into active duty for a period of more than 30 days, as defined in 10 U.S.C. § 101(d)(2), outside of the United States.
2. A relative of a member of the Nevada National Guard eligible for the exemption pursuant to subsection 1 who:
 - (a) Resides in the same home or dwelling in this State as the member; and
 - (b) Is related by blood, adoption, or marriage within the first degree of consanguinity or affinity to the member,
3. A relative of a deceased member of the Nevada National Guard who was killed while performing his/her duties as a member of the Nevada National Guard during a period when the member was called into active duty as defined in 10 U.S.C. §101(d)(1). To be eligible under this subsection, the relative must be a person who:
 - (a) Resided in the same house or dwelling in this state as the deceased member; and
 - (b) Was related by blood, adoption, or marriage within the first degree of consanguinity or affinity to the deceased member

Those who wish to apply must do so through their Commanding Officer.

Vendors selling tangible personal property to eligible members and their qualifying dependents are authorized to sell to them tax exempt. For audit purposes, the vendor should retain a copy of the individual's letter of exemption to document the transaction as tax exempt.

This exemption only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the exemption letter should contact the Department of Taxation.