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Nevada National Guard– Nevada Day Holiday Sales Tax Exemption

September 9, 2021

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 period of tax exemption is on the day Nevada Day is observed and the Saturday and Sunday immediately following.**

The exemption applies to:

1. A member of the Nevada National Guard who is on active status, as defined in 10 U.S.C. § 101(d)(4), and who is a resident of this State, if the sale occurs on the date on which Nevada Day is observed pursuant to NRS 236.015 or the Saturday or Sunday immediately following that day.
2. A relative of a member of the Nevada National Guard eligible for the exemption pursuant to subsection 4 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,

Those who wish to apply must do so through their Commanding Officer no later than 30 days before the date in which Nevada Day is observed. If eligible, the Department shall issue a letter of exemption.

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.