CONTRACT REFUNDS

On September 3rd, 2019, the Clark County Commission passed a sales tax increase tied to improving education. Effective January 1, 2020 the Clark County sales and use tax rate increases from 8.250% to 8.375%.

**If you are a contractor or subcontractor and have open contracts entered into before January 1, 2020 you may be entitled to a refund from the increase in sales tax upon approval from our Department.**

If you have entered into a contract agreement involving the sale or purchase of tangible personal property used in the performance of a written contract for the construction of an improvement to real property: that was entered into on or before the effective date of the tax; or for which a binding bid was submitted before that date if the bid was afterward accepted, and pursuant to the terms of the contract or bid, the contract price or bid amount may not be adjusted to reflect the imposition of the tax, you may be entitled to a refund for the duration of the contract.

Please complete all forms and submit to:

Nevada Department of Taxation  
1550 College Pkwy Rm 115  
Carson City, NV 89706

Once your contract is approved, you will be issued a Refund Authorization Letter. Each refund request must be submitted on a separate letter with a copy of the Refund Authorization Letter and a detailed list of materials purchased and sales tax paid or reported attached. You should request your refunds on a monthly/quarterly basis depending on your filing frequency.

**Important note:**

If you do not request and receive this certification, you are required to pay the full tax rate.
CONTRACTOR REFUND LETTER REQUIREMENTS

THE FOLLOWING INFORMATION IS REQUIRED FOR A CONTRACTOR TO RECEIVE A REFUND AUTHORIZATION LETTER

- Complete The CONTRACT SUMMARY FORM with all the information requested for each contract
- A copy of the completed signed contract
- Signature page of each contract must be signed and dated by each party.

Mail all documents to:
Nevada Department of Taxation Contract Refunds
1550 College Pkwy #115
Carson City, NV 89706

If you have questions regarding the requested information, please contact Kevin Kratz at 775-684-2127 or April Solano at 775-684-2131.
# CONTRACT SUMMARY FORM

**NAME/ADDRESS OF CONTRACTOR (OR SUBCONTRACTOR) REQUESTING REFUND CERTIFICATE:**

<table>
<thead>
<tr>
<th>NAME</th>
<th>ADDRESS</th>
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**NEVADA TAXPAYER IDENTIFICATION NUMBER**

<table>
<thead>
<tr>
<th>CONTRACT PARTIES</th>
<th>DATE CONTRACT SIGNED or APPROVED</th>
<th>PROJECT NAME</th>
<th>PROJECT ADDRESS/ LOCATION</th>
<th>DESCRIPTION OF WORK &amp; MATERIALS TO BE SUPPLIED/FURNISHED/INSTALLED FOR THIS CONTRACT</th>
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<tbody>
<tr>
<td>SAMPLE</td>
<td>SAMPLE Mm/dd/yy</td>
<td>SAMPLE Name of project listed on contract</td>
<td>SAMPLE Physical address (street, city, state)</td>
<td>SAMPLE Will provide materials necessary to fulfill contract terms for…heating…framing…plumbing…millwork…; Furnish &amp; install electrical work…; All materials to complete renovation…remodeling, etc. of…</td>
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**SUBMIT WITH OTHER REQUIRED DOCUMENTATION TO:**

NEVADA DEPARTMENT OF TAXATION  
CONTRACT REFUNDS  
1550 COLLEGE PARKWAY #115  
CARSON CITY NV 89706