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Retail Sale Surcharges – Subject to Sales Tax

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The Department has noted, and local news articles have publicized the fact that some businesses are now charging an additional fee attributed to COVID-19. This additional fee added to the final selling price of retail sales appears to be a move to help recoup costs associated with added implementation expenses and other increased costs. Any business adding this fee is advised that this amount is subject to Nevada sales tax per Nevada Revised Statute 372.025 2(a). Please include these amounts with your Total Sales of your sales and use tax returns. Additionally, please ensure you have adjusted your point of sales systems to properly code this surcharge as a taxable item.

A proper example would be:

Food and Beverages	-	\$35.50
Covid-19 4%	-	\$ 1.42
Subtotal	-	\$36.92
Sales Tax 8.375%	-	\$ 3.09

Total Due **\$40.01**