



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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Monthly Stats Report – November 27, 2019

TAXATION REVENUE STATISTICS – September 2019

Taxable Sales by County

The Nevada Department of Taxation released statewide taxable sales for September 2019, which total \$5,566,410,959. That represents a ten percent increase over September 2018. Thirteen of Nevada's 17 counties recorded increases.

County	Taxable Sales	% Change (year-over-year)	County	Taxable Sales	% Change (year-over-year)
Clark	\$3,970,372,097	▲ 7.4	Churchill	\$36,062,338	▼ -18.5
Washoe	\$822,549,359	▲ 10.3	White Pine	\$26,662,906	▼ -2.3
Elko	\$136,129,190	▲ 9.9	Lander	\$25,278,123	▼ -0.2
Carson	\$109,409,358	▲ 4.9	Eureka	\$21,729,886	▼ -18.4
Storey	\$148,158,154	▲ 216.3	Pershing	\$12,232,056	▲ 33.4
Douglas	\$75,383,170	▲ 5.9	Mineral	\$6,840,522	▲ 41.6
Lyon	\$55,991,317	▲ 28.9	Lincoln	\$3,036,520	▲ 7.3
Nye	\$60,728,419	▲ 17.4	Esmeralda	\$3,571,591	▲ 131.6
Humboldt	\$52,275,953	▲ 15.6			
			Statewide	\$5,566,410,959	▲ 9.8

Taxable Sales by Industry Sector

Nine out of the state's ten largest industry sectors saw year-over-year growth in September 2019.

Industry Sector*	Taxable Sales	% Change (year-over-year)
Food Services and Drinking Places	\$1,077,980,131	▲ 2.2
Motor Vehicle and Parts Dealers	\$594,506,589	▲ 0.7
Merchant Wholesalers, Durable Goods	\$427,874,626	▲ 14.3
General Merchandise Stores	\$415,871,586	▲ 2.6
Clothing and Clothing Accessories Stores	\$317,053,530	▼ -1.6
Building Material and Garden Equipment and Supplies	\$240,128,645	▲ 2.2
Rental and Leasing Services	\$201,007,672	▲ 17.4
Nonstore Retailers	\$160,402,897	▲ 33.9
Food and Beverage Stores	\$158,762,290	▲ 7.5
Professional, Scientific, and Technical Services	\$157,847,223	▲ 34.2

Monthly Sales Tax Revenue Collections – September 2019

Total Sales Tax Collections:*	\$440,623,996
Percentage increase/decline:	8.3% increase over September 2018
Deposited to General Fund:**	\$113,982,350
Percentage increase/decline:	9.3% increase over September 2018

* 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 2019

Monthly excise tax collections totaled \$51,796,013 in September, while the Commerce Tax (due annually) took in \$2,348,034 during the month. Nine of these tax types saw increased revenue this fiscal year versus the prior fiscal year.

Excise Tax	Monthly Revenue	% Change (fiscal year-to-date)
Commerce Tax	\$ 2,348,034	▼ 13.0
Cigarette Tax	\$ 12,421,077	▼ 6.6
Lodging Tax - School Support Fund	\$ 15,300,891	▲ 6.1
Retail Marijuana Tax	\$ 5,161,593	▲ 25.8
Liquor Tax	\$ 4,135,453	▲ 10.4
Wholesale Marijuana Tax	\$ 3,534,600	▲ 1.7
Transportation Connection Tax	\$ 2,697,129	▲ 9.1
Lodging Tax - Tourism	\$ 2,120,318	▲ 5.2
Live Entertainment Tax	\$ 2,444,332	▲ 8.5
Other Tobacco Products Tax	\$ 1,450,477	▲ 3.7
Tire Tax	\$ 182,107	▲ 4.4

Quarterly Excise Tax Revenue Collections – First Quarter, Fiscal Year 2020

Quarterly excise tax collections totaled \$293,818,547 in the first quarter of Fiscal Year 2020. The Bank Branch Excise Tax was the only quarterly tax type to see lower revenue this quarter compared to the prior fiscal year's first quarter.

Excise Tax	Quarterly Revenue	% Change (fiscal year-to-date)
Modified Business Tax	\$ 137,192,252	▲ 7.8
Insurance Premium Tax	\$ 108,464,607	▲ 29.2
Real Property Transfer Tax	\$ 28,454,187	▲ 5.1
Short Term Car Lease	\$ 19,052,167	▲ 0.8
Bank Branch Excise Tax	\$ 655,335	▼ 10.9

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