State of Nevada

DEPARTMENT OF TAXATION

ANNUAL REPORT

Fiscal 2013 - 2014

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DEPARTMENT OF TAXATION
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BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

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January 15, 2015

The Honorable Brian Sandoval
Governor of Nevada
Executive Chambers
Carson City, Nevada 89710

Dear Governor Sandoval:

Pursuant to the provisions of NRS 360.100, the Department of Taxation submits herewith the Annual Report for the fiscal year ending June 30, 2014. During 2013-14, gross revenues and distributions changed in the following amounts.

Revenues	2012 - 2013	2013 - 2014	Increase / (Decrease)	Percent Change
Sales and Use Taxes	$ 892,221,814	$ 934,961,036	$ 42,739,221	4.79%
Local School Support Tax	1,172,194,938	1,225,955,882	53,760,944	4.59%
City/County Relief Tax	1,001,033,471	1,051,088,838	50,055,366	5.00%
Local Option Taxes	470,304,788	502,729,113	32,424,325	6.89%
Intoxicating Beverage Taxes	44,333,320	46,700,681	2,367,361	5.34%
Cigarette Tax	94,887,045	91,014,340	(3,872,705)	-4.08%
Other Tobacco Products	10,348,437	11,620,286	1,271,849	12.29%
Estate Tax	49,573	631,606	582,032	1174.08%
Lodging Tax	146,370,186	160,397,406	14,027,220	9.58%
Net Proceeds of Minerals Tax	236,267,004	59,715,946	(176,551,058)	-74.73%
Centrally Assessed Property Tax	84,845,759	92,836,189	7,990,429	9.42%
Business Tax	2,941	2,814	(127)	-4.31%
Insurance Premium Tax	240,559,705	254,633,643	14,073,937	5.85%
Tire Tax	1,719,514	1,739,082	19,568	1.14%
Government Services Fee	54,694,426	55,251,487	557,061	1.02%
Bank Excise Tax	2,996,521	2,788,166	(208,355)	-6.95%
Business License Fee	337,941	382,848	44,907	13.29%
Live Entertainment Tax	11,706,670	14,979,978	3,273,308	27.96%
Modified Business Tax	386,730,976	385,020,945	(1,710,031)	-0.44%
Real Property Transfer Tax	78,490,920	85,738,092	7,247,172	9.23%
Total	$ 4,930,095,950	$ 4,978,188,375	$ 48,092,425	0.98%

Distributions	2012 - 2013	2013 - 2014	Increase / (Decrease)	Percent Change
State General Fund	$ 1,910,745,971	$ 1,890,887,866	$ (19,858,105)	-1.04%
State Distributive School Fund	101,425,042	114,029,109	12,604,067	12.43%
Local Governments	2,755,225,461	2,801,091,477	45,866,016	1.66%
Other Distributions	149,727,810	164,067,668	14,339,859	9.58%
Estate Tax Reserve, Endowment and Trust Funds	49,573	631,606	582,032	1174.08%
State Debt Service Fund	12,922,093	7,480,649	(5,441,443)	-42.11%
Total	$ 4,930,095,950	$ 4,978,188,375	$ 48,092,425	0.98%

Sincerely,

Deonne E. Contine

Deonne E. Contine
Executive Director

TABLE OF CONTENTS

I. DEPARTMENT OF TAXATION

MISSION STATEMENT---------- 3

ORGANIZATIONAL CHARTS---------- 4

TOTAL DEPARTMENT TAX REVENUES AND DISTRIBUTIONS---------- 9

STATUTORY AUTHORITY; BOARDS AND COMMISSIONS---------- 10

DEPARTMENT ADMINISTRATION, ORGANIZATION AND FUNCTION---------- 12

DEPARTMENT FINANCIAL STATEMENT---------- 14

II. SALES, USE AND MODIFIED BUSINESS TAXES

COMPONENTS OF SALES AND USE TAX RATES---------- 15

CERTIFIED POPULATION---------- 18

SALES AND USE TAX REVENUE---------- 19

LOCAL SCHOOL SUPPORT TAX REVENUE---------- 21

BASIC CITY/COUNTY RELIEF TAX REVENUE---------- 23

SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE---------- 25

LOCAL OPTION SALES AND USE TAX REVENUE---------- 29

STAR BOND REVENUE---------- 32

TAXABLE SALES COMPARISON---------- 33

CONSOLIDATED TAX---------- 34

BUSINESS LICENSE FEE---------- 38

MODIFIED BUSINESS TAX---------- 39

III. EXCISE TAXES

LIVE ENTERTAINMENT TAX---------- 41

BANK EXCISE TAX---------- 42

INSURANCE PREMIUM TAX---------- 43

CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE---------- 45
TRANSFER OF CIGARETTE TAX REVENUE---------- 49

TABLE OF CONTENTS

Excise Taxes (continued)

LIQUOR TAX REVENUE---------- 50
TRANSFER OF LIQUOR TAX REVENUE---------- 54

ALCOHOLIC BEVERAGE GROWTH---------- 55

LODGING TAX---------- 57

ESTATE TAX---------- 58
DISTRIBUTION OF ESTATE TAX REVENUE---------- 59

TIRE TAX---------- 60

GOVERNMENT SERVICES FEE---------- 61

MEDICAL MARIJUANA TAX---------- 63

IV. LOCAL GOVERNMENT SERVICES

LOCAL GOVERNMENT SERVICES OVERVIEW---------- 64

CERTIFICATION OF APPRAISERS---------- 67

STATE BOARD OF EQUALIZATION---------- 68

ASSESSED VALUATIONS---------- 70

REAL PROPERTY TRANSFER TAX---------- 72

NET PROCEEDS OF MINERALS---------- 74

MINING PROPERTIES---------- 77

PROPERTY TAXES - CENTRALLY ASSESSED PROPERTIES---------- 78

LOCAL GOVERNMENT FINANCE---------- 82

Department of Taxation

Tax Commission

Robert R. Barengo - Chairman

Deonne E. Contine – Executive Director

Mission

Provide fair, efficient and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations and policies. Serve the taxpayers, State and Local Government Entities, and enable and recognize Department employees.

Philosophy

Dedicated to the highest standards of professionalism and ethical conduct; committed to consistent, impartial and courteous service and treatment. Providing resources, training and support to the men and women of the Department, and fostering initiative, creativity and effective performance.

Goals

1. Ensure the stable administration of tax statutes.
2. Improve compliance through education, information and enforcement.
3. Cooperate with other agencies and entities to better serve taxpayers.
4. Provide improved and more efficient service.
5. Assure the fair and equitable treatment of taxpayers.
6. Enhance workforce proficiency through training and communication.
7. Improve tax administration through new technology.

Please visit our Web Site at http://tax.nv.gov/ or one of our offices at the following locations

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Carson City, NV 89706

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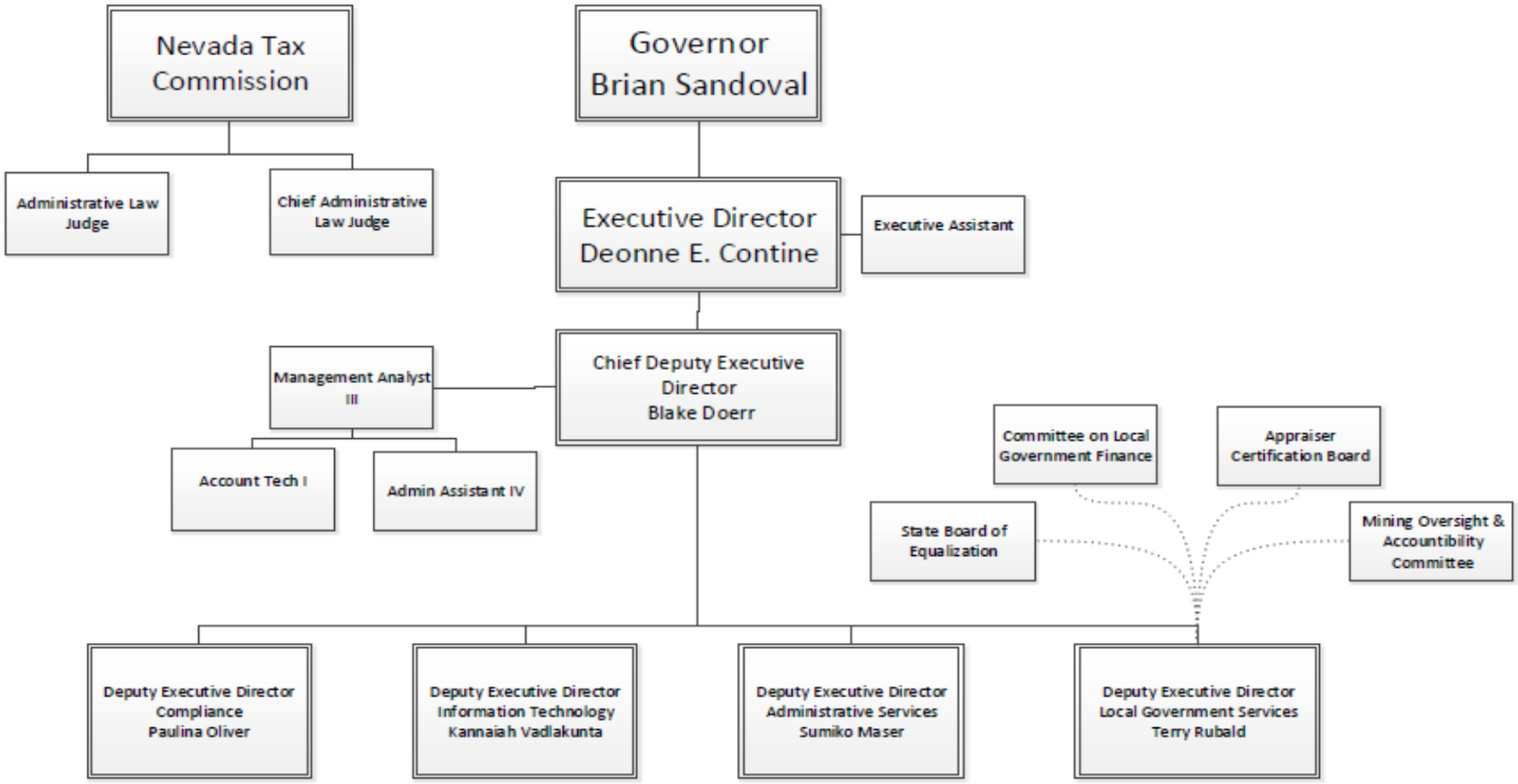
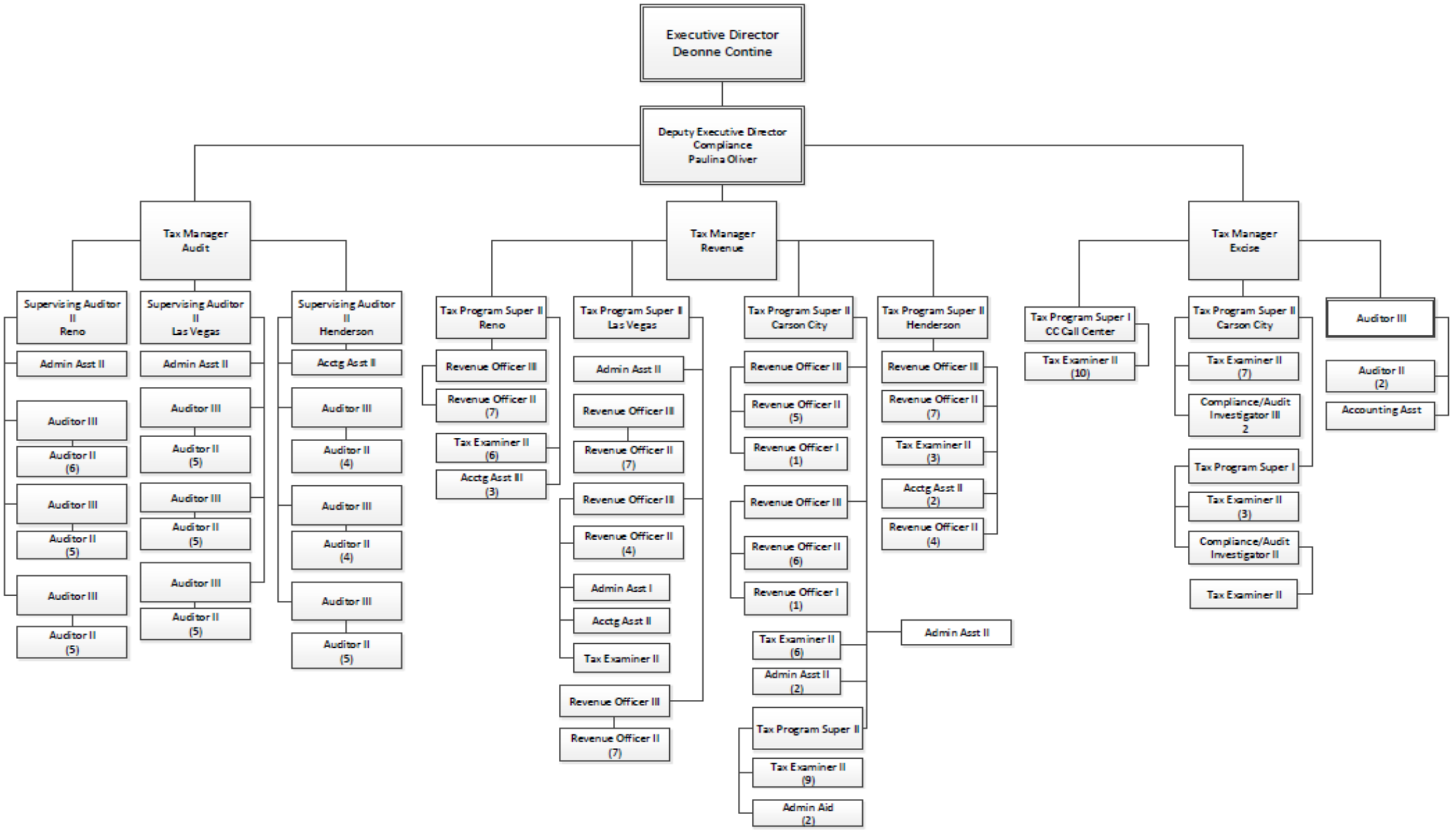
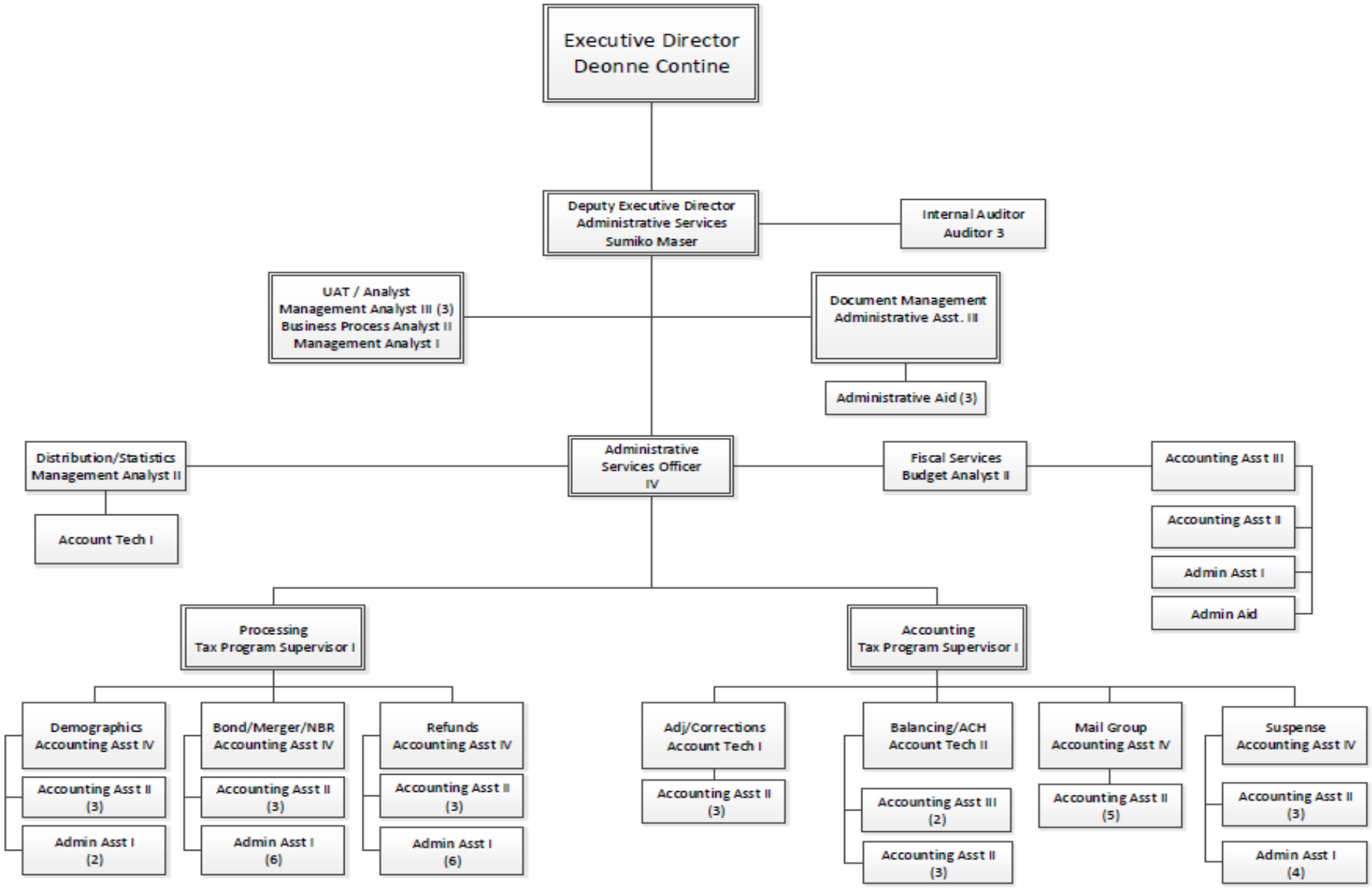
Department of Taxation



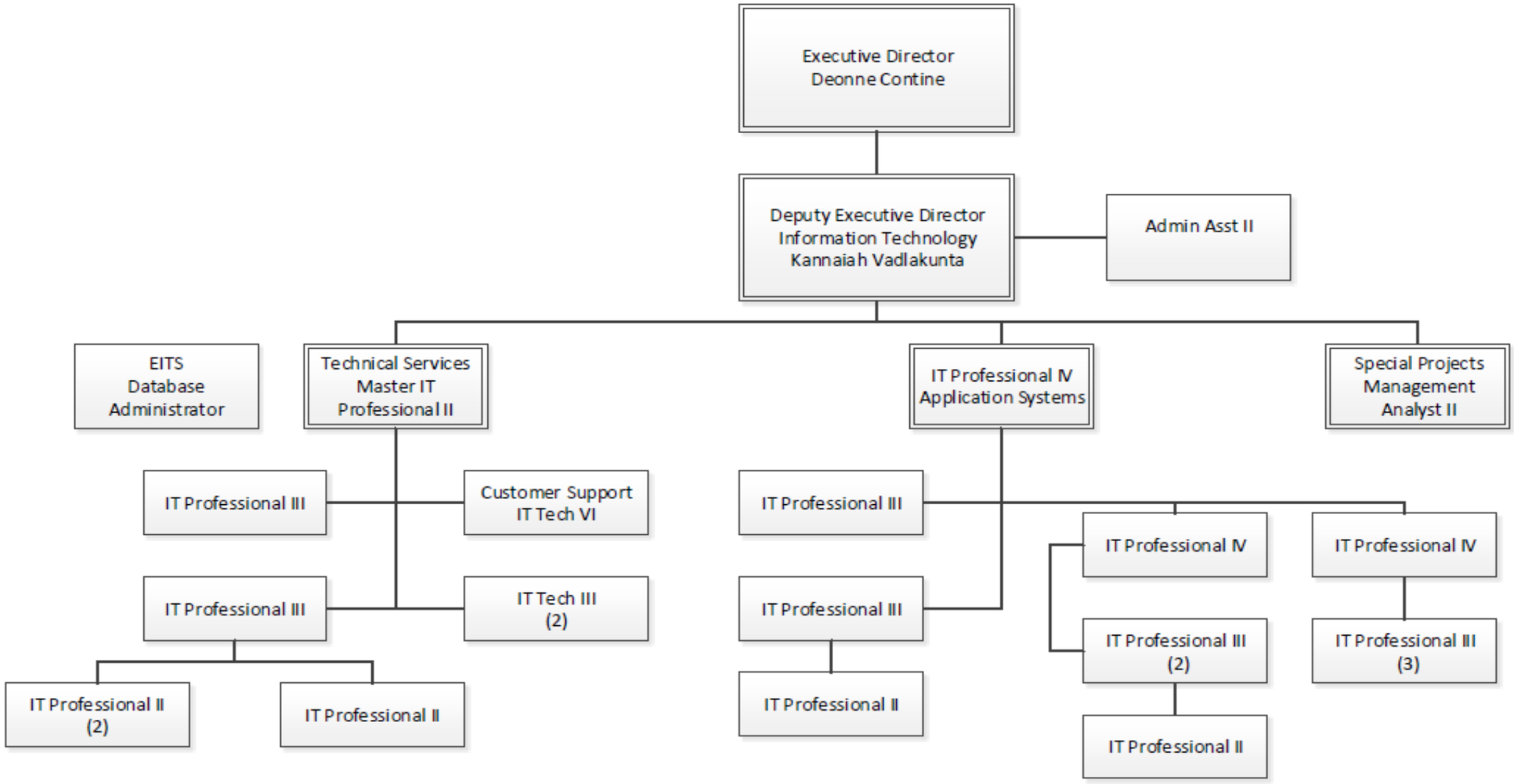
Dept. of Taxation Compliance Division



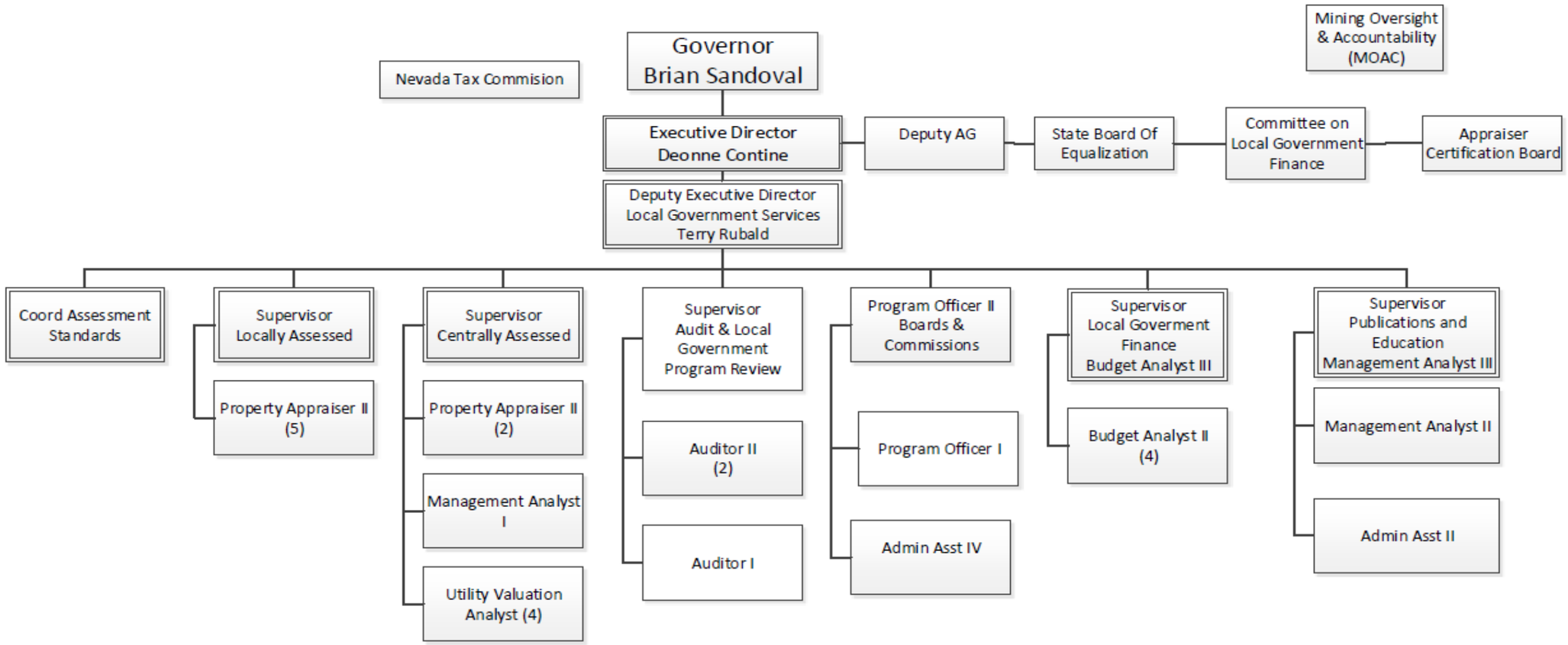
Dept. of Taxation Administrative Services



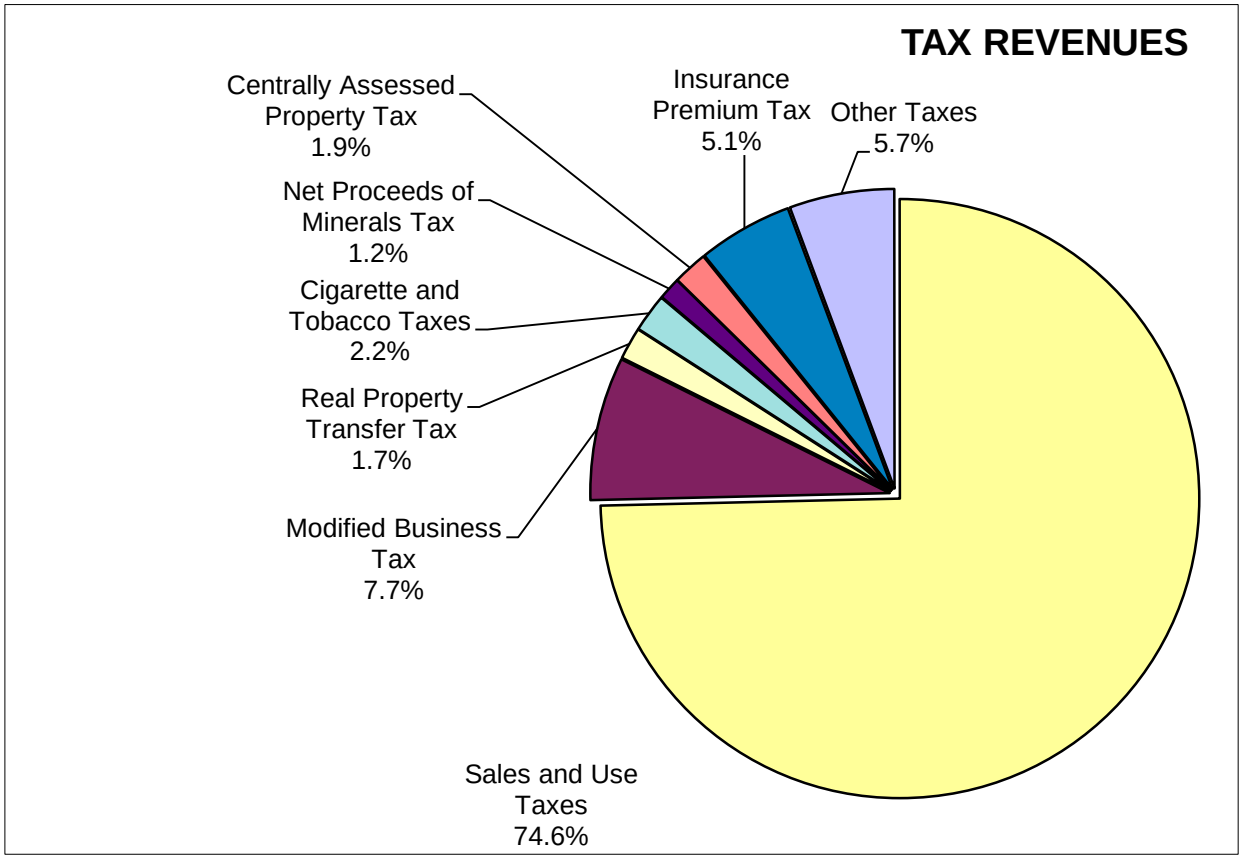
Dept. of Taxation Information Technology

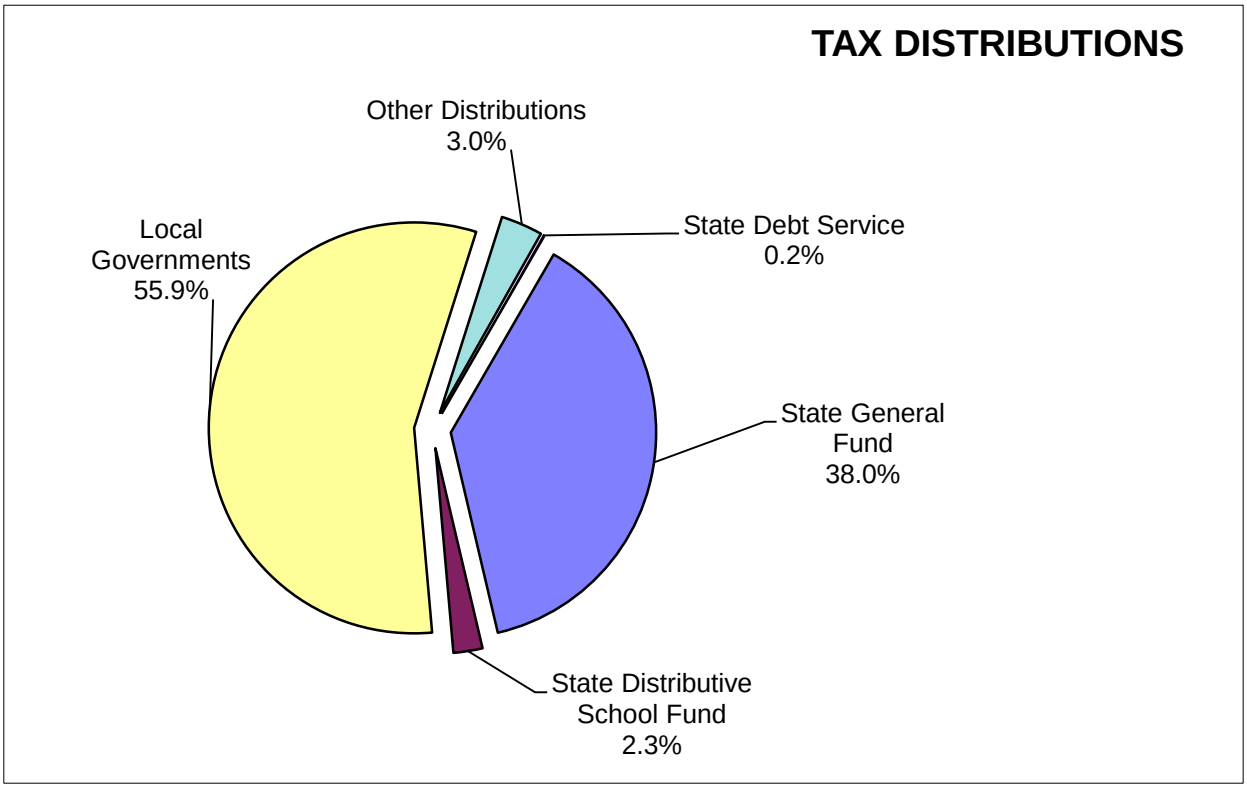


Dept. of Taxation Local Government Services Division



TOTAL DEPARTMENT TAX REVENUES AND DISTRIBUTIONS





DEPARTMENT OF TAXATION

Established April 1913 as the Nevada Tax Commission.

Statutory authority: Chapter 748 of the 1975 Statutes established the Department of Taxation and provided for its organization, powers, duties and functions. The Department is responsible for administering the following laws:

NAME OF LAW	NRS CHAPTER
Tourism Improvement District Law	271A
Local Government Budget and Finance Act	354
General Provisions (includes Consolidated Tax)	360
Business License Fee	360.760-360.796
Simplified Sales and Use Tax Administration Act	360B
Property Tax, Taxes on Agricultural Property and Open Space	361, 361A
Taxes on Patented Mines and Proceeds of Minerals	362
Excise Tax on Banks	363A.120
Taxes on Financial Institutions, Business Tax	363A, 363B
Tax on Rental of Transient Lodging	364.125
Business Tax (repealed)	364A
Live Entertainment Tax	368A
Intoxicating Liquor Licenses and Taxes	369
Tobacco Licenses and Taxes	370
State Sales and Use Taxes	372
Local School Support Taxes	374
Real Property Transfer Tax	375
Tax on Estates	375A
Generation Skipping Transfer Tax	375B
Taxes for Development of Open-Space Land	376A
City-County Relief Tax	377
Taxes for Miscellaneous Special Purposes	377A
Tax for Infrastructure	377B
Residential School Construction Tax	387.329 -387.332
Programs for Recycling (Tire Tax)	444A.090
Short Term Auto Lease Fee	482.313
Control of Floods - Taxation	543.600
Insurance Premium Tax	680B
Medical Marijuana Tax	453A

BOARDS AND COMMISSIONS

Nevada Tax Commission members are appointed by the Governor. The Commission is the head of the Department and exercises general supervision and control over its activities. The Chief Administrative Officer of the Department is the Executive Director, who is also appointed by the Governor. Actions by the Department may be appealed to the Commission as provided by law. The Commission may review all decisions of the Department and may reverse, affirm or modify them.

Governor Brian Sandoval, Ex Officio Member

Robert Barengo, Chairman
Ann Bersi, Ph.D. Member
Jim DeVolld, Ph.D., Member
George Kelesis, Member
Joan Lambert, Member
John Marvel, Member
Thomas Sheets, Member
Craig Witt, Member

Boards and Commissions (continued)

The State Board of Equalization members are appointed by the Governor. The Board hears and acts on appeals from the actions of the various county boards of equalization or from valuations set by the Nevada Tax Commission. The Board of Equalization convenes on the 4th Monday in March and shall conclude the business of equalization in cases having a substantial effect on tax revenues on or before April 10. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to November 1.

Anthony (Tony) Wren, Chairman
Benjamin Q. Johnson, Member
Dennis Meservy, Member
Keith Harper, Member
Aileen Martin, Member

The Committee on Local Government Finance is composed of 11 members appointed as follows: three persons appointed by the Nevada League of Cities; three persons appointed by the Nevada Association of Counties; three persons appointed by the Nevada School Trustees Association; and two persons appointed by the Nevada State Board of Accountancy. The purpose of this Committee is to advise the Department regarding regulations, procedures and forms for compliance with NRS 354.570 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman
Beth Kohn-Cole, Member
George Stevens, Member
John Sherman, Vice-Chairman
Marty Johnson, Member
Mary Walker, Member
Alan Kalt, Member
Andrew Clinger, Member
Julia Teska, Member
Jeff Zander, Member
Mark Vincent, Member

The Property Appraiser Certification Board is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Association of County Assessors and three are appointed by the Nevada Tax Commission. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

Shannon Silva, Chair
Jeff Payson, Member
Bruce Bartolowits, Member
Dorothy Fowler, Vice-Chair
Jeff Johnson, Member
Janet Kelley, Member

The Mining Oversight and Accountability Commission was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature. The Commission is comprised of seven members who are appointed by the Governor. The Commission has oversight of compliance with Nevada law relating to the activities of each state agency, board, bureau, commission, department or division with respect to the taxation, operation, safety and environmental regulation of mines and mining in Nevada. The Department of Taxation serves as staff to the Commission.

John Restrepo, Chairman
Kyle Davis, Vice Chairman
Roger Bremner, Member
Senator Greg Brower, Member
Dennis Neilander, Member
Robert E. Campbell, Member
U.S. Representative Steven Horsford, Member

DEPARTMENT OF TAXATION ADMINISTRATION

Deonne E. Contine
Executive Director

Blake A. Doerr
Chief Deputy Executive Director

Kannaiah Vadlakunta	Sumiko Maser	Paulina Oliver	Terry Rubald
Deputy Executive Director	Deputy Executive Director	Deputy Executive Director	Deputy Executive Director
Information Technology	Administrative Services	Compliance	Local Government Services

DEPARTMENT ORGANIZATION AND FUNCTION

The Department maintains four office locations. The headquarters is located in Carson City, with district offices in Henderson, Las Vegas and Reno. For fiscal year 2013-14, the Department's staff consisted of 336 full-time equivalent (FTE) positions statewide with a budget of $26,937,152.

The Department of Taxation has five major divisions/sections: the Executive Division; the Administrative Services/Fiscal Division; Information Technology Division; Local Government Services Division; and the Compliance Division which consists of both the Revenue/Collection and Audit Sections. The Department acts as staff to the Nevada Tax Commission, State Board of Equalization and Committee on Local Government Finance. In addition, the Department is also responsible for annually developing the official estimates of population of the State and the various counties, cities, towns and townships. These estimates, after certification by the Governor, are used to distribute certain revenues to counties, cities and towns and to determine the appropriate number of justices of the peace.

Executive is comprised of the Director, who also acts as the secretary to the Nevada Tax Commission and the State Board of Equalization; Deputy Directors; Administrative Law Judges; Executive Review section; Internal Audit. Staff administers taxpayer petitions and taxpayer hearings; and performs internal audit functions.

Administrative Services/Fiscal is responsible for providing centralized support for all administrative, financial and fiscal activities of the Department. Sections include: Budget, Tax Distributions and Statistics, Revenue Accounting/ Processing/ Cancellations, and Support Services/ Mailroom. Over $4 billion in revenue passes through this Division annually for distribution to the State General Fund, other State agencies, cities, counties and school districts.

Information Technology is responsible for the operation, maintenance and on-going enhancements to the Unified Taxation System (UTS) which includes the taxpayer facing web portal, Nevada Tax and the Discover Tax data warehouse utilized by Compliance Division staff. In addition to the UTS, support is also provided for the official website for Taxation, the Department’s Intranet, statewide LAN/WAN and desktop applications.

Local Government Services is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, ensuring statewide compliance with assessment standards established by the Tax Commission and administering the Net Proceeds of Minerals tax and the Real Property Transfer tax. The Local Government Finance Section reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on budget act compliance and financial management matters, and reviews entities' annual audits and plans to prevent the re-occurrence of violations as reported.

Compliance – **Revenue/Collection** section collects taxes from delinquent accounts; provides oversight and collection of Sales and Use Taxes, the Modified Business Tax, the Business License Fee, Insurance Premium Tax, Cigarette Tax, Other Tobacco Tax, Liquor Tax, Lodging Tax, Live Entertainment Tax, Bank Excise Tax, Estate Tax, Short-term Auto Lease Fee, etc. It collects taxes on vehicles, vessels and aircraft based and licensed in Nevada; and performing discovery work in the field for unregistered businesses, and liquor and cigarette contraband. In addition, staff in this section actively collect accounts receivable; answer questions on taxability; conduct hearings; monitor accounts for compliance with statutes and reporting requirements; and provide general taxpayer education.

Department Organization and Function (continued)

Revenue officers also investigate possible tax evasion scenarios and they follow up on tips from the public. When working on a delinquent account the Revenue Officer may do skip tracing to locate individuals and, as the need arises, they may issue tax deficiency notices, set up payment plans, file liens and withholds and may close a business as a measure of last resort. This includes seizure of assets and subsequent sales of these assets to meet tax obligations. This section also contains the Taxpayer Service staff which answer questions by phone, correspondence and in person about registration, the taxability of transactions, and reporting requirements. The staff conducts workshops and provides general taxpayer education through publications and informational pamphlets.

Compliance - Audit section administers a comprehensive audit program to ensure taxpayer compliance. This section is responsible for ensuring financial compliance with laws relating to all of the above named taxes. In addition, audits are performed on various tax incentive programs to assure that the business qualifies for the incentive. Auditors also verify the accuracy of taxpayer credit or refund requests. The Audit section also uses discovery programs based on comparisons of information from other taxing authorities. Audit staff also conduct taxpayer workshops on technical issues and record keeping as well as on preparing for an audit.

The audit staff conducted 2,209 audits during Fiscal Year 2013-14; 1198 sales and use tax audits, 973 modified business tax audits and 38 excise tax audits. The total net collections from audit billings during this period was $21,791,868.45. Audits billed may be collected in succeeding fiscal years, or set up on payment plans.

The following is a comparison of Revenue and Audit statistics and sales and use tax activity for the last six fiscal years:

FISCAL YEAR	NUMBER OF AUDITS	NET COLLECTIONS FROM AUDIT BILLINGS
2008-09	1,397	16,180,051
2009-10	1,254	14,977,785
2010-11	1,066	16,168,554
2011-12	950	12,742,042
2012-13	767	14,983,531
2013-14	1,198	21,791,869

	GROSS SALES AND USE TAXES	COLLECTIONS AS % OF GROSS TAX	AUDIT COVERAGE
2008-09	3,122,729,836	0.52%	1.51%
2009-10	2,968,104,048	0.50%	1.35%
2010-11	3,142,104,568	0.51%	1.24%
2011-12	3,344,395,525	0.38%	1.17%
2012-13	3,535,753,246	0.42%	0.92%
2013-14	3,685,074,611	0.59%	1.45%

Department Financial Statement

REVENUES AND EXPENDITURES
JULY 1, 2013 - JUNE 30, 2014

REVENUES	WORK PROGRAM FUNDS	REVENUES / EXPENDITURES	WORK PROGRAM LESS ACTUAL
General Fund Appropriations	$ 25,431,173	$ 25,431,173	$ -
Audit Fees	23,002	33,034	(10,032)
Cigarette Tax Administration	518,572	518,572	-
Short Term Auto Lease Fee	9,933	10,816	(883)
Administrative Fee Bad Check Charge	41,612	42,797	(1,185)
Justice Court/Township Fees	107,988	88,661	19,327
Miscellaneous Revenue	29,391	52,285	(22,894)
Student Fees Reimbursement	7,436	-	7,436
Interim Finance Committee Contingency Allocation	520,412	520,412	-
Transfer from Silver State Health Exchange	19,919	-	19,919
Transfer from Dept. of Environmental Protection	7,201	8,695	(1,494)
Master Settlement Agreement Reimbursement	220,513	220,513	-
Total Revenues	$ 26,937,152	$ 26,926,958	$ 10,194
EXPENDITURES			
Salaries	$ 20,853,964	$ 20,853,463	$ 501
Out-of-State Travel	7,396	$ 6,493	903
In-State Travel	179,424	$ 155,819	23,605
Operating	2,410,895	$ 2,406,340	4,555
Equipment	27,648	$ 12,738	14,910
Compliance Audit Investigation	6,676	$ 6,665	11
Out-of-State Audit	50,121	$ 47,399	2,722
MSA Travel	34,289	$ 29,715	4,574
E Payment Fees	15,954	$ 15,209	745
Lockbox Program	1,152,872	$ 985,174	167,698
Mining Oversight and Accountability Commission	17,050	$ 2,946	14,104
Demographer	186,186	$ 155,300	30,886
Cigarette Stamps	184,594	$ 170,616	13,978
Information Services	1,579,966	$ 1,520,424	59,542
Training	17,170	$ 16,317	853
County Assessor/Appraiser Training	7,436	$ -	7,436
HR Cost Allocation	200,268	$ 139,453	60,815
Purchasing Assessment	5,243	$ 5,243	-
Total Expenditures	$ 26,937,152	$ 26,529,314	$ 407,838
Total Reversion, June 30, 2014		397,643	(397,643)
Ending Revenue Authority	$ 26,937,152	$ 26,926,957	$ 10,195

REVERSIONS AND BALANCE FORWARD	
General Fund - FY End Reversion	$ -
Balance Forward to IFC Contingency Allocation	397,643
Total Reversion	$ 397,643

COMPONENTS OF SALES AND USE TAX RATES

NRS CHAPTER	TAX RATE	DESCRIPTION	DISTRIBUTION	COUNTY IMPOSED
Minimum Statewide Tax Rate:				
372	2.00%	Sales Tax	To the state General Fund	ALL
374	2.60%	Local School Support Tax	In-State Business Returns: Tax is distributed to the school district in which the business is located. Out-of-State Business Returns: Tax is distributed to the State Distributive Schools Fund.	ALL
377	0.50%	Basic City-County Relief Tax	In-State Business Returns: Tax is distributed to the county where the sale was made. Out-of-State Business Returns: Tax is distributed to counties and cities based on a population formula.	ALL
	1.75%	Supplemental City-County Relief Tax	Tax is distributed to all qualifying local governments according to statutory formula.	ALL
	6.85%	MINIMUM STATEWIDE TAX RATE		
Option Taxes:				
374A	0.125%	Extraordinary maintenance, repair or improvement of schools.	Tax is distributed to the county where the sale was made.	White Pine
377A	0.25%	Promotion of Tourism - limited to counties with population of 400,000 or less. Operation & maintenance of a county swimming pool - limited to counties with population of less than 15,000. (voter approval)	Tax is distributed to the county where the sale was made.	Storey
377A	0.50% max	Public Mass Transportation; Construction of Roads; Improvements to Air Quality (voter approval)	Tax is distributed to the county where the sale was made.	Carson City, Churchill, Nye, and White Pine 0.25%; Washoe 0.375%, Clark 0.5%
543	0.25%	Control of Floods - limited to counties with population of 400,000 or more. (voter approval)	Tax is distributed to the county where the sale was made.	Clark
376A	0.25%	Open Space - limited to counties with population between 100,000 & 400,000. (voter approval)	Tax is distributed to the county where the sale was made.	
354	0.25%	Severe Financial Emergency - determined by Department of Taxation. (Nevada Tax Commission approval)	Tax is distributed to the county where the sale was made.	White Pine 7/1/06 - 6/30/08
377B	0.25%	Infrastructure - limited to counties with population less than 100,000 or greater than 400,000. (county commission approval)	Tax is distributed to the county where the sale was made.	Churchill, Clark Lander Lincoln, Lyon, Pershing, Storey White Pine

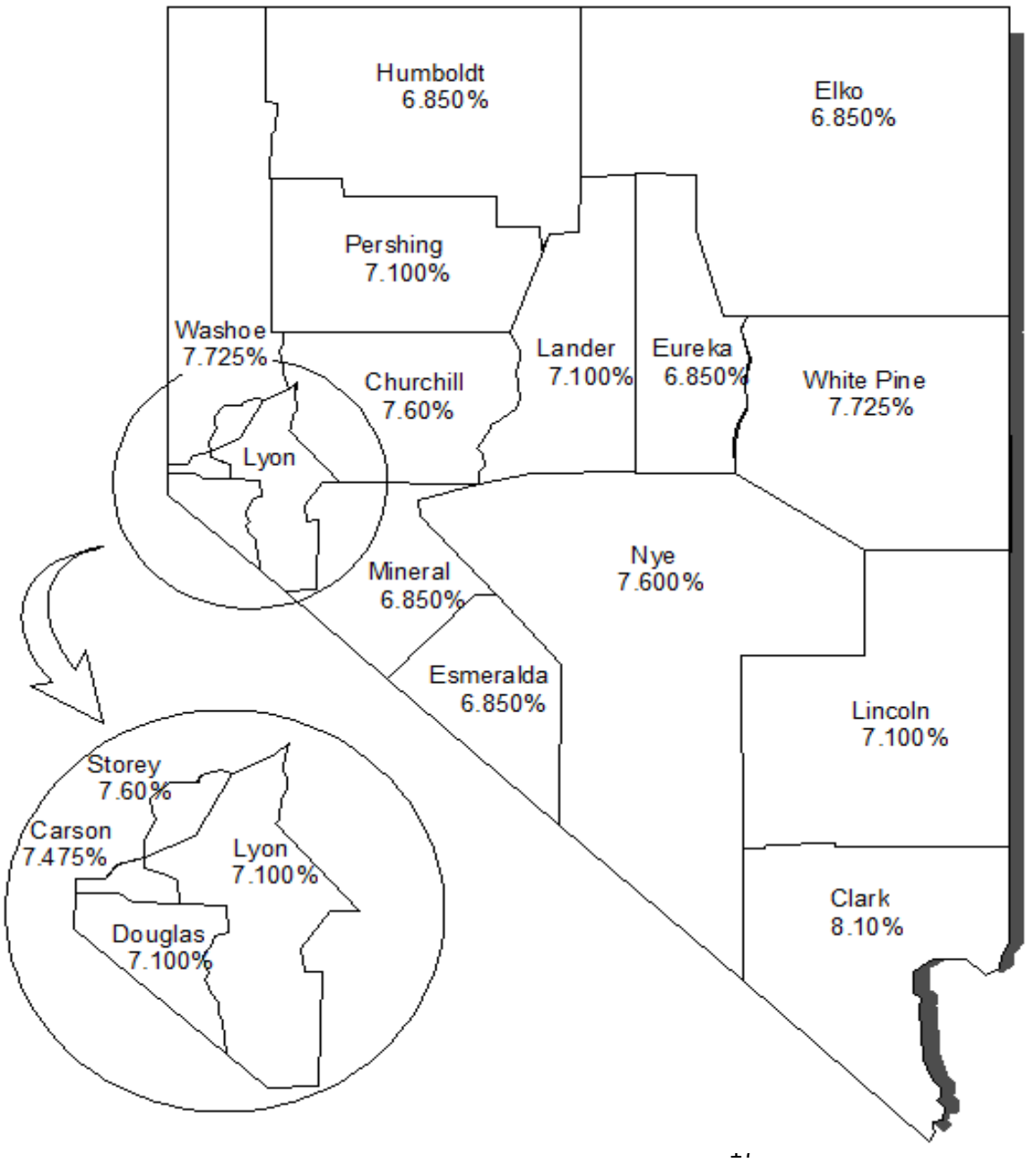
Components of Sales and Use Tax Rates
Option Taxes (continued)

NRS CHAPTER	TAX RATE	DESCRIPTION	DISTRIBUTION	COUNTY IMPOSED
377B	0.125%	Infrastructure - limited to counties with population between 100,000 & 400,000. (county commission approval)	Tax is distributed to the county where the sale was made.	Carson Washoe
Special and Local Acts:				
377.057 Reviser's Notes	0.25%	Local Government Tax Act - Washoe & Churchill counties. (county commission approval)	Tax is distributed to the county where the sale was made. Intracounty distributions to local governments are made according to a statutory formula.	Churchill .25, Washoe
477	0.25%	Tricounty Railway Commission - Carson City, Lyon & Storey counties. (voter approval) Effective 7/01 - name changed to NV Commission for Restoration of the V & T Railway - Douglas & Washoe counties representatives added to board	Tax is distributed to the county where the sale was made.	Storey
506	0.125%	Washoe Railroad Grade Project. (county commission approval)	Tax is distributed to the county where the sale was made.	Washoe
14	1.00%	Elko County Hospital Tax. (voter approval)	Tax is distributed to the county where the sale was made.	Elko vote failed 5/6/1997
16 CC ORD 21.07.020	0.25%	Carson City Open Space Tax - Amendment to Carson City Charter. (voter approval)	Tax is distributed to the county where the sale was made.	Carson City
AB174 DO ORD 99-877	0.25%	Douglas County Sales and Use Tax Act. (voter approval)	Tax is distributed to the county where the sale was made.	Douglas
SB208	0.25%	This bill amended the language in NRS 377A to provide for the voter approved override to fund the operations & maintenance of a swimming pool.	Tax is distributed to the county where the sale was made.	White Pine
SB273	0.25%	This bill amended the language of NRS 377A to provide for the voter approved override to fund improvements to air quality.	Tax is distributed to the county where the sale was made.	
AB418	0.25%	Clark County Sales & Use Tax Act of 2005	Tax is distributed to the county where the sale was made.	Clark
SB74	0.25%	This bill amended the language of NRS 377B to provide funds for judicial and/or public safety infrastructure projects.	Tax is distributed to the county where the sale was made.	Lyon, Pershing, White Pine
AB 461 NYE ORD 3.44	0.50%	Supports Public Safety Services Nye County Sales & Use Tax Act of 2007	Tax is distributed to the county where the sale was made.	Nye

LOCAL SALES AND USE TAX RATES AS OF 6/30/14

COUNTY RATE	COUNTY	RATE	PROVISION	USE OF PROCEEDS	DATE IMPOSED
	Carson City	0.250	377A	Public Roads	1/1/1987
	Carson City	0.250	By Ordinance	Open Space	7/1/1997
7.475	Carson City	0.125	377B	V&T Railroad Bonds	4/1/2006
	Churchill	0.250	377A	Public Roads	11/1/1986
	Churchill	0.250	377.057	Local Government Tax Act	10/1/1991
7.600	Churchill	0.250	377B	Infrastructure	10/1/2005
	Clark	0.250	543	Flood Control	3/1/1987
	Clark	0.250	377A	Regional Transportation	7/1/1991
	Clark	0.250	377B	Southern NV Water Authority	4/1/1999
	Clark	0.250	377A	Regional Transportation ¼% increase	10/1/2003
8.100	Clark	0.250	AB418	Police Support	10/1/2005
7.100	Douglas	0.250	AB174	Miscellaneous Facilities & Services	7/1/1999
7.100	Lander	0.250	377B	Water Treatment	4/1/2004
7.100	Lincoln	0.250	377B	School / Public Utilities	1/1/2001
7.100	Lyon	0.250	377B	Infrastructure/Public Safety	10/1/2008
7.600	Nye	0.500	AB461	Public Safety	4/1/2014
7.600	Nye	0.250	377A	Public Roads	5/1/1986
7.100	Pershing	0.250	377B	Infrastructure/Public Safety	10/1/2008
	Storey	0.250	377A	Tourism	8/1/1985
	Storey	0.250	477	V & T Railroad Commission	1/1/1996
7.600	Storey	0.250	377B	School / Public Utilities	1/1/2001
	Washoe	0.125	377A	Regional Transportation	11/1/1982
	Washoe	0.250	377.057	Local Government Tax Act	10/1/1991
	Washoe	0.125	377B	Flood/Public Safety	4/1/1999
	Washoe	0.125	506	Railroad Grade Project	4/1/1999
7.725	Washoe	0.250	377A	Regional Transportation ¼% increase	7/1/2003
	White Pine	0.250	377A	Public Roads	11/1/1986
	White Pine	0.125	374A	School Capital Improvement	4/1/2000
	White Pine	0.250	377A	Swimming Pool Maintenance	7/1/2012
7.725	White Pine	0.250	377B	Infrastructure/Public Safety	10/1/2007

6.85 % Statewide rate applies to all other counties not listed.

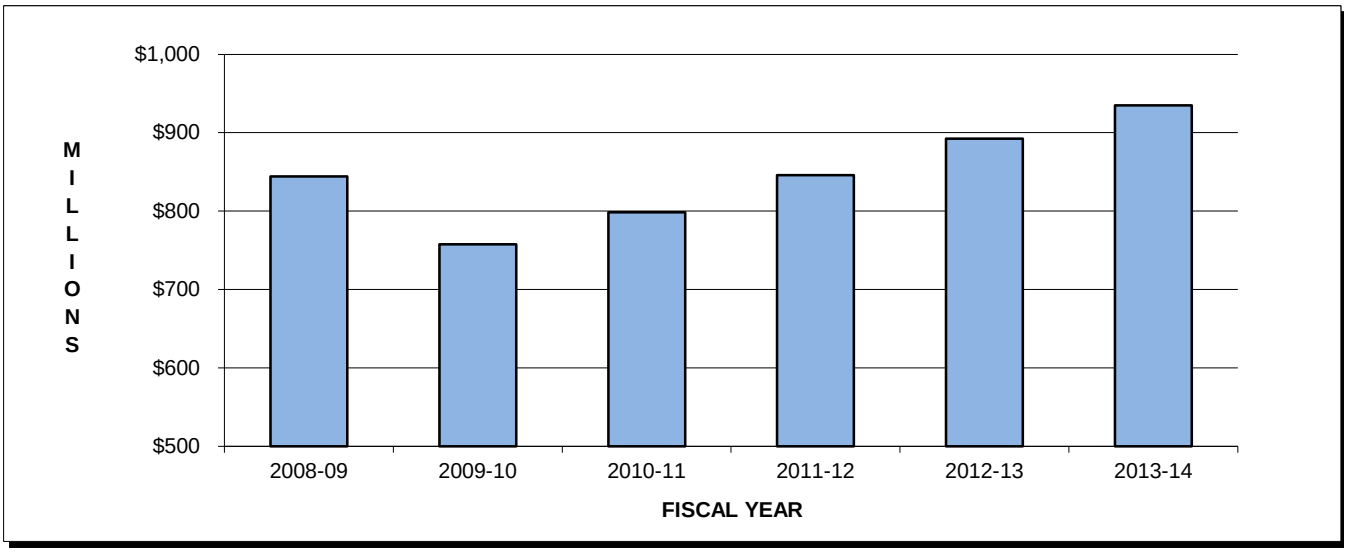


CERTIFIED POPULATION

Census population pursuant to NRS 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 2013-14.

CARSON CITY	55,441
CHURCHILL COUNTY	25,238
Fallon	8,706
CLARK COUNTY	1,988,195
Boulder City	15,759
Henderson	266,846
Las Vegas	589,156
Mesquite	16,778
North Las Vegas	222,009
Bunkerville	1,084
Enterprise	162,872
Indian Springs	1,192
Laughlin	8,414
Moapa	1,086
Moapa Valley	6,868
Mt. Charleston	647
Paradise	184,745
Searchlight	395
Spring Valley	184,910
Summerlin	25,260
Sunrise Manor	196,570
Whitney	38,910
Winchester	31,634
DOUGLAS COUNTY	48,015
Gardnerville	5,495
Genoa	219
Minden	3,010
ELKO COUNTY	51,771
Carlin	2,376
Elko	20,406
Wells	1,280
West Wendover	4,367
Jackpot	914
Montello	60
Mountain City	110
ESMERALDA COUNTY	860
Goldfield	259
Silver Peak	128
EUREKA COUNTY	2,011
Crescent Valley	370
Eureka	717
HUMBOLDT COUNTY	17,384
Winnemucca	7,997
LANDER COUNTY	6,221
Austin	173
Battle Mountain	3,421
Kingston	124
LINCOLN COUNTY	5,100
Caliente	1,089
Alamo	583
Panaca	832
Pioche	810
LYON COUNTY	52,245
Fernley	18,831
Yerington	3,094
MINERAL COUNTY	4,679
NYE COUNTY	44,292
Amargosa	1,353
Beatty	1,011
Gabbs	271
Manhattan	125
Pahrump	36,593
Round Mountain	809
Tonopah	2,552
PERSHING COUNTY	7,013
Lovelock	1,936
STOREY COUNTY	4,103
WASHOE COUNTY	427,704
Reno	229,859
Sparks	90,214
WHITE PINE COUNTY	9,945
Ely	4,066
Lund	206
McGill	1,175
Ruth	418
TOTAL STATEWIDE POPULATION	**2,750,217**

SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 844,003,992	$ 79,858	$ 844,083,850	-12.68%
2009-10	757,528,878	65,768	757,594,646	-10.25%
2010-11	798,359,457	76,710	798,436,167	5.39%
2011-12	845,610,765	67,093	845,677,857	5.92%
2012-13	892,146,937	73,112	892,220,049	5.50%
2013-14	934,883,717	77,319	934,961,036	4.79%

LEGAL CITATION	Chapter 372 Nevada Revised Statutes.
RATE	2 percent on all taxable sales and taxable items of use.
CURRENT DISTRIBUTION OF REVENUE	State General Fund.

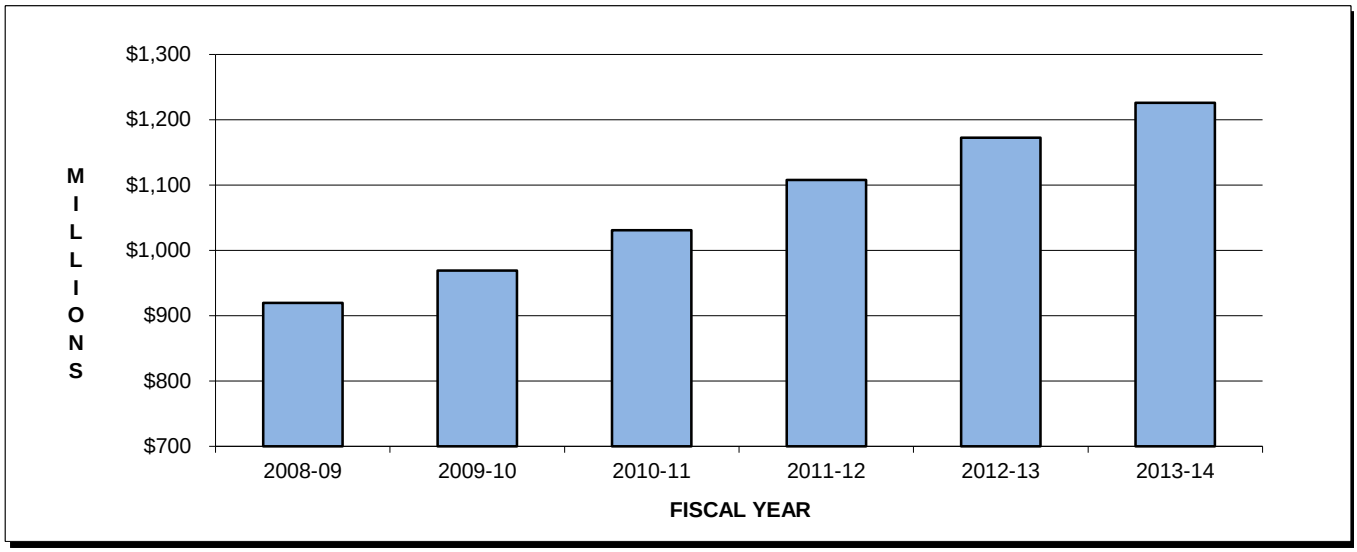
HISTORY

ORIGINALLY ENACTED	1955 session of State Legislature. Approved by referendum in 1956.
RATE	2 percent since inception. Referendum to raise to 3 percent defeated in 1963 by 2 to 1 margin.
REMOVAL OF SALES TAX FROM FOOD	On June 5, 1979, the voters, by special election, amended the Sales and Use Tax Act to provide for exemption of certain foods from taxation (effective July 1, 1979).
DISTRIBUTION	State General Fund since inception.

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY
FISCAL YEAR 2013-14

COUNTY	TAXES AND FEES	% OF TOTAL
Carson City	$ 4,450,635	0.48%
Churchill	690,056,952	73.81%
Clark	11,949,514	1.28%
Douglas	28,604,448	3.06%
Elko	336,234	0.04%
Esmeralda	6,250,603	0.67%
Eureka	15,626,591	1.67%
Humboldt	5,691,485	0.61%
Lander	575,795	0.06%
Lincoln	7,123,135	0.76%
Lyon	1,019,490	0.11%
Mineral	10,636,046	1.14%
Nye	16,087,047	1.72%
Pershing	1,857,529	0.20%
Storey	1,992,292	0.21%
Washoe	124,071,077	13.27%
White Pine	4,984,476	0.53%
Out of State	6,338	0.00%
STAR Bonds Transfers	3,641,348	0.39%
TOTAL	$ 934,961,036	100.00%

LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 919,541,400	$ 79,860	$ 919,621,260	-12.91%
2009-10	968,909,475	65,766	968,975,242	5.37%
2010-11	1,030,710,402	76,712	1,030,787,113	6.38%
2011-12	1,107,649,021	67,093	1,107,716,114	7.46%
2012-13	1,172,121,826	73,112	1,172,194,938	5.82%
2013-14	1,225,878,560	77,322	1,225,955,882	4.59%

LEGAL CITATION — Chapter 374 Nevada Revised Statutes.

RATE — 2.60 percent on all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE — 99.25 percent of in-state collections returned to county of origin (location of the business) for distribution to school districts; .75 percent to State General Fund. 99.25 percent of out-of-state collections and other fees to State Distributive School Fund; .75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED — 1967 session of State Legislature. Held constitutional by Nevada Supreme Court, June 1967; effective July 1, 1967. Amended 1981 session of State Legislature, effective May 1, 1981. Amended 1991 session of State Legislature, effective October 1, 1991.

RATE — July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.

May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.

October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

July 1, 2009 - 2.60 percent on all taxable sales and taxable items of use.

DISTRIBUTION

July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin (location of the business) for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

May 1, 1981 - State General Fund Commission reduced to .50 percent.

October 1, 1991 - State General Fund Commission increased to include collections on out-of-state sales.

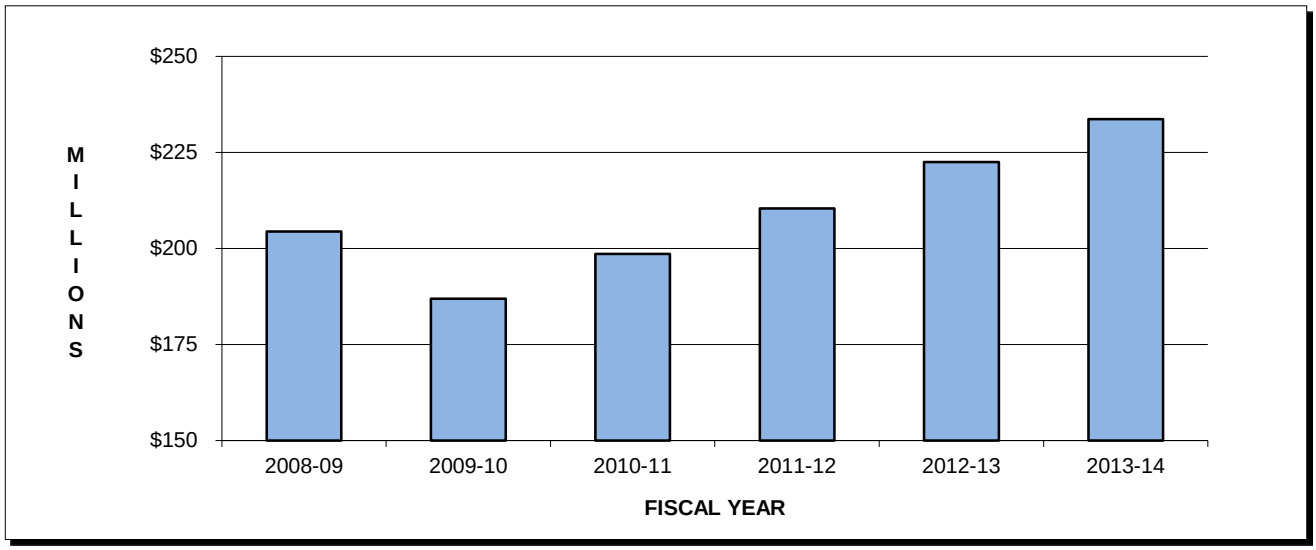
July 1, 1993 - State General Fund Commission increased from .50 percent to 1 percent on in-state and out-of-state collections.

July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

LOCAL SCHOOL SUPPORT TAX DISTRIBUTION
FISCAL YEAR 2013-14

COUNTY	TAX	% OF TOTAL
Churchill	$ 5,130,124	0.42%
Clark	832,511,729	67.91%
Douglas	13,715,285	1.12%
Elko	38,460,741	3.14%
Esmeralda	118,340	0.01%
Eureka	2,070,006	0.17%
Humboldt	13,296,840	1.08%
Lander	1,716,582	0.14%
Lincoln	353,632	0.03%
Lyon	8,774,339	0.72%
Mineral	524,702	0.04%
Nye	8,639,320	0.70%
Carson City	17,600,970	1.44%
Pershing	536,982	0.04%
Storey	1,160,309	0.09%
Washoe	151,070,968	12.32%
White Pine	2,902,842	0.24%
Total County School District Distribution	$ 1,098,583,712	89.61%
STAR Bonds Transfers	4,148,392	0.34%
State General Fund	9,194,669	0.75%
State Distributive School Fund	114,029,109	9.30%
TOTAL	$ 1,225,955,882	100.00%

BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 204,317,649	$ 79,860	$ 204,397,509	-12.92%
2009-10	186,830,759	65,771	186,896,530	-8.56%
2010-11	198,464,101	76,710	198,540,811	6.23%
2011-12	210,305,882	67,089	210,372,971	5.96%
2012-13	222,386,664	73,125	222,459,788	5.75%
2013-14	233,566,082	77,041	233,643,123	5.03%

LEGAL CITATION — Chapter 377 Nevada Revised Statutes.

RATE — 1/2 of 1 percent of all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE — 98.25 percent of in-state collections allocated to the county where the sale is made for distribution to eligible local governments through the Consolidated Tax Program; 1.75 percent to State General Fund; 98.25 percent out-of-state collections prorated amongst counties, on the basis of population ratio, for distribution to local governments through the Consolidated Tax Program; 1.75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED — 1969 session of State Legislature as the City/County Relief Tax, effective July 1, 1969. Levy effected by county ordinance.

Collected in Clark and Washoe Counties as of July 1, 1969; Lyon County, January 1, 1971; Douglas, Elko, Humboldt, Lincoln, Mineral Counties, May 1, 1971; Nye County, June 1, 1972; Pershing County, July 1, 1972; Churchill County, July 1, 1973; Carson City, April 1, 1976; Storey County, July 1, 1976; Lander County, July 1, 1979; White Pine County, July 1, 1980; Esmeralda and Eureka Counties, May 1, 1981.

1969 levied for city/county support. 99 percent of in-state collections returned to county where the sale is made; 1 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties levying the tax; combined collections distributed as follows: if no cities within county, 100 percent to county; if one city within county, to county and city, on basis of population ratio; if two or more cities within county, to cities only on basis of population ratio.

AMENDMENTS

1981 — 1981 session of State Legislature; name changed to Basic City/County Relief Tax effective May 1, 1981 and levy required by State Statute. May 1, 1981 General Fund Commission reduced to .50 percent.

1991 — Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections.

1993 — Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.

1997 — The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

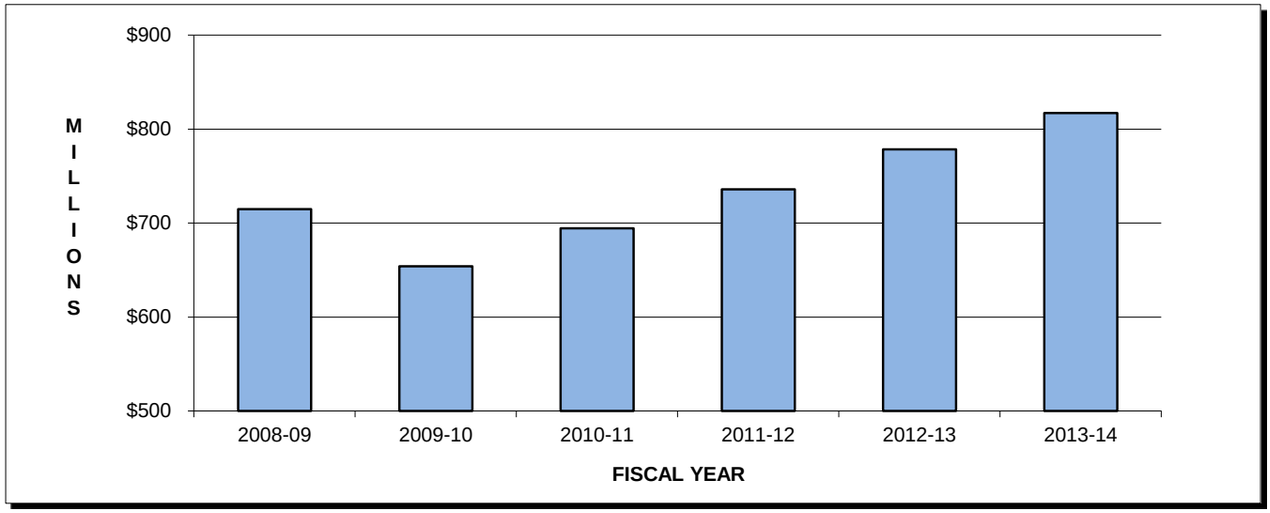
1999 — Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.

2009 — Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

BASIC CITY/COUNTY RELIEF TAX TRANSFER
TO CONSOLIDATED TAX
FISCAL YEAR 2013-14

COUNTY		TAX	% OF TOTAL
Carson City	$	4,112,718	1.76%
Churchill		1,282,640	0.55%
Clark		171,707,919	73.49%
Douglas		3,182,649	1.36%
Elko		6,179,688	2.64%
Esmeralda		70,682	0.03%
Eureka		1,189,879	0.51%
Humboldt		3,417,104	1.46%
Lander		1,229,430	0.53%
Lincoln		141,412	0.06%
Lyon		1,895,073	0.81%
Mineral		240,748	0.10%
Nye		2,475,067	1.06%
Pershing		414,804	0.18%
Storey		414,199	0.18%
Washoe		29,569,544	12.66%
White Pine		1,120,364	0.48%
Total County Transfers	$	228,643,920	97.86%
STAR Bonds Transfers		910,449	1.75%
State General Fund		4,088,755	0.39%
Total	$	233,643,123	100.00%

SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 714,904,236	-12.93%
2009-10	654,046,992	-8.51%
2010-11	694,656,373	6.21%
2011-12	736,123,077	5.97%
2012-13	778,573,683	5.77%
2013-14	817,186,047	4.96%

LEGAL CITATION — Chapter 377, Nevada Revised Statutes.
Chapter 354, Nevada Revised Statutes.

RATE — 1.75 percent of all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE — 98.25 percent of total collections returned to local governments through Consolidated Tax Program based on distribution formula; 1.75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED — 1981 session of State Legislature; effective May 1, 1981.

AMENDMENTS

1983 — Fire districts organized pursuant to Chapter 473 of Nevada Revised Statutes to be included in the distribution. Shifted authority to grant reserve fund distributions from the Interim Legislative Committee on Local Government Finance to the Nevada Tax Commission.

1985 — Changed distribution of excess supplemental city/county relief tax receipts. When all entities within a county have received the maximum supplemental city/county relief tax allowable, excess is then deposited in the Reserve Fund. Shifted authority to grant Reserve Fund distributions from the Nevada Tax Commission to the Interim Finance Committee. Established the following maximum Reserve Fund amounts: 1.) $10,000,000 for distribution to local governments in the event actual receipts in any one year are less than the estimated receipts for that year. 2.) $2,500,000 for emergency distributions to local governments if unforeseen or uncontrollable conditions, existing or imminent, substantially impair the financial capacity of a local government to provide the basic services for which it was created. 3.) Any amount in excess of $12,500,000 in the fund, at the beginning of the year, must be distributed to local governments in the following fiscal year.

AMENDMENTS (continued)	1987	Eliminated redevelopment districts from the distribution of supplemental city/county relief tax.
	1989	Removed the limitations on the amount of supplemental city/county relief tax a local government may receive in any one fiscal year. Eliminated the Reserve
	1991	Changed distribution of supplemental city/county relief tax at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group of counties based on the percentage of county collections to the total collections for the group. Adjustments to ease the impact of the legislation to certain counties are made to the distribution formula. Counties in the guaranteed group will be moved into the point-of-origin group if their collections outpace their distribution by 10 percent in a fiscal year. Intracounty distributions were not amended by the Legislature. The Local Government Tax Act of 1991 authorized certain counties that were negatively impacted by the rebasing of the distribution formula to impose certain taxes to make up the revenue loss.
	1993	The Local Government Tax Act of 1993 authorized certain counties that were negatively impacted by additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994. Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER
TO CONSOLIDATED TAX
FISCAL YEAR 2013-14

COUNTY		TAX	% OF TOTAL
Carson City	$	14,117,173	1.73%
Churchill		4,175,473	0.51%
Clark		598,245,012	73.21%
Douglas		13,607,159	1.67%
Elko		22,097,298	2.70%
Esmeralda		998,861	0.12%
Eureka		4,478,807	0.55%
Humboldt		12,538,254	1.53%
Lander		2,494,438	0.31%
Lincoln		1,072,856	0.13%
Lyon		9,953,038	1.22%
Mineral		1,462,320	0.18%
Nye		8,182,803	1.00%
Pershing		1,832,483	0.22%
Storey		1,501,889	0.18%
Washoe		100,393,316	12.29%
White Pine		2,543,388	0.31%
Total County Transfers	$	799,694,566	97.86%
STAR Bonds Transfers		3,186,181	0.39%
State General Fund		14,305,300	1.75%
TOTAL	$	817,186,047	100.00%

SEVERE FINANCIAL EMERGENCY FUND

Fund Balance - June 30, 2014	$	508,490

LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993
SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 2013-14

COLLECTIONS

CHURCHILL COUNTY		
Sales and Use Tax	$	509,490
Government Services Tax		586,454
Real Property Transfer Tax		12,897
Property Tax		160,947
Interest		235
TOTAL	$	1,270,024

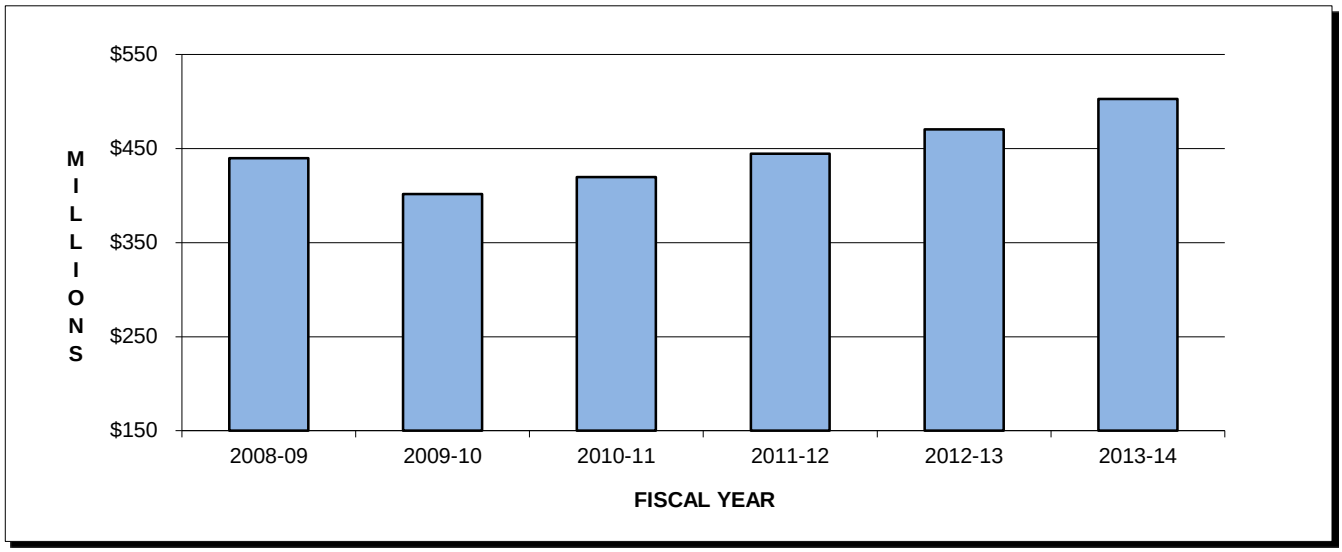
WASHOE COUNTY		
Sales and Use Tax	$	15,344,741
Government Services Tax		115
Gaming License Fee		49,313
Real Property Transfer Tax		718,121
Property Tax		3,368,425
Interest		4,313
TOTAL	$	19,485,027

DISTRIBUTIONS

CHURCHILL COUNTY		
	$	972,655
Fallon		226,488
Other		70,881
TOTAL	$	1,270,024

WASHOE COUNTY		
	$	12,988,599
Reno		3,011,910
Sparks		1,485,542
Other		1,998,976
TOTAL	$	19,485,027

LOCAL OPTION SALES AND USE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 439,722,982	-13.35%
2009-10	401,635,601	-8.66%
2010-11	419,684,048	4.49%
2011-12	444,505,505	5.91%
2012-13	470,304,788	5.80%
2013-14	502,729,113	6.89%

LEGAL CITATION — Chapters 374A, 377A, 377B and 543 Nevada Revised Statutes.

RATE — 0.125 or 0.25 percent of all taxable sales and taxable items of use in a county.

CURRENT DISTRIBUTION OF REVENUE — NRS 374A provides for a county to impose a tax up to one-eighth of one percent for the cost of extraordinary maintenance, repair or improvement of school facilities within the county. Per NRS 377A.020, the board of county commissioners may impose a tax of .25 percent for mass transit or the construction of public roads; or counties with population of less than 400,000 may impose a .25 percent tax for the promotion of tourism. NRS 377B.100 provides that a county, under certain population requirements, may impose up to .25 percent tax for infrastructure; NRS 543.600 provides that a county whose population is 400,000 or more may impose a .25 percent tax for the purpose of flood control. 98.25 percent of collection returned to county of origin; 1.75 percent to State General Fund. Special Acts of the Legislature have provided for certain counties to impose additional option taxes for specific local purposes.

HISTORY

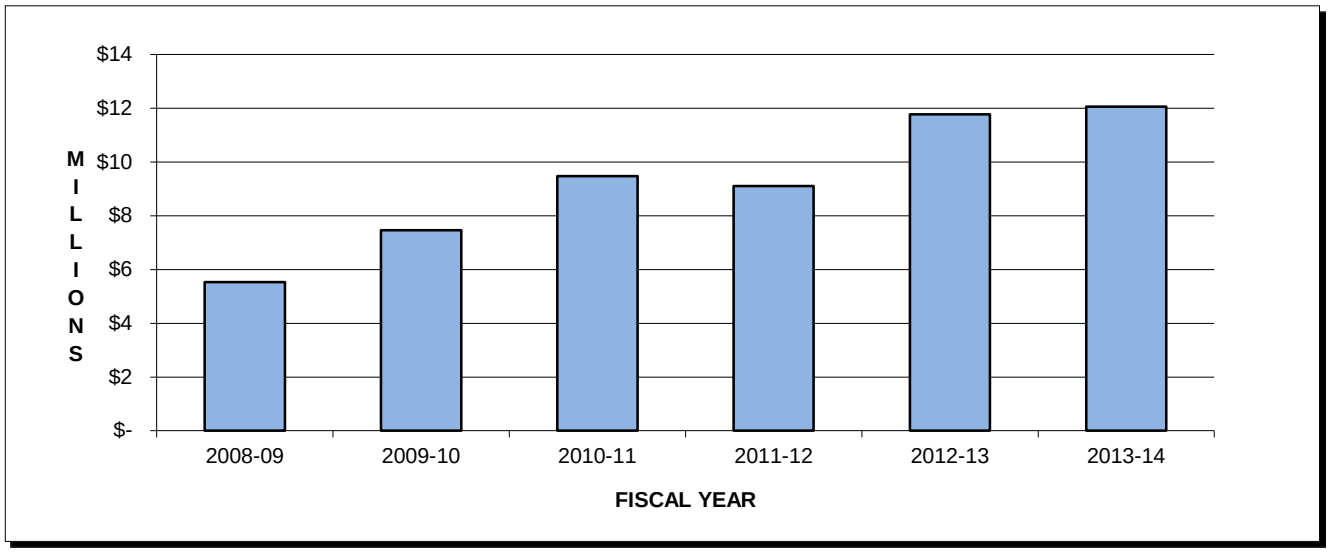
ORIGINALLY ENACTED — 1981 session of State Legislature. Washoe County enacted ordinance effective November 1, 1982; Storey County effective August 1, 1985; Nye County effective May 1, 1986; Churchill and White Pine Counties effective November 1, 1986; Carson City effective January 1, 1988; and Clark County effective March 1, 1988.

AMENDMENTS	1985	Amended NRS 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.
	1989	Amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.
	1991	Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional ¼ of 1 percent sales and use tax.
	1993	Implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City/County Relief Tax distribution formula to impose by county ordinance ¼ of 1 percent sales and use tax from October 1, 1993 through September 30, 1994. Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1995	Allowed the Tri-County Railway Commission to impose ¼ of 1 percent sales and use tax in a county upon approval of the voters.
	1997	Ratified Carson City voter approval imposition of ¼ of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.
	1999	Added Chapter 374A, 1/8 of 1 percent tax for extraordinary maintenance, repair or improvement of school facilities. Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2003	Added NRS 377A.062 that the tax for miscellaneous purposes may be used to support the operation and maintenance of a county swimming pool.
	2005	Passed the Clark County Sales and Use Tax Act of 2005. The revenues are to be used to employ and equip additional police officers. Amended Chapter 377B to allow the tax for infrastructure to be used for the construction or renovation of facilities having cultural or historical value. Also allows the tax to be used for the maintenance and operation of wastewater treatment facilities.
	2007	Amended Chapter 377B to allow the tax for infrastructure to be used for judicial and/or public safety infrastructure projects.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

LOCAL OPTION SALES AND USE TAX DISTRIBUTION
FISCAL YEAR 2013-14

COUNTY	PROVISION	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
Option Taxes				
Carson City	377A	Public Roads	1/1/1987	$ 1,975,846
Carson City	377B	V&T Railroad Bonds	4/1/2006	987,944
Churchill	377A	Public Roads	11/1/1986	509,451
Churchill	377B	Infrastructure	10/1/2005	509,452
Clark	377A	Regional Transportation	7/1/1991	170,297,996
Clark	377A	Regional Transportation ¼% increase	10/1/2003	
Clark	377B	So NV Water Authority	4/1/1999	85,125,747
Clark	543	Flood Control	3/1/1987	85,126,634
Lander	377B	Water Treatment	4/1/2004	708,397
Lincoln	377B	School / Public Utilities	1/1/2001	70,670
Lyon	377B	Infrastructure	10/1/2008	873,874
Nye	AB461	Public Safety	4/1/2014	607,559
Nye	377A	Public Roads	5/1/1986	1,220,254
Pershing	377B	Infrastructure	10/1/2008	228,177
Storey	377A	Tourism	8/1/1985	226,225
Storey	377B	School / Public Utilities	1/1/2001	226,225
Washoe	377A	Regional Transportation	11/1/1982	23,016,997
Washoe	377A	Regional Transportation ¼% increase	7/1/2003	
Washoe	377B	Flood/Public Safety	4/1/1999	7,672,379
White Pine	374A	School Cap Improvement	4/1/2000	305,009
White Pine	377A	Public Roads	11/1/1986	610,015
White Pine	377A	Swimming Pool	10/1/2003	609,963
White Pine	354	Operating/Severe Fin. Emergency	7/1/2006	510
White Pine	377B	Infrastructure/Public Safety	10/1/2007	609,508
Special Acts				
Churchill		Local Government Tax Act	10/1/1991	509,490
Clark		Police Support	10/1/2005	85,213,574
Storey		Tricounty Railway Commission	1/1/1996	226,225
Washoe		Railroad Grade Project	4/1/1999	7,672,343
Washoe		Local Government Tax Act	10/1/1991	15,344,741
Miscellaneous Amendments				
Carson City		Open Space	7/1/1997	1,975,849
Douglas		Misc Facilities & Services	7/1/1999	1,470,298
Total to Counties				$ 493,931,354
State General Fund				8,797,760
TOTAL				$ 502,729,113

STAR BOND REVENUE



FISCAL YEAR	TOTAL REVENUE	% CHANGE FROM PRIOR YEAR
2008-09	$ 5,529,823	194.91%
2009-10	7,453,708	34.79%
2010-11	9,476,247	27.13%
2011-12	9,096,674	-4.01%
2012-13	11,764,387	29.33%
2013-14	12,055,545	2.47%

LEGAL CITATION — Chapter 271A, Nevada Revised Statutes.

CURRENT DISTRIBUTION OF REVENUE — Up to 75 percent of the Sales and Use Tax generated in a Tourism Improvement District may be pledged toward the repayment of the bonds. The pledge does not include Local Option Sales and Use Taxes, or any amount above 2.25 percent of the Local School Support Tax rate. 1.75 percent commission to the State General Fund for Sales and Use Tax and City-County Relief Tax; 0.75 percent commission to the State General Fund for Local School Support Tax.

HISTORY

ORIGINALLY ENACTED — 2005 session of State Legislature. Became effective July 1, 2005.

The statute provides the means for municipalities to create Tourism Improvement Districts. The taxable sales generated in these districts may be pledged toward the payment of bonds issued by the municipality to finance projects in the districts.

AMENDMENTS

2009 — Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections for Sales and Use Tax and City-County Relief Tax.

2013 — Senate Bill 406 exempts the Local School Support Tax from being pledged for any Tourism Improvement Districts created or revised after July 1, 2013. It also revises the requirements for contractors and subcontractors operating within the district.

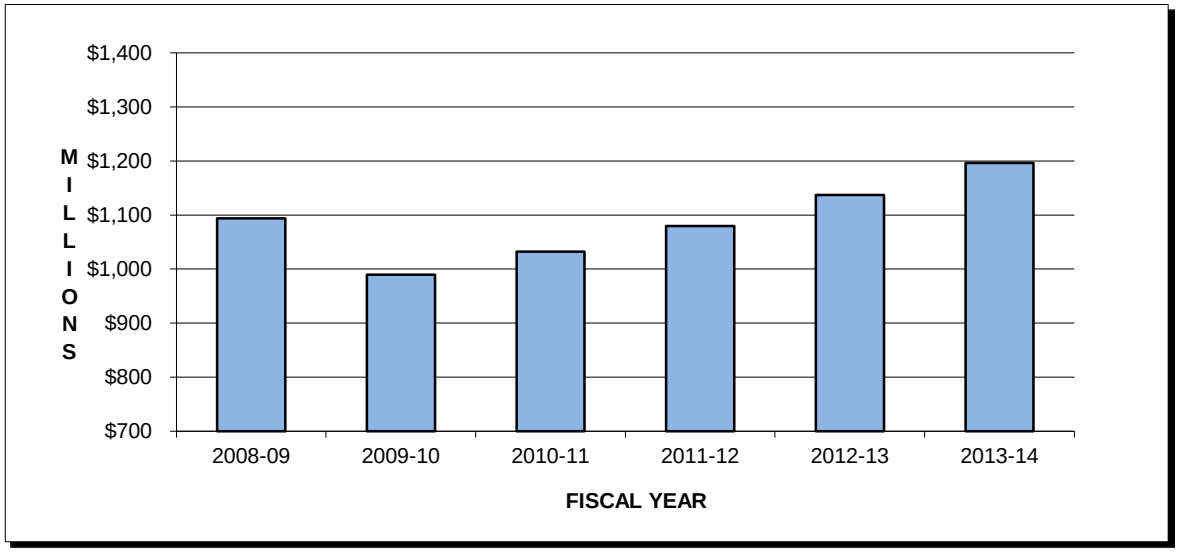
TAXABLE SALES COMPARISON

Taxable Sales Comparison by County

County	Fiscal Year 2012-13	Fiscal Year 2013-14	% Change
Carson City	$ 779,297,546	$ 804,368,288	3.2%
Churchill	387,569,985	252,675,060	-34.8%
Clark	32,566,664,630	35,040,891,695	7.6%
Douglas	592,823,014	599,622,888	1.1%
Elko	1,595,351,240	1,426,133,202	-10.6%
Esmeralda	19,805,714	16,826,290	-15.0%
Eureka	370,492,295	315,756,504	-14.8%
Humboldt	921,111,867	780,774,261	-15.2%
Lander	440,677,027	302,690,758	-31.3%
Lincoln	30,054,836	29,501,410	-1.8%
Lyon	305,525,152	356,889,794	16.8%
Mineral	66,463,083	62,661,227	-5.7%
Nye	832,076,991	624,760,653	-24.9%
Pershing	96,442,298	94,632,842	-1.9%
Storey	77,728,883	108,434,066	39.5%
Washoe	5,824,726,136	6,370,684,534	9.4%
White Pine	296,597,716	253,041,695	-14.7%
STATE TOTAL	$ 45,203,408,413	$ 47,440,345,167	4.9%

The above comparisons for Fiscal Year 2012-13 and Fiscal Year 2013-14 on Taxable Sales are based on figures provided on Sales and Use Tax returns by registered permit holders in and out of the State of Nevada. Large increases or decreases may be due to audits, deficiency determinations, etc., performed on taxpayers doing business in a county.

CONSOLIDATED TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 1,093,819,175	-12.83%
2009-10	989,505,534	-9.54%
2010-11	1,031,977,833	4.29%
2011-12	1,079,514,363	4.61%
2012-13	1,137,222,344	5.35%
2013-14	1,196,313,869	5.20%

LEGAL CITATION

Chapter 360, Nevada Revised Statutes.

CURRENT DISTRIBUTION OF REVENUE

Per NRS 360.600 through NRS 360.740; Revenues from the Supplemental City-County Relief Tax (SCCRT), Basic City-County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Government Services Tax (GST) and Real Property Transfer Tax (RPTT) are pooled at the county level for distribution to the local governments under a single formula.

For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation. To the extent that there is revenue (from the six sources) in excess of what is necessary to allocate the base amount to the various local governments, the excess revenue will be distributed using a formula that incorporates population and growth statistics. "Enterprise" districts (user-fee based entities) initial base distribution is the amount that will be distributed for all subsequent fiscal years.

HISTORY

ORIGINALLY ENACTED

1997 session of State Legislature created the Local Government Tax Distribution Fund.

A base amount of revenue was initially established under the 1997 legislation. For counties, cities, towns and special districts, the total distribution is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

AMENDMENTS

2001 For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

"One Plus" component of excess distribution to be phased out over the next 4 years.

The City of Henderson received a one time base increase of $4,000,000.

2005 SB 38 provides an additional method for calculating the excess amount of the base monthly amount to be allocated to local governments in which: (1) the average amount of the assessed valuation of taxable property attributable to the net proceeds of minerals over the preceding 5 fiscal years is at least $50 million; (2) the average percentage of change in the population over the preceding 5 fiscal years is a negative figure; or (3) both. The bill applied retroactively to January 1, 2005, but did not affect money previously distributed to local governments.

CONSOLIDATED TAX
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY
FISCAL YEAR 2013-14

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	GST	TOTAL
CARSON CITY	$ 4,112,718	$ 14,117,173	$ 219,061	$ 72,496	$ 288,237	$ 1,950,913	$ 20,760,596
CHURCHILL	1,282,640	4,175,473	99,722	33,002	70,934	1,032,227	6,693,996
CLARK	171,707,919	598,245,012	7,855,848	2,599,797	19,536,319	88,298,746	888,243,641
DOUGLAS	3,182,649	13,607,159	189,719	62,785	707,387	2,150,585	19,900,285
ELKO	6,179,688	22,097,298	204,560	67,697	277,359	3,941,127	32,767,729
ESMERALDA	70,682	998,861	3,398	1,125	20,336	143,927	1,238,328
EUREKA	1,189,879	4,478,807	7,946	2,630	9,091	284,367	5,972,720
HUMBOLDT	3,417,104	12,538,254	68,688	22,732	93,428	1,448,679	17,588,884
LANDER	1,229,430	2,494,438	24,581	8,135	22,301	664,168	4,443,052
LINCOLN	141,412	1,072,856	20,151	6,669	11,874	370,921	1,623,883
LYON	1,895,073	9,953,038	206,433	68,316	385,354	2,287,504	14,795,718
MINERAL	240,748	1,462,320	18,488	6,118	7,911	344,188	2,079,774
NYE	2,475,067	8,182,803	175,009	57,917	174,934	2,167,558	13,233,286
PERSHING	414,804	1,832,483	27,710	9,170	17,263	498,254	2,799,685
STOREY	414,199	1,501,889	16,212	5,365	72,196	284,923	2,294,785
WASHOE	29,569,544	100,393,316	1,689,964	559,273	3,949,713	21,168,129	157,329,939
WHITE PINE	1,120,364	2,543,388	39,295	13,004	31,495	800,021	4,547,567
TOTAL	$ 228,643,920	$ 799,694,566	$ 10,866,785	$ 3,596,230	$ 25,676,132	$ 127,836,236	$ 1,196,313,869

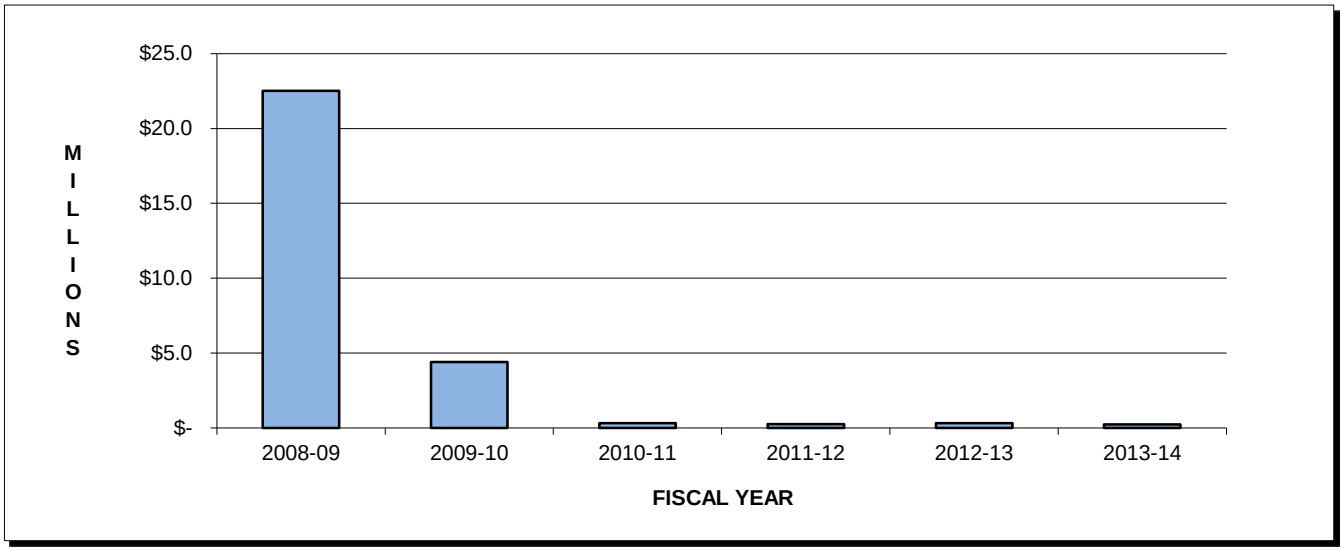
BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.
RPTT: Each county treasurer deposits to the Consolidated Tax Account, at least quarterly the revenue collected within the county.
GST: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.

CONSOLIDATED TAX DISTRIBUTION
FISCAL YEAR 2013-14

CARSON CITY	$	20,734,059
Other		26,538
TOTAL	$	20,760,596
CHURCHILL COUNTY	$	5,002,842
Fallon		1,433,385
Other		257,770
TOTAL	$	6,693,996
CLARK COUNTY	$	309,993,448
Boulder City		9,303,868
Henderson		88,015,763
Las Vegas		245,704,996
Mesquite		7,227,843
North Las Vegas		43,978,232
Other		184,019,491
TOTAL	$	888,243,641
DOUGLAS COUNTY	$	10,608,318
Other		9,291,967
TOTAL	$	19,900,285
ELKO COUNTY	$	13,567,194
Carlin		1,684,453
Elko		12,152,780
Wells		1,074,938
West Wendover		2,437,088
Other		1,851,274
TOTAL	$	32,767,729
ESMERALDA COUNTY	$	1,193,053
Other		45,275
TOTAL	$	1,238,328
EUREKA COUNTY	$	5,901,058
Other		71,662
TOTAL	$	5,972,720
HUMBOLDT COUNTY	$	11,318,724
Winnemucca		4,267,559
Other		2,002,602
TOTAL	$	17,588,884
LANDER COUNTY	$	3,504,035
Other		939,018
TOTAL	$	4,443,052
LINCOLN COUNTY	$	1,186,255
Caliente		133,116
Other		304,513
TOTAL	$	1,623,883
LYON COUNTY	$	13,073,048
Fernley		137,036
Yerington		378,616
Other		1,207,018
TOTAL	$	14,795,718
MINERAL COUNTY	$	1,965,048
Other		114,726
TOTAL	$	2,079,774
NYE COUNTY	$	11,187,656
Other		2,045,630
TOTAL	$	13,233,286
PERSHING COUNTY	$	2,124,726
Lovelock		398,191
Other		276,768
TOTAL	$	2,799,685
STOREY COUNTY	$	2,293,994
Other		791
TOTAL	$	2,294,785
WASHOE COUNTY	$	80,669,560
Reno		46,379,586
Sparks		19,326,379
Other		10,954,413
TOTAL	$	157,329,939
WHITE PINE COUNTY	$	3,036,287
Ely		1,055,357
Other		455,923
TOTAL	$	4,547,567

TOTAL DISTRIBUTION **$ 1,196,313,869**

BUSINESS LICENSE FEE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 22,516,702	15.08%
2009-10	4,417,943	-80.38%
2010-11	335,542	-92.41%
2011-12 *	257,812	-23.17%
2012-13	335,780	30.24%
2013-14	244,905	-27.06%

* Note: Fiscal year 2011-12 total collections has been adjusted due to additional information received.

LEGAL CITATION — Chapter 360.760 - 360.796, Nevada Revised Statutes

IMPOSITION AND RATE — Business License Fee is $200 annually, effective July 1, 2009. This is a fee imposed on persons doing business in Nevada.

CURRENT DISTRIBUTION OF REVENUE — State General Fund.

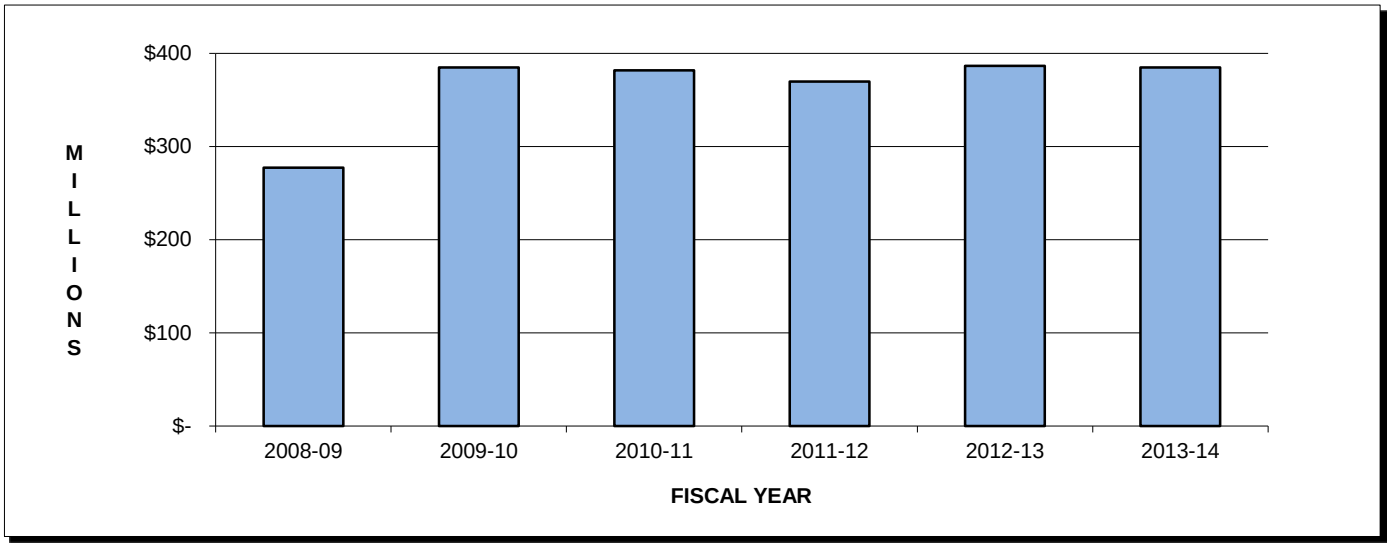
HISTORY

ORIGINALLY ENACTED — 2003 Legislative Session, effective October 1, 2003. This is a license fee imposed on a person for the privilege of conducting business in this state. This business license replaces the business license requirement in 364A, which was repealed September 30, 2003.

AMENDMENTS — Amended effective July 1, 2005 by the 22nd Special Session of the Nevada Legislature to include a fee for Exhibition Facilities. If paid annually, the fee is $5,000. If paid quarterly, the fee is equal to the total number of businesses taking part in each exhibition at the facility who do not have a state business license, multiplied by the number of days on which the exhibition is held, multiplied by $1.25.

Amended effective October 1, 2009 by Assembly Bill 146 of the 75th Session of the Nevada Legislature. Assembly Bill 146 transferred the administration of the Business License fee from the Department of Taxation to the Nevada Secretary of State. The administration of the Exhibition Facilities fee remains with the Department of Taxation.

MODIFIED BUSINESS TAX



FISCAL YEAR	GENERAL BUSINESS	FINANCIAL INSTITUTIONS	ECONOMIC DEVELOPMENT	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 253,118,726.99	$ 24,397,565.55	$ -	$ 277,516,292.54	-2.49%
2009-10	363,411,521	21,698,267	9,921	385,119,708	38.77%
2010-11	361,355,326	20,545,331	39,986	381,940,643	-0.83%
2011-12	348,943,337	20,717,296	138,697	369,799,330	-3.18%
2012-13	363,242,006	23,368,075	120,895	386,730,976	4.58%
2013-14	361,095,880	23,789,898	135,167	385,020,945	-0.44%

LEGAL CITATION

Chapter 363A, 363B

IMPOSITION AND RATE

Tax is imposed on businesses and financial institutions. For businesses other than financial institutions the tax rate is 1.17 percent after health care deductions if the sum of all wages exceeds $62,500 for the calendar quarter. The tax rate for financial institutions is 2% of the gross wages paid by the employer during the calendar quarter. There is an allowable deduction from the gross wages for amounts paid by the employer for qualified health insurance or a qualified health benefit plan. The tax is due on or before the last day of the month immediately following the calendar quarter.

CURRENT DISTRIBUTION OF REVENUE

Tax collected is distributed to the State General Fund. 50% of the tax paid by an entity which was directly recruited/assisted in locating to Nevada by a qualifying economic development agency is distributed back to that agency for a period of 10 years pursuant to NRS 363B.105.

HISTORY

ORIGINALLY ENACTED

2003 Special Session of the State Legislature, effective July 1, 2003. This tax replaces the Business Tax under NRS 364A which was repealed September 30, 2003.

AMENDMENTS

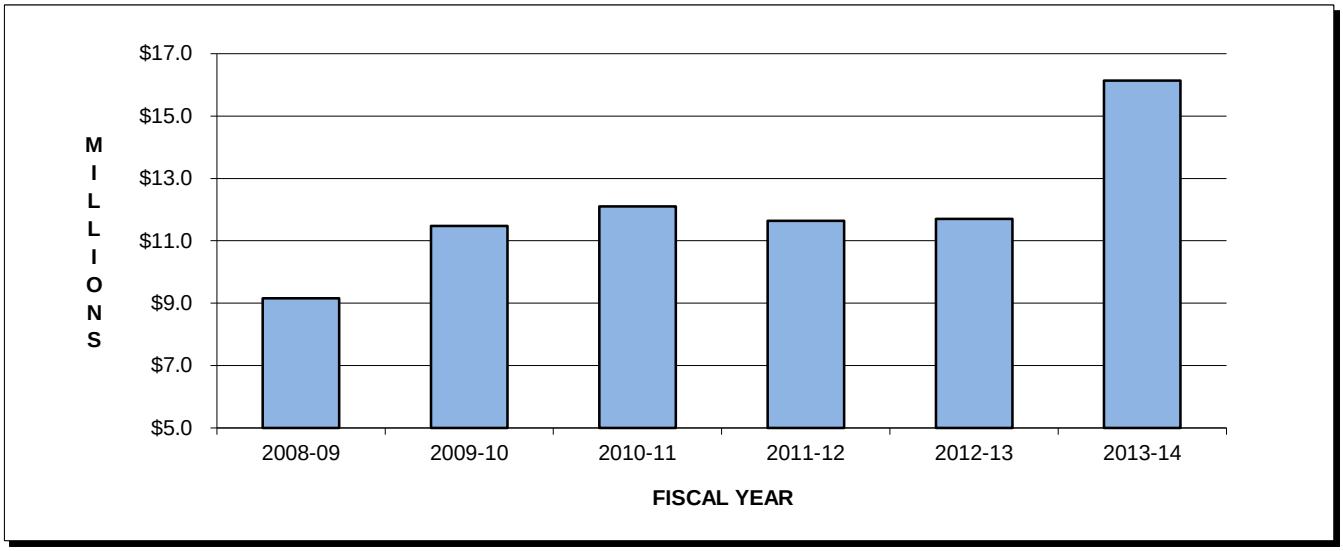
The 2003 Special Session of the State Legislature set the initial tax rate of 0.7 percent for general businesses, effective July 1, 2003 through June 30, 2004. The rate decreased to 0.65 percent effective July 1, 2004 through June 30, 2005. The rate for general businesses decreased to 0.63 percent effective July 1, 2005.

Senate Bill 429 of the 2009 Session of the State Legislature changed the tax to a two-tiered rate for General Businesses. The rate on the first $62,500 of taxable wages is 0.5%; wages above $62,500 are taxed at 1.17%. The rate for Financial Institutions was not changed.

Assembly Bill 317 of the 2009 Session of the State Legislature provides for a 50% distribution of Modified Business Tax paid by a business for a period of 10 years to a redevelopment agency that is responsible for locating a business in the state between July 1, 2009 and June 30, 2011.

Assembly Bill 561 of the 2011 Session of the State Legislature changed the rate to 1.17% on taxable wages paid above $62,500 in a calendar quarter. There is no tax on wages paid which are less than $62,500 in a calendar quarter. The new rate applies from July 1, 2011 through June 30, 2013.

LIVE ENTERTAINMENT TAX



FISCAL YEAR	LESS THAN 7500 SEATS	7500 SEATS OR GREATER	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 8,226,114.78	$ 936,154.44	$ 9,162,269.22	-10.01%
2009-10	10,442,433	1,033,086	11,475,519	25.25%
2010-11	11,088,275	1,011,012	12,099,287	5.44%
2011-12	10,576,990	1,067,201	11,644,191	-3.76%
2012-13	10,689,221	1,017,449	11,706,670	0.54%
2013-14	14,977,815	1,158,358	16,136,173	37.84%

LEGAL CITATION — Chapter 368A

IMPOSITION AND RATE — A tax imposed on any facility with 200 or more seats where live entertainment is provided and admission is charged. The Department of Taxation is only responsible for collecting this tax from non-gaming facilities. For facilities seating more than 200 and less than 7500, the rate is 10 percent of the admission charge plus 10 percent of any amount paid for food, refreshments and merchandise purchased at the facility. For facilities seating more than 7,500 the rate of tax is 5 percent of the admission charge.

CURRENT DISTRIBUTION OF REVENUE — State General Fund.

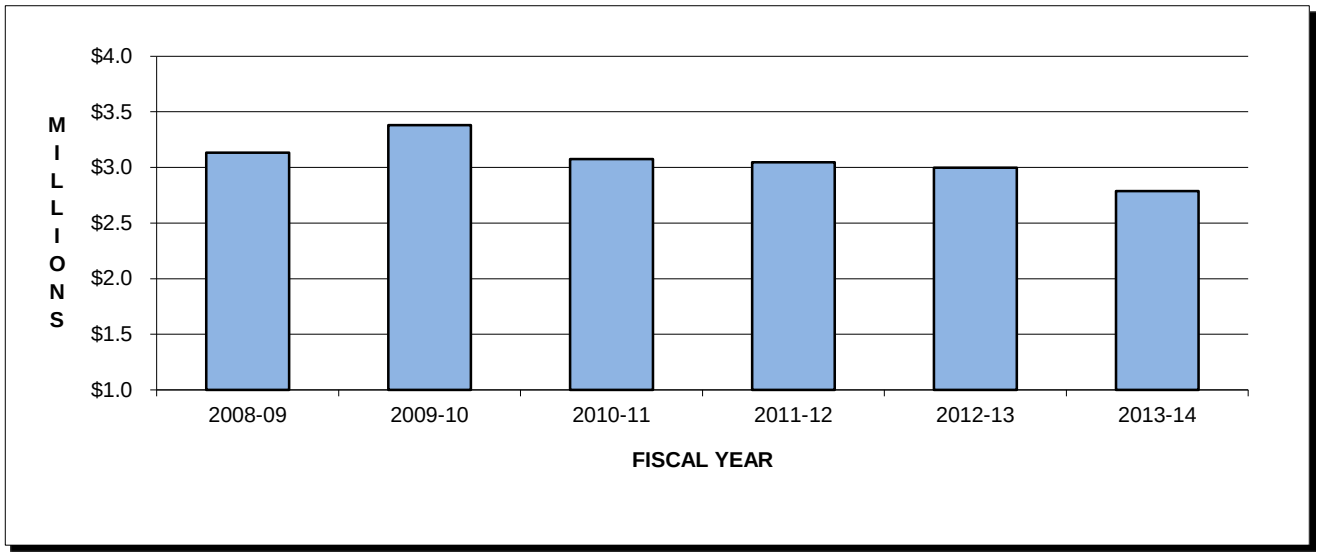
HISTORY

ORIGINALLY ENACTED — 2003 Session of the State Legislature, effective January 1, 2004.

AMENDMENTS — Amended by the 2005 Session of the State Legislature to reduce the minimum occupancy to 200 seats, and to exempt NASCAR Nextel Cup races from the tax effective July 1, 2007.

Amended by the 2007 Session of the State Legislature to exempt minor league baseball games from the tax.

BANK EXCISE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR FISCAL YEAR
2008-09	$ 3,131,495	-0.35%
2009-10	3,378,900	7.90%
2010-11	3,074,089	-9.02%
2011-12	3,047,528	-0.86%
2012-13	2,996,521	-1.67%
2013-14	2,788,166	-6.95%

LEGAL CITATION — Chapter 363A.120 Nevada Revised Statutes.

IMPOSITION AND RATE — A tax imposed on each bank at the rate of $1,750 for each branch office in excess of one maintained by the bank in any county in this State on the first day of each calendar quarter. Each bank that maintains more than one branch office in any county in this State on the first day of a calendar quarter shall make quarterly tax payments due on or before the last day of the first month of that calendar quarter.

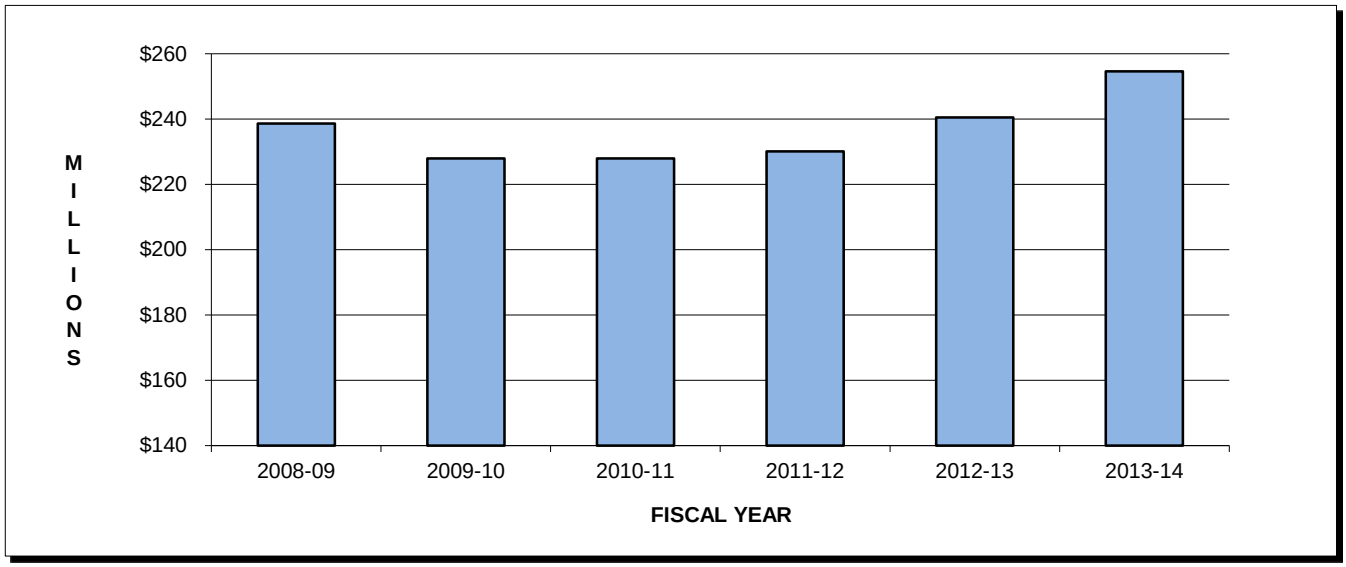
CURRENT DISTRIBUTION OF REVENUE — State General Fund.

HISTORY

ORIGINALLY ENACTED — 2003 Session of the State Legislature, effective January 1, 2004.

AMENDMENTS — 2005 Special Session of the State Legislature amended the language to impose the tax on the number of branch offices in each county in excess of one branch per county.

INSURANCE PREMIUM TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 238,622,626	-7.08%
2009-10	227,959,135	-4.47%
2010-11	227,943,702	-0.01%
2011-12*	230,099,206	0.95%
2012-13**	240,559,705	4.55%
2013-14	254,628,201	5.85%

* Total Collections include $429,957.86 in out-of-statute credits transferred to the State General Fund
** Total Collections do not include $8,646.31 in out-of-statute credits reversed from the State General Fund

LEGAL CITATION — Chapter 680B Nevada Revised Statutes.

IMPOSITION AND RATE — A tax imposed for the privilege of transacting business in this State. Each insurer shall pay a tax upon his net direct premiums and net direct considerations written, at the rate of 3.5 percent. The premium tax is due on March 15 of each year on premiums written in the prior calendar year. Insurers required to pay a tax of at least $2,000 the preceding calendar year must pay quarterly tax payments based on actual net direct premiums and net direct considerations written for the current reporting quarter. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. Other stipulations apply. These credits cannot exceed 80 percent of the tax otherwise due.

CURRENT DISTRIBUTION OF REVENUE — State General Fund.

HISTORY

ORIGINALLY ENACTED — 1933 session of the State legislature.

AMENDMENTS — 1993 session of the State Legislature transferred the function of tax collection to the Department of Taxation from the Department of Insurance effective July 1, 1993 per AB 782.

AMENDMENTS (continued)

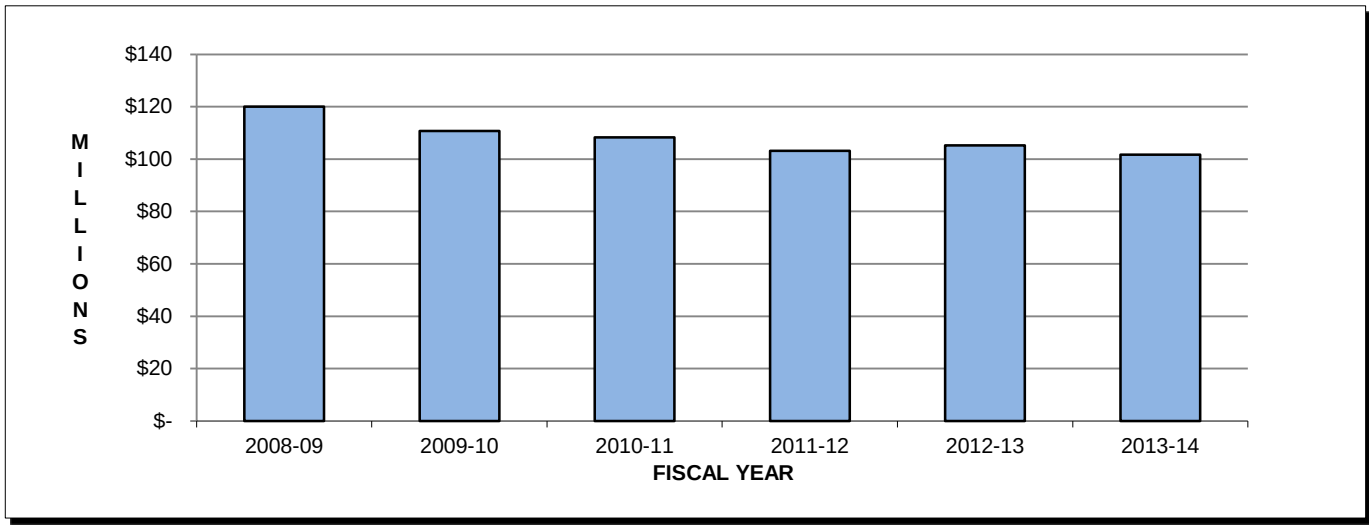
1995 Session of the State Legislature passed legislation requiring private insurers who are writing industrial insurance in this State to pay premium tax on those policies. The legislation also provided for a credit against premium taxes on industrial insurance policies in an amount equal to the assessment paid by the insurer to the Division of Industrial Relations, effective July 1, 1999.

1997 Session of the State Legislature changed the due date of the annual return from March 1st to March 15th and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.

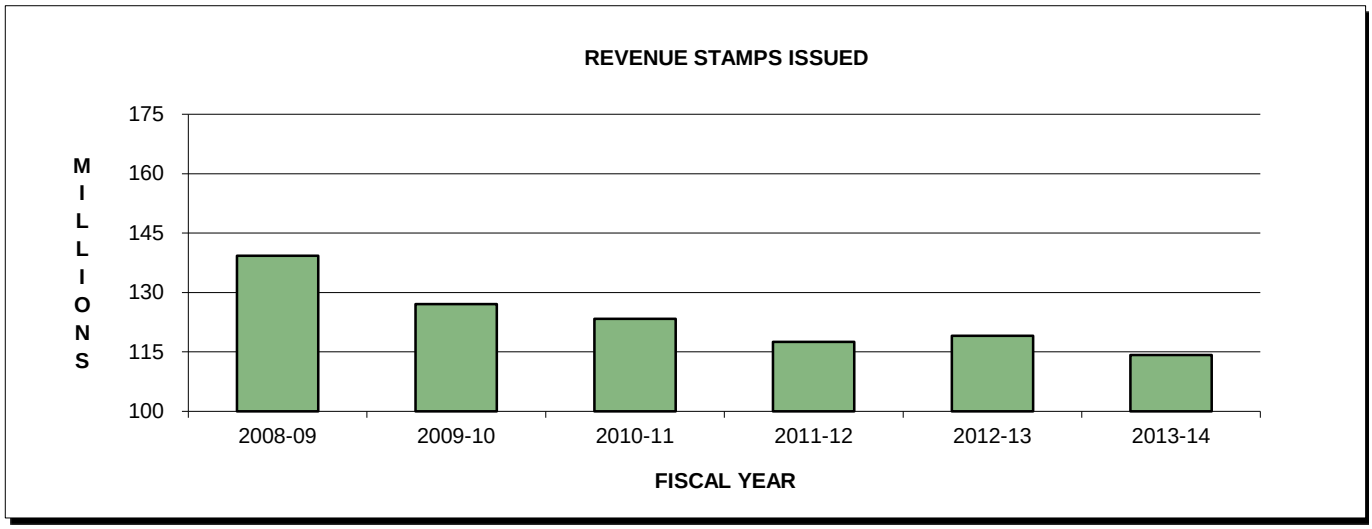
1999 Session of the State Legislature requires insurers to provide statements to insureds if the portion of premium is attributable to the general premium tax, fees or assessments, effective July 1, 2000.

2005 Session of the State Legislature lowered the tax rate for Risk Retention Groups from 3.5 percent to 2 percent, effective June 17, 2005.

CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	STAMP REVENUE	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	110,842,179	9,140,387	12,150	119,994,716	-11.14%
2009-10	101,200,980	9,574,952	10,688	110,786,619	-7.67%
2010-11	98,241,257	10,039,228	10,574	108,291,059	-2.25%
2011-12	94,828,403	8,274,310	9,563	103,112,276	-4.78%
2012-13	94,877,145	10,348,437	9,900	105,235,482	2.06%
2013-14	90,091,404	11,620,286	9,717	101,721,406	-3.34%



FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
2008-09	139,306,800	12.95%	2011-12	117,511,200	-4.72%
2009-10	127,043,100	-8.80%	2012-13	119,071,200	1.33%
2010-11	123,332,700	-24.08%	2013-14	114,233,400	-4.06%

NOTE: The tax represents stamps paid for, penalty and interest, and Use Tax paid by manufacturers on gift or sample cigarettes. Revenue stamps represent the number of paid stamps, issued by the Department.

LEGAL CITATION		Chapter 370 Nevada Revised Statutes.
RATE		Cigarettes - 40 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.
CURRENT DISTRIBUTION OF REVENUE		5 mills per cigarette for distribution to eligible local governments (less administrative fee determined by legislative appropriation) through the Consolidated Tax distribution.
		35 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.

HISTORY

ORIGINALLY ENACTED		1947 session of State Legislature.
RATE		1947 - 1949, 2 cents; 1949 - 1961, 3 cents; 1961 - 1969, 7 cents; 1969 to June 30, 1983, 10 cents; July 1, 1983 to June 30, 1985, 15 cents per package; July 1, 1985 to June 30, 1987, 7.5 mills per cigarette; July 1, 1987 to June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette; July 22, 2003, 40 mills per cigarette.
AMENDMENTS	1947	Wholesalers' discount 10 percent for stamping; 5 percent for administration; remainder to State General Fund.
	1949	Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund; 12.5 percent to counties.
	1953	Effective date of Use Tax on cigarettes.
	1955	Wholesalers' discount for stamping reduced to 5 percent.
	1960	Refunds allowed for tax paid on stale cigarettes.
	1961	Wholesalers' stamping discount, 4 percent; revenue distribution, 66 percent to State General Fund; 28.5 percent to cities and counties based on population; 5.5 percent to counties based on sales.
	1965	Revenue distribution changed - 30 percent to State General Fund; 64.5 percent to cities and counties based on population; 5.5 percent to counties based on county sales.
	1967	Revenue distribution changed - 100 percent local.
		No cities - 100 percent to county.
		One city - based on population - county and city.
		Two or more cities - to cities based on population.
	1969	Administrative costs reimbursed in amount determined by legislative appropriation each biennium.

AMENDMENTS (continued)

1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps:

FY 2008-09	30,892,500	FY 2011-12	25,440,000
FY 2009-10	28,035,000	FY 2012-13	22,935,000
FY 2010-11	27,315,000	FY 2013-14	20,115,000

1983 The 1983 session of the State Legislature enacted an additional 5 cent per pack tax for distribution to the State General Fund. In addition, all products made from tobacco, other than cigarettes, are taxed at 30 percent of the manufacturers wholesale price for distribution to the State General Fund.

1985 The 1985 session of the State Legislature enacted a tax base change; to 7.5 mills per cigarette but not less than 15 cents per package.

1987 The 1987 session of the State Legislature enacted a tax rate change; to 10 mills per cigarette but not less than 20 cents per package.

1989 The 1989 session of the State Legislature enacted a tax rate change; to 17.5 mills per cigarette.

1991 Wholesalers' discount for stamping reduced from 4 percent to 3 percent.

1997 Monthly reports required from wholesale and retail dealers of other tobacco products.

Other tobacco products displayed or exhibited at trade show exempt from excise tax.

The 1997 Legislature created the Consolidated Tax Program. Beginning FY 1998-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

1999 The 1999 Legislature enacted Assembly Bill 667, which is Nevada's model legislation for the Tobacco Master Settlement Agreement. Effective May 24, 1999, all manufacturers of tobacco products sold in Nevada are required to participate in the Tobacco Settlement Agreement or to place money in escrow.

2001 Senate Bill 381, effective July 1, 2001, revised the definition of wholesale dealer and wholesale price for Other Tobacco Products. SB 381 changed the payment of tax to after the sale or distribution of Other Tobacco Products.

Senate Bill 527, effective July 1, 2001, provides for an exemption for duty-free sales enterprises and persons importing cigarettes for personal use. SB 527 also requires cigarette revenue stamps designed to identify the dealer who affixes the stamp.

AMENDMENTS (continued)

2003 Senate Bill 8, effective July 22, 2003, enacted a tax rate change on cigarettes to 40 mills per cigarette.

Assembly Bill 4, effective August 1, 2003, changed the cigarette wholesalers' discount rate for stamping from 3 percent to 0.5 percent. AB4 also changed the other tobacco products wholesalers' collection allowance from 2 percent to 0.5 percent if the taxes are paid timely.

2005 Assembly Bill 436, effective October 1, 2005, requires the Department to maintain a listing of tobacco products that may be sold in the state of Nevada on the Department's internet website by January 1, 2006; prohibits a person from affixing a stamp to a package of cigarettes of a manufacturer of tobacco products or brand family which is not included in the directory; and prohibits the sale, offer or possession for sale, cigarettes of a manufacturer of tobacco products or brand family not included in the directory.

Assembly Bill 464, effective June 10, 2005, adds new licensing requirements for manufacturers and retailers of tobacco products; adds licensing and reporting requirements for anyone selling tobacco products into Nevada; prohibits a person, other than a wholesale dealer, from receiving unstamped cigarette packages; and provides various felony charges for certain violations of the tobacco tax laws.

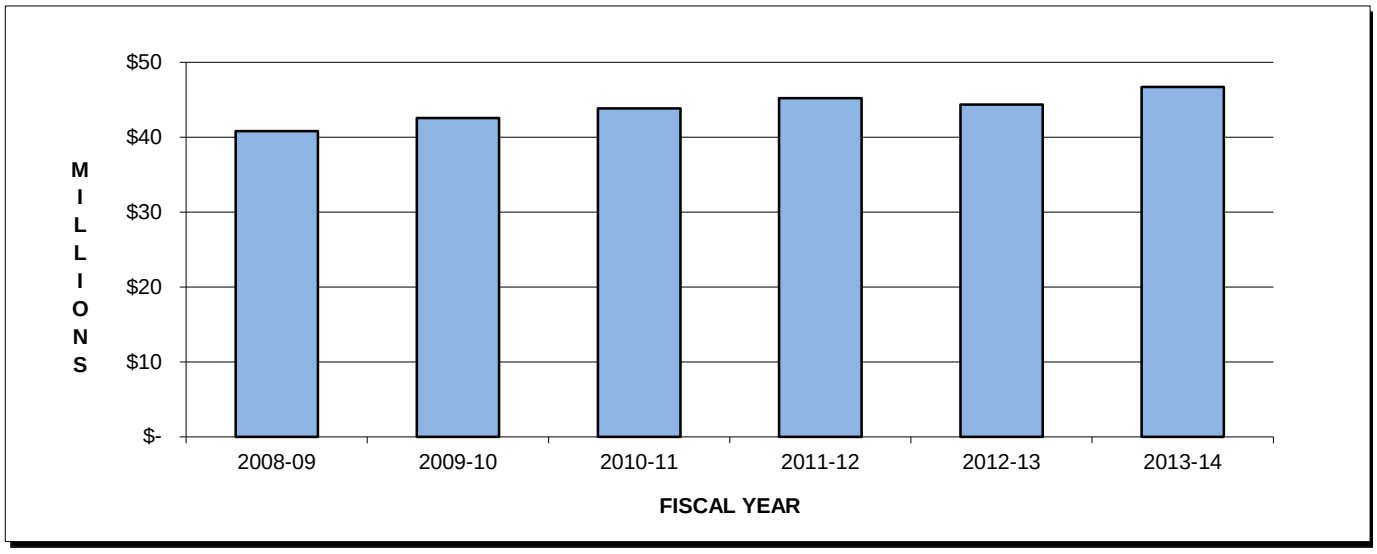
2008 Senate Bill 2 of the 25th Special Session temporarily changed the cigarette wholesalers' discount rate for stamping from 0.5 percent to 0.25 percent. Senate Bill 2 also temporarily changed the other tobacco products wholesalers' collection allowance from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.

2009 Assembly Bill 552 of the 2009 Legislative Session removed the sunset date of June 30, 2009 for the collection allowance and discount rate of 0.25 percent.

TRANSFER OF CIGARETTE TAX REVENUE
TO CONSOLIDATED TAX
FISCAL YEAR 2013-14

COUNTY		TAX	% OF TOTAL
Carson City	$	219,061	0.22%
Churchill		99,722	0.10%
Clark		7,855,848	7.72%
Douglas		189,719	0.19%
Elko		204,560	0.20%
Esmeralda		3,398	0.00%
Eureka		7,946	0.01%
Humboldt		68,688	0.07%
Lander		24,581	0.02%
Lincoln		20,151	0.02%
Lyon		206,433	0.20%
Mineral		18,488	0.02%
Nye		175,009	0.17%
Pershing		27,710	0.03%
Storey		16,212	0.02%
Washoe		1,689,964	1.66%
White Pine		39,295	0.04%
TOTAL COUNTY TRANSFER	$	10,866,785	10.68%
Administrative Fees		518,572	0.51%
State General Fund		78,715,764	77.38%
Other Tobacco Products		11,620,286	11.42%
TOTAL	$	101,721,406	100.00%

LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES AND FINES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 40,670,524	$ 151,681	$ 40,822,205	-6.42%
2009-10	42,396,078	175,813	42,571,891	4.29%
2010-11	43,621,305	205,392	43,826,696	2.95%
2011-12 *	44,994,469	216,433	45,210,902	3.16%
2012-13	44,106,113	227,207	44,333,320	-1.94%
2013-14	46,491,620	209,060	46,700,681	5.34%

*Fiscal Year 2011-12 Tax and Licenses and Fines have been revised due to additional information received.

LEGAL CITATION	Chapters 369 and 597 Nevada Revised Statutes.	
RATES	Over 22 percent alcohol content by volume	$3.60 per gallon
	Over 14 percent up to 22 percent by volume	$1.30 per gallon
	0.5 up to 14 percent by volume	$0.75 per gallon
	Beer	$0.16 per gallon
LICENSE FEES	Importer of wine, beer, and liquor	$500
	Importer of beer	$150
	Wholesaler of wine, beer and liquor	$250
	Wholesaler of beer	$75
	Brew Pub	$75
	Brewer	$75
	Winemaker	$75
	Certificate of Compliance	$50
FINES	First offense	$500
	Second offense	$1,000
	Third and subsequent offenses	$2,000

CURRENT DISTRIBUTION OF REVENUE

50 cents per gallon of collections on over 22 percent alcohol content allocated for distribution to eligible local governments through the Consolidated Tax distribution. The portion of tax on liquor containing over 22 percent alcohol which exceeds $3.45 per wine gallon is transferred to the liquor program account in the State General Fund. Fifty percent of Liquor Awareness Fines go to Aid for Victims of Domestic Violence and the other fifty percent go to community juvenile justice programs. All remaining revenues go to the State General Fund.

ORIGINALLY ENACTED		1935 as a Stamp Tax.
RATES	1935	Case beer, 24 bottles, 6 cents per case; 36 bottles, 9 cents per case; keg beer, 2 cents per gallon. Wines up to 14 percent alcohol content, 2 1/2 cents per quart; 14 percent up to 22 percent alcohol content, 5 cents per quart. All alcoholic beverages over 22 percent alcohol content, up to 4 ounces, 1 cent; up to 8 ounces, 2 cents; up to 16 ounces, 5 cents; up to 32 ounces, 10 cents.
	1945	Beer, 3 cents per gallon; liquor, 8 percent up to 14 percent alcohol content, 15 cents per gallon; over 14 percent up to 22 percent alcohol content, 25 cents per gallon; over 22 percent alcohol content, 60 cents per gallon.
	1947	Beer, 3 cents per gallon; liquor, up to 14 percent alcohol content, 15 cents per gallon; over 14 percent to 22 percent alcohol content, 30 cents per gallon; over 22 percent alcohol content, 80 cents per gallon.
	1961	Beer, 6 cents per gallon; liquor, up to 14 percent alcohol content, 30 cents per gallon; over 14 percent up to 22 percent alcohol content, 50 cents per gallon; over 22 percent alcohol content, $1.40 per gallon.
	1969	Over 22 percent alcohol increased to $1.90 per gallon.
	1981	Over 22 percent alcohol increased to $2.05 per gallon.
	1983	Beer, 9 cents per gallon; liquor, up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon; over 22 percent alcohol content, $2.05 per gallon.
DISTRIBUTION	1935	3 percent for administration, $100,000 to School Fund; $24,000 to University Contingent Fund; balance to State Emergency Employment Bond Interest and Redemption Fund.
	1937	5 percent maximum for administration; balance as follows: 50 percent to School Fund; 15 percent to University Contingent Fund; 35 percent to State Emergency Employment Bond Interest and Redemption Fund.
	1939	5 percent maximum for administration; balance as follows: 50 percent to School Fund; 40 percent to University Contingent Fund; 10 percent to Consolidated Bond Interest and Redemption Fund.
	1943	5 percent maximum for administration; balance to General Fund.
	1949	All revenue to General Fund, administration costs appropriated.
	1969	All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly:
		No cities - 100 percent to county.
		One city - based on population ratio of county and city.
		Two or more cities - to cities based on population.

DISTRIBUTION (continued)	1981	Additional 15 cent tax on over 22 percent alcohol allocated to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
AMENDMENTS	1945	Changed from Stamp Tax to Excise Tax.
	1955	Allowed 2 percent tax discount to importer.
	1961	Allowed 3 percent tax discount to importer.
	1969	Raised rate for over 22 percent alcohol content from $1.40 to $1.90 and allocated 50 cents of that rate to counties and cities.
	1981	Raised rate for over 22 percent alcohol content from $1.90 to $2.05 allocating 50 cents of that rate to counties and cities and 15 cents to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
	1983	Raised rates for beer to 9 cents per gallon; liquor up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon. Over 22 percent alcohol content remained at $2.05 per gallon.
	1995	An applicant for a certificate of compliance must pay a $50 fee. This fee is renewable on or before July 1st of each year.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Senate Bill 428, effective June 7, 1999 increased the amount of wine a Nevada resident may import from one gallon per month to twelve cases per year for personal or household use. Other alcoholic beverages remain at one gallon per month.
	2001	Assembly Bill 12, effective June 15, 2001, authorized the transfer of liquor (not including beer), between affiliated retailers that hold non-restricted gaming licenses.
	2003	Assembly Bill 437, effective July 1, 2003, changed the definition of supplier and authorized the transfer of liquor including beer, between affiliated retailers that hold non-restricted gaming licenses.
		Assembly Bill 4, effective August 1, 2003, changed the early payment discount rate from 3 percent to 0.5 percent.
		Senate Bill 373, effective October 1, 2003, changed the reporting requirements for shipments of liquor into Nevada by a common or contract carrier.
		Raised rates for beer to 16 cents per gallon; liquor up to 14 percent alcohol content, 75 cents per gallon; over 14 percent up to 22 percent alcohol content, $1.30 per gallon and over 22 percent alcohol content to $3.60 per gallon.

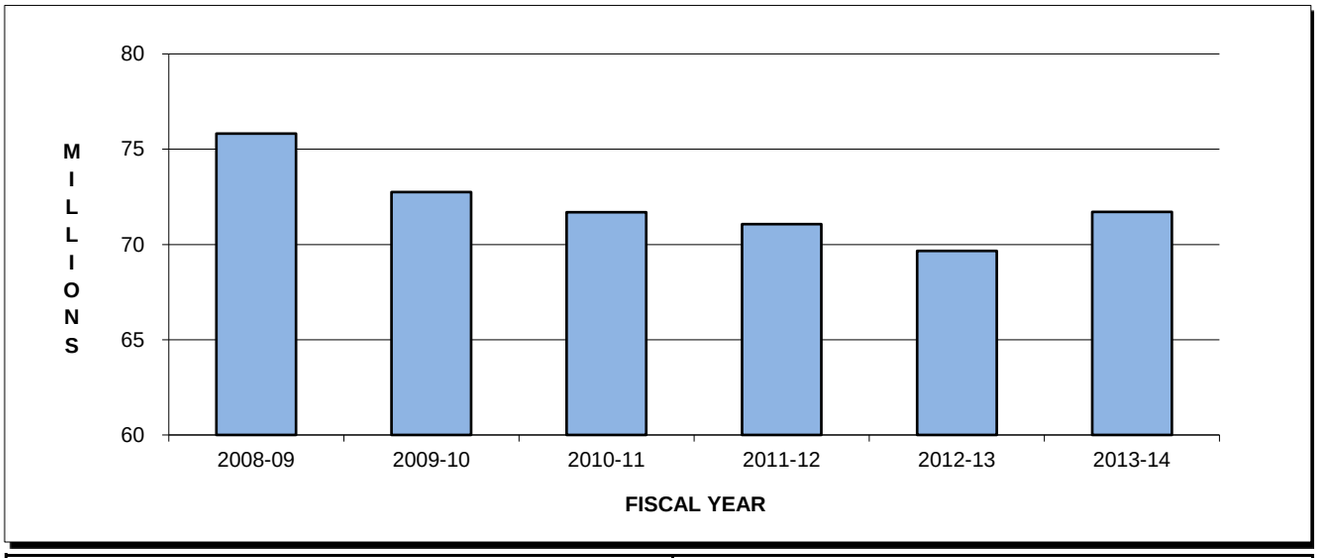
AMENDMENTS (continued)	2005	Assembly Bill 221, effective June 10, 2005, adds rectifiers to the definition of a supplier.
		Senate Bill 233, effective June 10, 2005, creates licensing requirements for Instructional Wine Making Facilities; limits the amount of wine produced per person to 60 gallons in a 12 month period; wine produced on the premises can only be used for household or personal use; and exempts Instructional Wine Making Facilities from the liquor excise tax.
		Senate Bill 457, effective June 17, 2005, revised provisions governing the storage and transfer of liquor between certain retail liquor stores; authorizes a wholesale dealer, supplier, retailer or retail liquor dealer to bring a civil action for certain violations relating to intoxicating liquor; requires sellers, servers and security personnel employed at an establishment where alcoholic beverages are sold to complete alcohol awareness training; and requires the Department of Taxation to impose administrative fines upon the owners or operators of certain establishments for violations relating to alcohol awareness training cards.
	2008	Senate Bill 2 of the 25th Special Session temporarily reduced the early payment discount rate from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.
	2009	Assembly Bill 432 of the 2009 Legislative Session provides that fines collected from establishments for alcohol awareness training violations are to be distributed 50% to Aid to Victims of Domestic Violence and 50% to community juvenile justice programs.
		Assembly Bill 552 removed the sunset date of June 30, 2009 for the discount rate.

TRANSFER OF LIQUOR TAX REVENUE
TO CONSOLIDATED TAX
FISCAL YEAR 2013-14

COUNTY		TAX	% OF TOTAL
Carson City	$	72,496	0.16%
Churchill		33,002	0.07%
Clark		2,599,797	5.57%
Douglas		62,785	0.13%
Elko		67,697	0.14%
Esmeralda		1,125	0.00%
Eureka		2,630	0.01%
Humboldt		22,732	0.05%
Lander		8,135	0.02%
Lincoln		6,669	0.01%
Lyon		68,316	0.15%
Mineral		6,118	0.01%
Nye		57,917	0.12%
Pershing		9,170	0.02%
Storey		5,365	0.01%
Washoe		559,273	1.20%
White Pine		13,004	0.03%
TOTAL COUNTY TRANSFER	$	3,596,230	7.70%
Liquor Program Account		1,255,205	2.69%
State General Fund		41,838,536	89.59%
Alcoholic Beverage Awareness Program Fine			
Victims of Domestic Violence		5,355	0.01%
Community Juvenile Justice Program		5,355	0.01%
TOTAL	$	46,700,681	100.00%

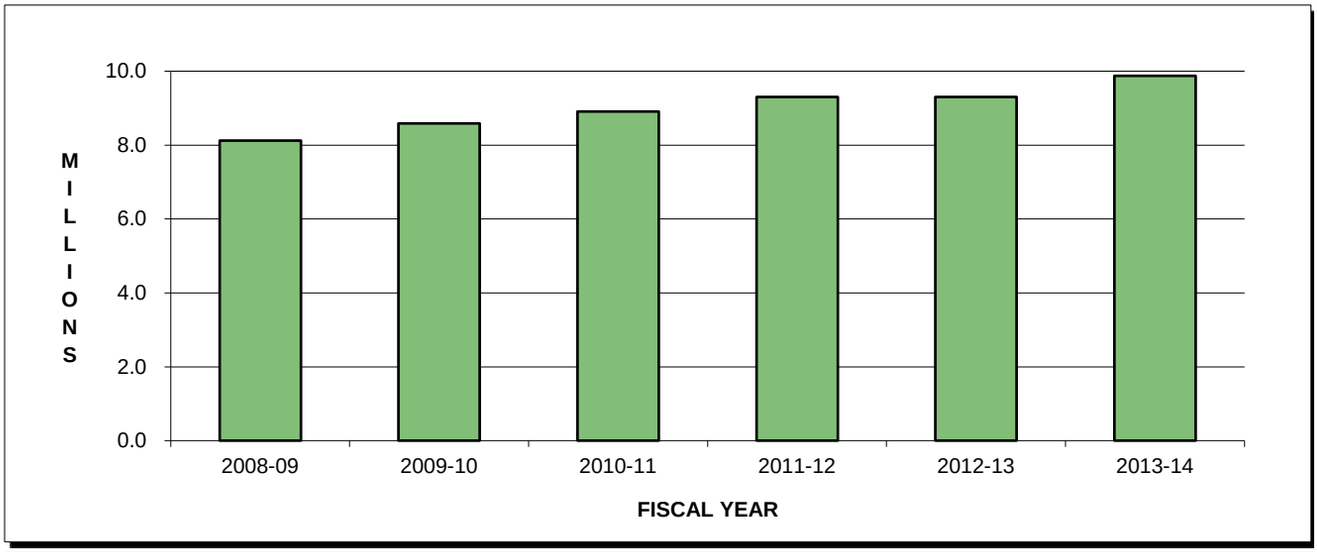
ALCOHOLIC BEVERAGE GROWTH

BEER - GALLONS



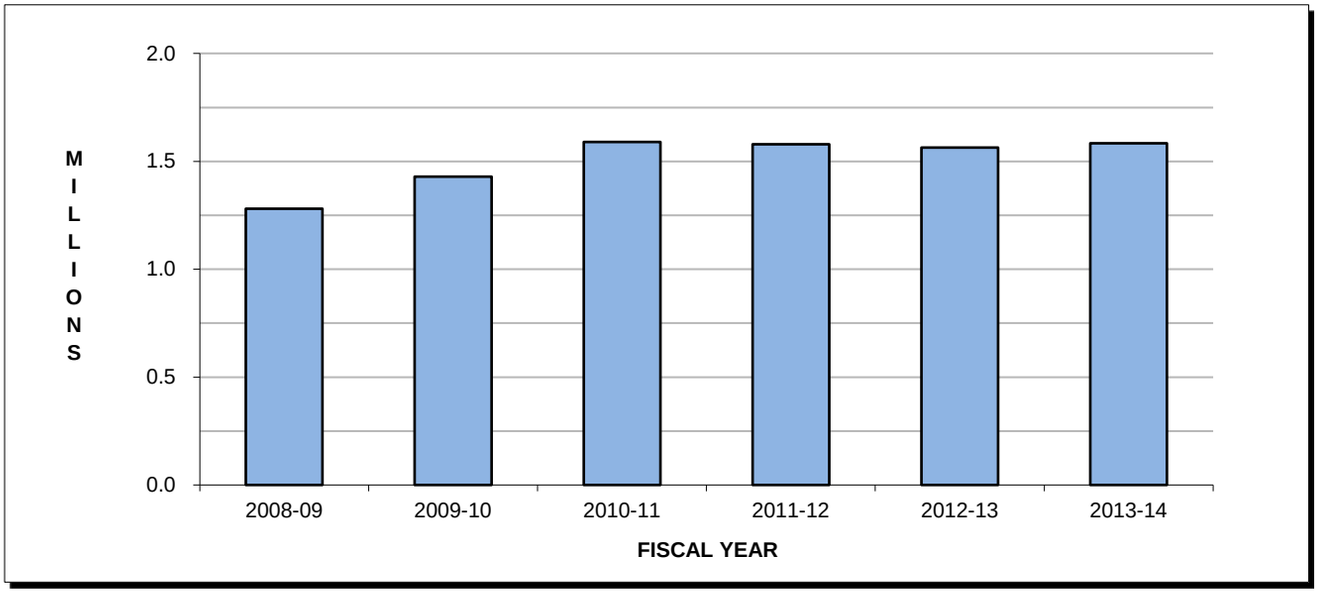
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2008-09	75,818,448	-2.07%	2011-12	71,066,573	-0.86%
2009-10	72,748,860	-4.05%	2012-13	69,667,527	-1.97%
2010-11	71,685,996	-1.46%	2013-14	71,710,388	2.93%

ALCOHOLIC BEVERAGES 0.50% TO 14% ALCOHOL CONTENT BY VOLUME - GALLONS



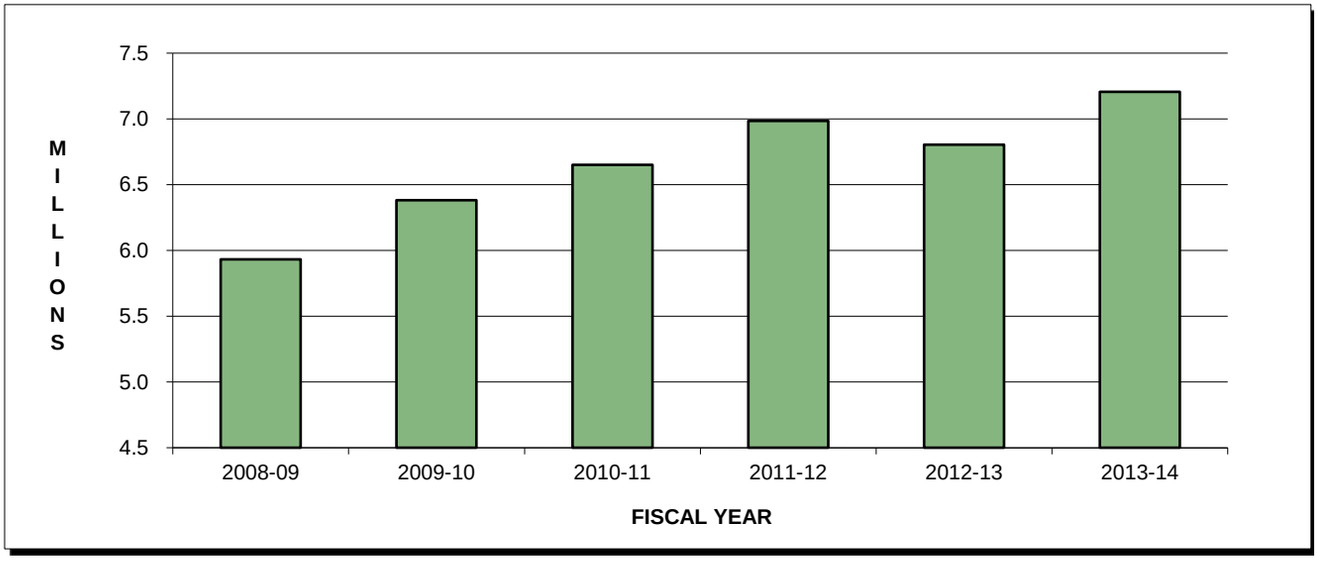
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2008-09	8,119,233	-8.10%	2011-12	9,301,086	4.41%
2009-10	8,591,790	5.82%	2012-13	9,304,461	0.04%
2010-11	8,908,047	3.68%	2013-14	9,877,949	6.16%

ALCOHOLIC BEVERAGES OVER 14% UP TO 22% ALCOHOL CONTENT BY VOLUME - GALLONS



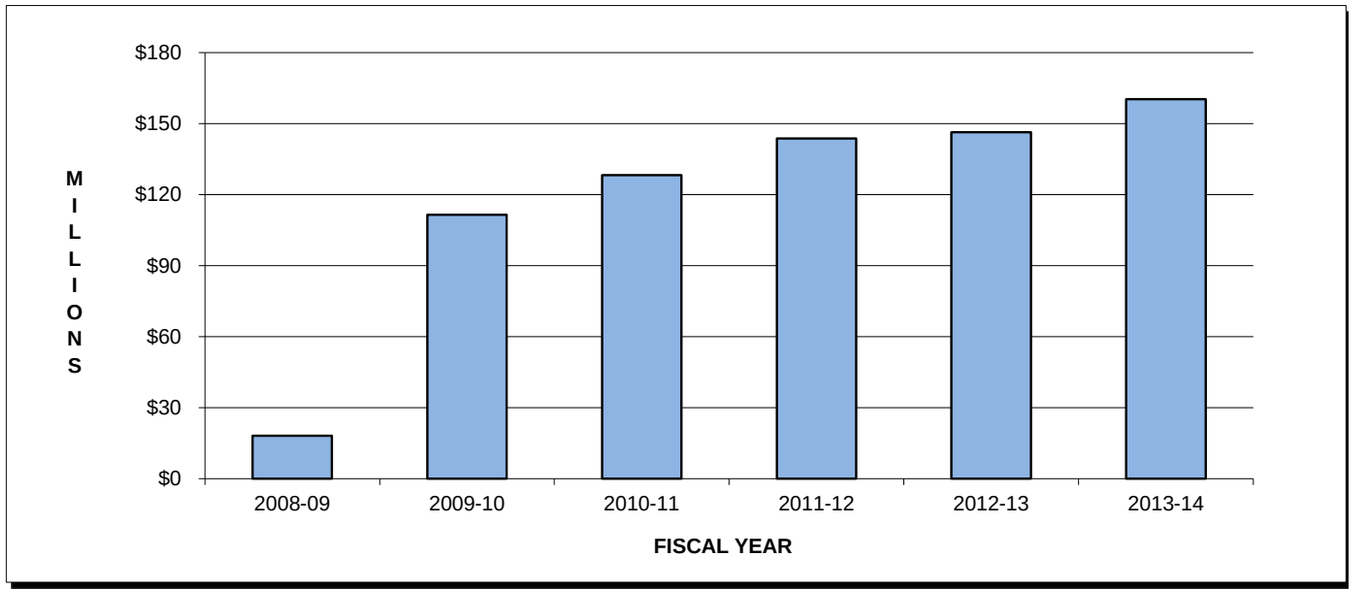
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2008-09	1,281,127	-8.34%	2011-12	1,579,879	-0.63%
2009-10	1,429,308	11.57%	2012-13	1,563,835	-1.02%
2010-11	1,589,900	11.24%	2013-14	1,583,207	1.24%

ALCOHOLIC BEVERAGES OVER 22% ALCOHOL CONTENT BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2008-09	5,933,128	-8.32%	2011-12	6,985,790	5.01%
2009-10	6,383,442	7.59%	2012-13	6,804,994	-2.59%
2010-11	6,652,696	4.22%	2013-14	7,208,111	5.92%

LODGING TAX



FISCAL YEAR	TOURISM	GENERAL FUND	SCHOOL SUPPORT FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 18,163,308.64	$ -	$ -	$ 18,163,308.64	-4.79%
2009-10	13,842,014	97,671,733	-	111,513,747	513.95%
2010-11	15,636,505	112,567,350	-	128,203,856	14.97%
2011-12	17,318,898	-	126,448,499	143,767,397	12.14%
2012-13	17,645,471	-	128,724,715	146,370,186	1.81%
2013-14	19,279,041	-	141,118,366	160,397,406	9.58%

LEGAL CITATION

Chapter 244.3354 Nevada Revised Statutes.

IMPOSITION AND RATE

Tax on revenues from rental of transient lodging is imposed at the rate of at least 1 percent of the gross receipts. 3/8 of the first 1 percent of the gross receipts from the rental of transient lodging is paid to the Department of Taxation by the county fair and recreation boards or by the board of county commissioners in each county imposing a room tax. The county retains 5/8 of the first 1 percent for local promotion of tourism.

In counties with populations greater than 300,000, an additional tax of up to 3 percent on the rental of transient lodging is remitted to the Department of Taxation for distribution to the State Supplemental School Support Fund.

CURRENT DISTRIBUTION OF REVENUE

Proceeds of the tax are deposited by the Department with the State Treasurer for credit to the fund for the promotion of tourism and to the State Supplemental School Support Fund.

HISTORY

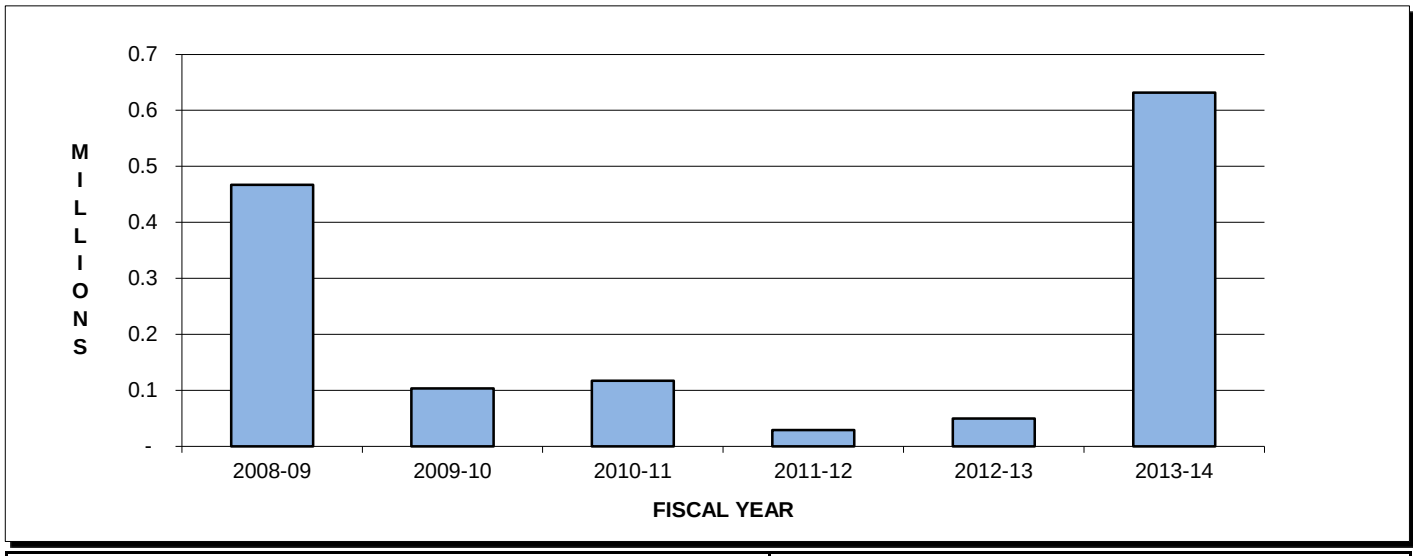
ORIGINALLY ENACTED

1983 session of State Legislature, effective May 9, 1983.

AMENDMENTS

Initiative Petition 1 (IP 1) of the 2009 Session of the State Legislature imposed an additional 3 percent tax in counties with populations greater than 300,000 for remittance to the State General Fund. If the lodging tax rate on July 31, 2008 was under 10 percent, an additional lodging tax rate of 3 percent will be imposed. If the lodging tax rate exceeded 10 percent on July 31, 2008, the tax imposed is at a rate equal to the difference between 13 percent and the sum of the rates of the existing taxes. Any increase in the rate of an existing tax after July 31, 2008 does not reduce the rate of the tax imposed under IP 1. As of July 1, 2011 the additional percentage imposed by IP 1 is deposited into the State Supplement School Support Fund.

ESTATE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 466,994	105.27%	2011-12	$ 29,239	-75.00%
2009-10	103,739	-77.79%	2012-13	49,573	69.55%
2010-11	116,964	12.75%	2013-14	631,606	1174.08%

The credit allowable against the federal estate tax for the payment of State death taxes is being phased out by the Internal Revenue Service and will no longer apply on deaths occurring after December 31, 2004. Nevada estate tax is based solely on this credit.

LEGAL CITATION

Chapter 375A Nevada Revised Statutes.

HISTORY

ORIGINALLY ENACTED

1987 session of State Legislature, effective March 13, 1987.

IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who has property located in Nevada at the time of death in the amount of the maximum credit allowable against the federal estate tax for the payment of State death taxes.

CURRENT DISTRIBUTION OF REVENUE

The money in the estate tax account may only be disbursed as authorized by the Legislature. The legislatively approved distribution of estate tax receipts is as follows:

1. Transfer of an amount to the Department to reimburse the cost to administer the tax.

2. Five percent of the tax receipts held for reserve, to refund any overpayments of the tax.

3. Fifty percent of the remaining proceeds of the tax to the University and Community College System Endowment Fund.

4. Fifty percent of the remaining proceeds of the tax to the Department of Education to the fund for class-size reduction.

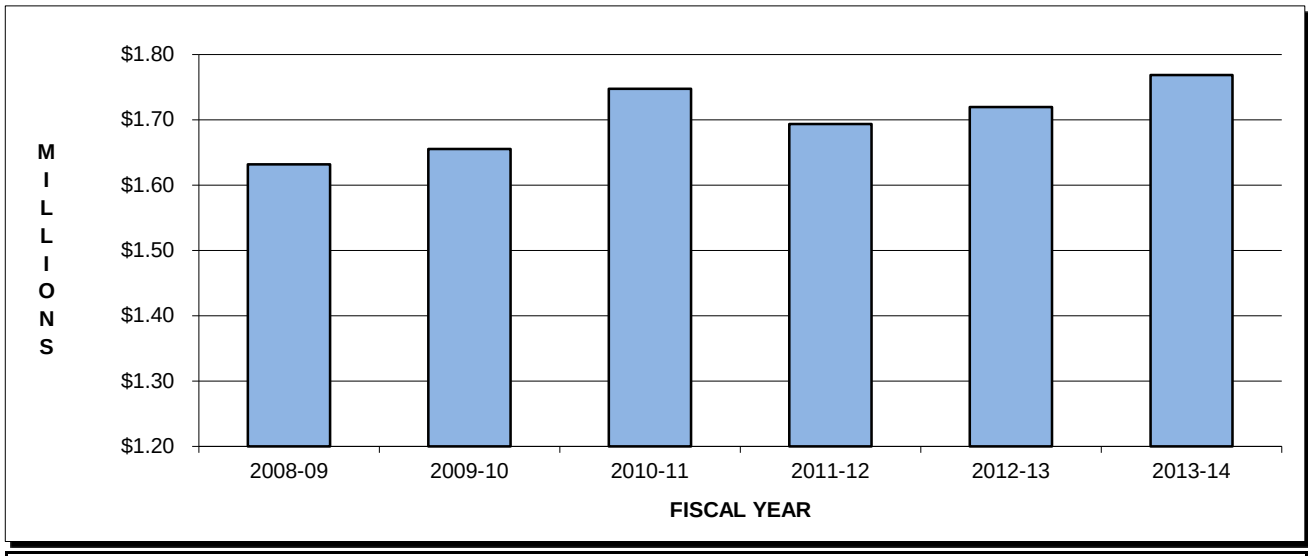
DISTRIBUTION OF ESTATE TAX REVENUE
FISCAL YEAR 2013-14

Department of Taxation administrative costs	$	-
Reserve for refunds		631,606
Department of Education: Trust Fund for the Education of Pupils		-
University of Nevada System Endowment Fund		-
TOTAL	$	631,606

ESTATE TAX RESERVE FOR REFUNDS

Beginning balance brought forward July 1, 2013	$	149,292
Estate tax receipts - Reserve for refunds Fiscal Year 2013		631,606
Balance available	$	780,898
Less: Refunds issued Fiscal Year 2014		-
Ending Balance at June 30, 2014	$	780,898

TIRE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 1,631,512	-8.17%
2009-10	1,655,033	1.44%
2010-11	1,747,248	5.57%
2011-12	1,693,257	-3.09%
2012-13	1,719,514	1.55%
2013-14	1,768,460	2.85%

LEGAL CITATION — Chapter 444A Nevada Revised Statutes.

IMPOSITION AND RATE — A tax imposed on the retail sale of a new tire at the rate of $1.00 per tire. The tax is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the tax is remitted to the Department; 5 percent is retained by the seller to cover their related administrative costs.

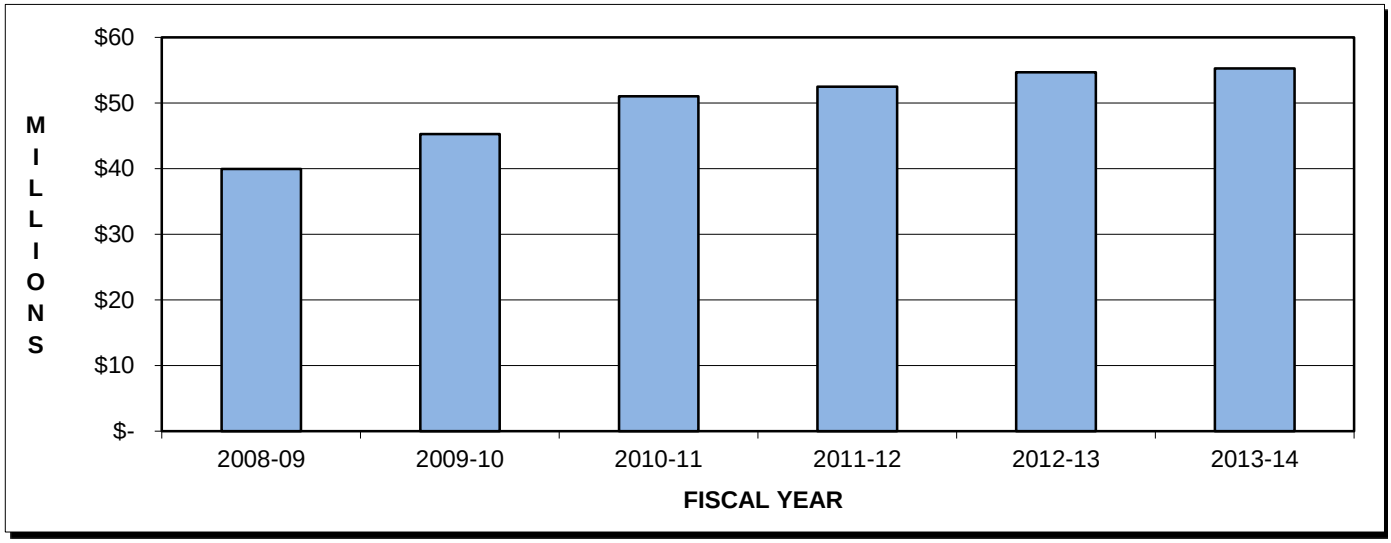
CURRENT DISTRIBUTION OF REVENUE — The revenue collected by the Department is deposited for credit to the solid waste management account in the State General Fund. The State Controller distributes quarterly as follows: 0.5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30 percent Clark County District Board of Health; and 25 percent Washoe County District Board of Health.

HISTORY

ORIGINALLY ENACTED — 1991 Session of the State Legislature.

AMENDMENT — 1993 Session of the State Legislature, per Senate Bill1 97 and Assembly Bill 386; transferred the function of tax collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

GOVERNMENT SERVICES FEE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2008-09	$ 39,927,181	-3.10%
2009-10	45,258,487	13.35%
2010-11	51,039,985	12.77%
2011-12	52,509,571	2.88%
2012-13	54,694,426	4.16%
2013-14	55,251,487	1.02%

LEGAL CITATION — Chapter 244A and Chapter 482 Nevada Revised Statutes.

IMPOSITION AND RATE — A fee imposed on the short-term lease of passenger vehicles. The fee is 10 percent of lease charges. Fees are due on a quarterly basis.

Effective April 1, 2004 Washoe County imposed a fee at the rate of 2 percent of lease charges with 0.25 percent of that amount going to the Department of Taxation for Collection allowance.

Effective July 1, 2005 Clark County imposed a fee at the rate of 2 percent of lease charges with 0.10 percent of that amount going to the Department of Taxation for Collection allowance.

CURRENT DISTRIBUTION OF REVENUE — State General Fund, State Highway Fund, Washoe County and Clark Cour

HISTORY

ORIGINALLY ENACTED — 1993 Session of the State Legislature, effective July 9, 1993.

AMENDMENTS

1997 — Assembly Bill 388, effective July 1, 1997 effectively transferred the responsibility for the collection of the short-term lease fees from the Department of Motor Vehicles and Public Safety to the Department of Taxation.

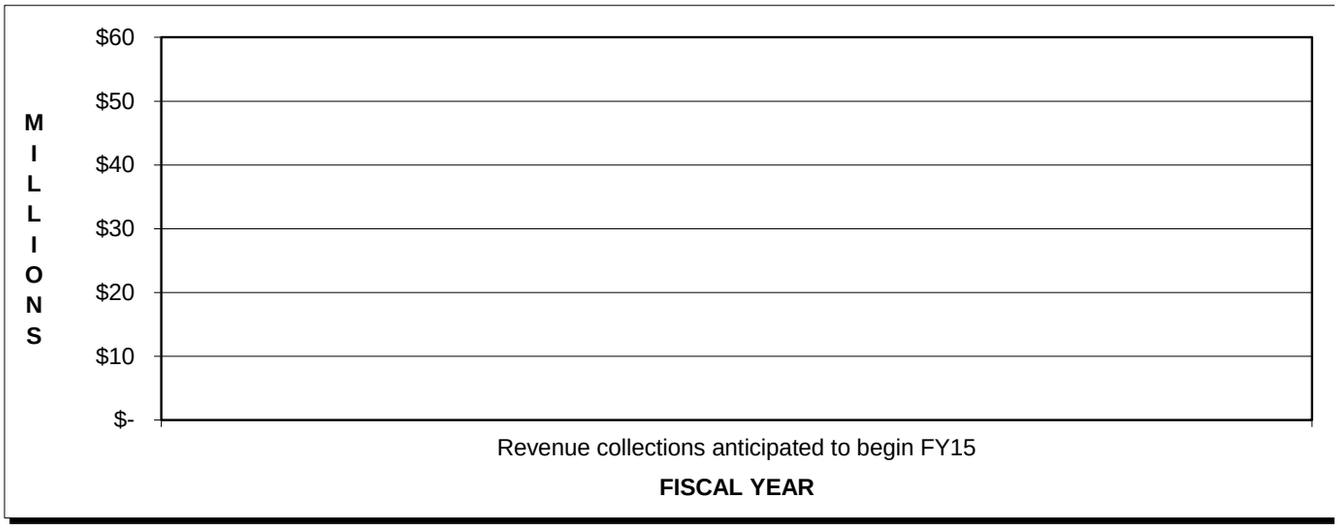
2001 — Assembly Bill 460, effective January 1, 2002 changed Short Term Lessor Fee to Government Services Fee. The filing of returns was changed from annual to quarterly reporting. The credit previously allowed for vehicle licensing fees and tax was removed, and a Recovery Surcharge Fee of up to 3.5% of lease amount was added to allow lessors to recover the cost of fees and taxes.

AMENDMENTS (continued)	2003	Senate Bill 497 effective June 10, 2003, authorized the county commissioners of a county whose population is 100,000 or more, but less than 400,000 (Washoe County only) to impose a fee of up to 2% of the lease of certain passenger cars by a short-term lessor. The bill also increased the recovery surcharge from 3.5% to an amount not to exceed 4% of the total amount for which the passenger car was leased.
		Assembly Bill 16, effective July 1, 2003, authorizes the county commissioners of a county whose population is 400,000 or more (Clark County only) to impose a fee of up to 2% on the lease of certain passenger cars by a short-term lessor.
	2007	Assembly Bill 595 effective October 1, 2007, requires one-quarter of the Short- Term Lessor Recovery Surcharge to be allocated to the Highway Construction Fund.
	2008 25th Special Session	Senate Bill 2 was effective from January 1, 2009 through June 30, 2009. It required an additional one-quarter of the Short-Term Lessor Recovery Surcharge to be allocated to the General Fund.
	2009	Senate Bill 234, effective October 1, 2009 changes the Governmental Services Fee from 6% to 10%, with one tenth of this amount or 1% being allocated to the State Highway Fund.
	2011	Assembly Bill 561, effective July 1, 2011 eliminates the distribution to the State Highway Fund.

DISTRIBUTION OF GOVERNMENT SERVICES FEE

FISCAL YEAR	HIGHWAY FUND	GENERAL FUND	WASHOE COUNTY	CLARK COUNTY	COLLECTION ALLOWANCE	TOTAL COLLECTIONS
2008-09	$ 3,425,965	$ 27,519,622	$ 1,535,546	$ 7,434,745	$ 11,303	$ 39,927,181
2009-10	3,890,026	33,579,292	1,147,437	6,632,218	9,515	45,258,487
2010-11	4,264,784	38,600,630	1,256,238	6,908,270	10,064	51,039,985
2011-12	17,424	44,499,016	1,152,133	6,831,272	9,726	52,509,571
2012-13	(17,742)	45,753,454	1,196,251	7,751,662	10,802	54,694,426
2013-14	721	46,151,227	1,141,625	7,947,098	10,816	55,251,487

MEDICAL MARIJUANA TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2013-14	$ -	0.00%

LEGAL CITATION	Chapter 453A
IMPOSITION AND RATE	An Excise tax is imposed on medical marijuana at the rate of 2% at the cultivation facility, and 2% at the production facility, and 2% at the Medical Marijuana Dispensary. The tax at the dispensary is in addition to the state and local sales and use taxes that are otherwise imposed on the sale of tangible personal property
CURRENT DISTRIBUTION OF REVENUE	75% to the State Distributive School Account in the State General Fund 25% to the Health Division of the Department of Health and Human Services

HISTORY

ORIGINALLY ENACTED	2013 Session of State Legislature, effective April 1, 2014
AMENDMENTS	

LOCAL GOVERNMENT SERVICES DIVISION

The Local Government Services Division (LGS) is responsible for administering and overseeing various property tax programs and providing oversight to the financial administration of local governments. LGS consists of five (5) sections as follows, plus a Publications and Education Section not described:

Centrally Assessed Properties Section

Under the authority of NRS 361.320, the Centrally Assessed Properties Section is responsible for the valuation, assessment, collection and distribution of ad valorem ("according to value") taxes related to property of an interstate or inter-county nature. Approximately 383 interstate or inter-county properties owned by airlines, railroads, telecommunications, electric power, gas pipeline, private carlines and water companies are valued by the Centrally Assessed Properties Section.

In addition, the real and personal property associated with mines is valued by the Centrally Assessed Properties Section pursuant to NRS 362.100(1)(b). Approximately 173 secured and unsecured mining property valuations are then transmitted to county assessors for property tax assessment and collection.

Centrally Assessed Properties is also responsible for the administration of the Net Proceeds of Minerals Tax under the authority granted in NRS 362.100. Every person extracting any mineral is required to file a statement showing the gross yield, royalties paid and claimed net proceeds from each geographically separate operation where a mineral is extracted. The Centrally Assessed Properties Section reviews the reported information and computes taxes due. There are approximately 126 net proceeds operators currently reporting to Taxation.

The Centrally Assessed Properties Section also collects and distributes the Net Proceeds of Minerals Tax and the property tax from interstate or inter-county properties to the counties.

Local Government Finance Section

The Local Government Finance Section provides oversight of the financial administration of approximately 265 Nevada local governments. Statutory authority for this function is found in NRS Chapters 350 - Municipal Obligations, and 354 - Local Financial Administration. The local government finance staff reviews and approves the budgets of all local governments within the state and monitors budgetary and financial information throughout the fiscal year. In addition to these duties, the section provides ad valorem (property) tax revenue rate regulation, provides oversight of local government debt management and evaluates financing proposals submitted by local governments.

When the Nevada Tax Commission (NTC) declares a local entity in severe financial difficulty, the Local Government Finance Section also provides management oversight and, in extreme cases, provides financial administration. No local governments are currently designated as in severe financial emergency.

Locally Assessed Properties Section

The Locally Assessed Properties Section oversees and monitors the quality of assessments performed by county assessors. Staff appraisers conduct appraisal ratio studies to determine the ratio of the assessed value of property to the taxable value of the property in each county of the State every third year (NRS 361.333). In addition to reporting on the assessment level and uniformity within each county, the Locally Assessed Properties Section conducts performance audits and reviews assessment policies, procedures and methods used within each county to ensure proper methods and procedures are developed and maintained. The staff analyzes and publishes improvement factors to be applied to non-reappraised properties, the level of exemption for personal property tax bills, and prepares special studies requested by the Nevada Tax Commission.

This section establishes, for assessment purposes, the valuation of: agricultural land (NRS 361a.140); mobile homes (NRS 361.325); and personal property (NRS 361.227). The Department provides guidance in the implementation of the property tax abatement program adopted by the Nevada State Legislature in 2005.

In addition, this section assists county assessors in valuing property upon request or upon the direction of the NTC (NRS 360.215 (8)). If the NTC finds property in a county to be assessed outside the guidelines of the ratio studies, it may call upon the section to implement a reappraisal program (NRS 361.333 (5c)). This section also provides training to Assessors through classes and webinars.

Audit Section

The Audit Section conducts audits of the records of county recorders and county treasurers to ensure the real property transfer tax is collected fairly and equitably with all claims for exemption in compliance with NRS 375.090. The audit consists of on-site inspections, individual interviews with the recorder and treasurer of the subject county, and review of deeds, declarations of value, other corporate, estate planning, and title documents, to determine whether the transfer of real property was a taxable event.

In addition, under the authority of NRS 375, the Audit Section provides oversight, compliance, and audit services to the offices of county recorders. The Section monitors appeals of the real property transfer tax in local jurisdictions and reviews district attorney opinions for congruity and compliance with NRS 375 and NAC 375. In addition, the section discovers, researches, and distributes information to the county recorders with regard to applying exemptions and requirements for supporting documentation, and monitors all remittances submitted pursuant to NRS 375.023 and NRS 375.070, and reconciles the remittances to county recorder reports.

In addition, the Section designs, plans, and conducts performance audits of county officials with regard to the administration of the property tax, including a variety of topics such as the methodology used to establish value for taxable property, the application of exemptions and abatements, and the collection and distribution of the property tax.

Pursuant to NRS 362.200, the Audit Section also conducts financial audits of taxpayers reporting net proceeds of minerals tax.

Boards and Commissions

The Appraiser Certification Board (ACB) is an appointed board established to advise the Department of Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes. The staff tracks and maintains a database of all County Appraisers' continuing education credits.

The Committee on Local Government Finance (CLGF) is an eleven member appointed board authorized by NRS 354 to advise the Department of Taxation on matters affecting local governments and their finances. The staff prepares and delivers reports on the financial condition of local governments, and drafts regulations on local government finance topics for adoption by CLGF.

The Mining Oversight and Accountability Commission (MOAC) The staff arranges meetings for the Commission to review compliance issues of various state agencies with regard to the mining industry and prepares reports regarding the net proceeds of minerals tax. The MOAC was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature.

The Nevada Tax Commission (NTC) The staff prepares a variety of publications regarding property tax assessment which must be approved by the Commission. In addition, staff maintains case files from appeals of abatement determinations by County Assessors and also prepares case files and makes recommendations for appeals of decisions of penalty and interest waivers by County Treasurers and Assessors. Staff also drafts regulations clarifying statutes in NRS Chapters 360, 361, 361A, 362 and 375.

The State Board of Equalization (SBE) hears and determines all appeals from action of county

boards of equalization. The SBE also hears and determines direct appeals from valuations of the Nevada Tax Commission. The staff prepares all hearing notices, case files and decision letters.

CERTIFICATION OF PROPERTY TAX APPRAISERS

All persons who are employees of or independent contractors for the State or any of its political subdivisions and who perform the duties of an appraiser for tax purposes must hold a valid appraiser certificate issued by the Department of Taxation.

The Department issues an appraiser certificate to any person who has successfully passed the appropriate certification exam. Persons holding a professional designation may be able to waive taking certain portions of the exam.

Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These persons must complete 36 contact hours during every three year period thereafter.

Newly employed appraisers are issued a temporary certificate which expires two years following the employee's date of hire or upon successful completion of the appraiser certification exam, whichever occurs first. The temporary certificate is not renewable.

NUMBER OF CERTIFIED APPRAISERS - JUNE 2014

JURISDICTIONS	REAL PROPERTY	PERSONAL PROPERTY	REAL AND PERSONAL PROPERTY	TEMPORARY CERTIFICATIONS
Department of Taxation	1	2	11	6
Carson City	0	1	3	2
Churchill	1	2	3	0
Clark	1	0	43	6
Douglas	1	0	5	0
Elko	2	1	5	1
Esmeralda	1	0	1	0
Eureka	2	1	0	0
Humboldt	4	1	0	0
Lander	0	1	1	0
Lincoln	0	0	3	0
Lyon	3	0	4	0
Mineral	0	1	1	0
Nye	1	1	3	0
Pershing	0	0	2	0
Storey	0	0	2	0
Washoe	3	1	23	0
White Pine	3	0	1	0
Independent Contractors	0	1	0	0
TOTAL	23	13	111	15

STATE BOARD OF EQUALIZATION
2013-14 SUMMARY OF TRANSACTIONS* - SECURED PROPERTY VALUATIONS

The State Board of Equalization hears and determines appeals from action of county boards of equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission, agricultural conversion, exemptions and other types of appeals. The Division of Assessment Standards is responsible for coordinating meetings of the State Board of Equalization.

Other responsibilities of the State Board of Equalization include equalizing property valuations in the State, by reviewing the tax rolls of the various counties as equalized by the county boards of equalization. If necessary, the State Board adjusts the valuations thereon in order to equalize property tax values.

SECURED 2013-14												
								No Changes		Changes		
COUNTY	TOTAL	Taxpayer Petition Granted	Taxpayer Petition Denied	Assessor Petition Granted	Assessor Petition Denied	Equalization Order	Heard No Jurisdiction	Not Heard Withdrawn	Contin-uances	Decisions by State Board of Equalization	Net Increase	Net Decrease
Carson City	2	1	1				-	-	-	-	-	38,258
Churchill	-	-	-				-	-	-	-	-	-
Clark	240	42	120	3	2	-	16	46	11	-	4,420,243	5,367,061
Douglas	1	-	-				-	-	1	-	-	-
Elko	3	1	1	-	-	-	1	-	-	-	-	29,266
Esmeralda	1	-	1				-	-	-	-	-	-
Eureka	-	-	-	-	-	-	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-	-	-	-	-	-	-
Lander	-	-	-	-	-	-	-	-	-	-	-	-
Lincoln	1	-	-	-	-	-	-	-	1	-	-	-
Lyon	5	-	2				2	1	-	-	-	-
Mineral	-	-	-	-	-	-	-	-	-	-	-	-
Nye	1	-	1				-	-	-	-	-	-
Pershing	-	-	-	-	-	-	-	-	-	-	-	-
Storey	7	4	2				-	1	-	-	-	145,061
Washoe	19	4	4	-	-	-	1	9	1	-	-	1,522,984
White Pine	1	1	-	-	-	-	-	-	-	-	-	560
TOTALS	**281**	**53**	**132**	**3**	**2**	**-**	**20**	**57**	**14**	**-**	**4,420,243**	**7,103,190**
Centrally Assessed Unitary	3	1	-	1	-	-	1	-		-	-	10,772,650
Cases continued from prior years	33	-	-	-	-	-	-	-	33	-	-	-
GRAND TOTAL	**317**	**54**	**132**	**4**	**2**	**-**	**21**	**57**	**47**	**-**	**4,420,243**	**17,875,840**

NET IMPACT of All Decisions **(13,455,597)**

* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax.
Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

STATE BOARD OF EQUALIZATION
2013-14 SUMMARY OF TRANSACTIONS* - UNSECURED PROPERTY VALUATIONS

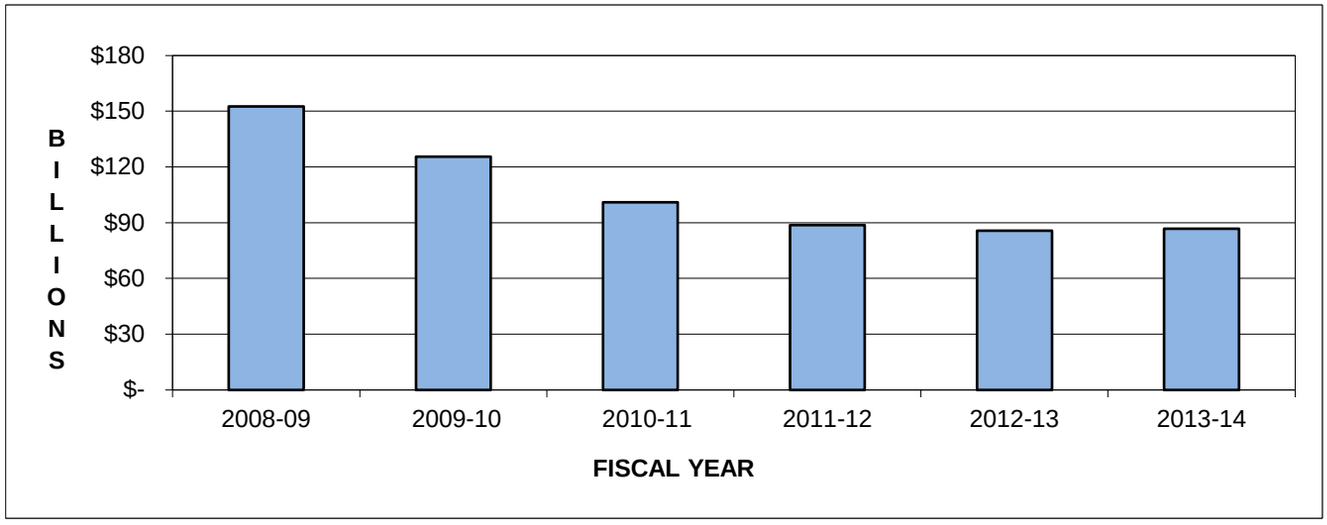
		No Changes					Changes				
COUNTY	TOTAL	Heard No Jurisdiction	Not Heard Withdrawn	Continuances	Taxpayer Petition Denied	Assessor Petition Denied	Taxpayer Petition Granted	Assessor Petition Granted	Equalization Order	Net Increase	Net Decrease
Carson City	-	-	-	-	-	-		-		-	-
Churchill	-	-	-	-	-	-	-	-		-	-
Clark	10	1	9	-	-	-	-	-		-	-
Douglas	-	-	-	-	-	-	-	-		-	-
Elko	-	-	-	-	-	-	-	-		-	-
Esmeralda	-	-	-	-	-	-	-	-		-	-
Eureka	-	-	-	-	-	-	-	-		-	-
Humboldt	-	-	-	-	-	-	-	-		-	-
Lander	-	-	-	-	-	-	-	-		-	-
Lincoln	-	-	-	-	-	-	-	-		-	-
Lyon	-	-	-	-	-	-	-	-		-	-
Mineral	-	-	-	-	-	-	-	-		-	-
Nye	-	-	-	-	-	-	-	-		-	-
Pershing	-	-	-	-	-	-	-	-		-	-
Storey	-	-	-	-	-	-	-	-		-	-
Washoe	28	2	10	4	5	-	7	-		-	3,415,073
White Pine	-	-	-	-	-	-	-	-		-	-
TOTALS	**38**	**3**	**19**	**4**	**5**	**-**	**7**	**-**		**-**	**3,415,073**
Centrally Assessed	-	-	-	-	-	-	-	-	-	-	-
Unitary	1	-	-	-	-	-	1	-		-	-
Dept - Mines	8	1	-	-	-	-	7	-		-	32,730,597
Net Proceeds of Mines	2	-	-	-	-	-	-	2		195,669	-
Cases continued from prior years	7	-	-	7	-	-	-	-		-	-
GRAND TOTAL	**56**	**4**	**19**	**11**	**5**	**-**	**15**	**2**		**195,669**	**36,145,670**

NET IMPACT of All Decisions **(35,950,001)**

* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax.
Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

ASSESSED VALUATIONS

TOTAL NET ASSESSED VALUATION STATEWIDE



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2008-09	$ 152,562,720,542	8.9%	2011-12	$ 88,774,844,097	-12.0%
2009-10	125,545,791,522	-17.7%	2012-13*	85,763,087,988	-3.4%
2010-11	100,905,585,402	-19.6%	2013-14	86,663,394,847	1.0%

Assessed values shown are net of exemptions.
*2012-13 numbers vary from last annual report due to corrections made after reporting time frame.

RATIO STUDY

Under NRS 361.333, the Nevada Tax Commission is obligated to equalize property under its jurisdiction. Equalization is the process by which the Commission ensures "that all property subject to taxation within the county has been assessed as required by law." There are two types of information which the Commission considers to determine whether property has been assessed equitably. The first type of information comes from a ratio study, which is a statistical analysis designed to study the level and uniformity of the assessments. The second type of information comes from a performance audit which is designed to fulfill the requirements of NRS 361.333(1)(b)(2). The performance audit examines the work practices of the assessor to determine whether all property is being assessed in a correct and timely manner.

In addition, the State Board of Equalization is required to equalize property valuations in the state pursuant to NRS 361.395. The State Board also uses the information on county tax rolls and the Department's ratio study to determine if inter-county equalization is necessary (see page 63 for information regarding the amount of valuation increases or decreases as a result of equalization orders).

ASSESSED VALUATION BY PROPERTY CLASSES BEFORE EXEMPTIONS

	2012-13 VALUATION*	PERCENT OF TOTAL VALUATION	2013-14 VALUATION	PERCENT OF TOTAL VALUATION
* RURAL LANDS	$123,331,039	0.125%	$128,922,551	0.129%
RURAL LANDS - IMPROVEMENTS	162,070,024	0.164%	169,724,869	0.170%
FARM EQUIPMENT & MACHINERY	36,516,663	0.037%	35,799,188	0.036%
URBAN PROPERTY - LAND	28,037,508,541	28.432%	28,018,958,401	28.023%
URBAN PROPERTY-IMPROVEMENTS	57,098,921,706	57.902%	58,783,356,710	58.791%
OTHER PERSONAL PROPERTY	595,383,436	0.604%	478,201,457	0.478%
PUBLIC UTILITIES	4,488,522,856	4.552%	5,327,495,107	5.332%
AIRPLANES	326,575,092	0.331%	405,691,374	0.406%
BILLBOARDS	42,591,167	0.043%	113,522,945	0.114%
OPEN SPACE	104,811,007	0.106%	208,483,609	0.209%
MILL & MINE IMPROVEMENTS	1,370,171,488	1.389%	1,452,597,417	1.453%
MINING EQUIPMENT & MACHINERY	884,185,909	0.897%	1,199,573,803	1.200%
MOBILE HOMES	190,756,228	0.193%	282,405,820	0.283%
NET PROCEEDS OF MINES	5,038,580,874	5.110%	3,250,579,483	3.251%
PATENTED MINE CLAIMS	109,263,358	0.111%	125,086,142	0.125%
OIL & GAS LEASES	3,724,644	0.004%	3,654,845	0.003%
TOTAL	$ 98,612,914,032	100.000%	$ 99,983,668,870	100.000%

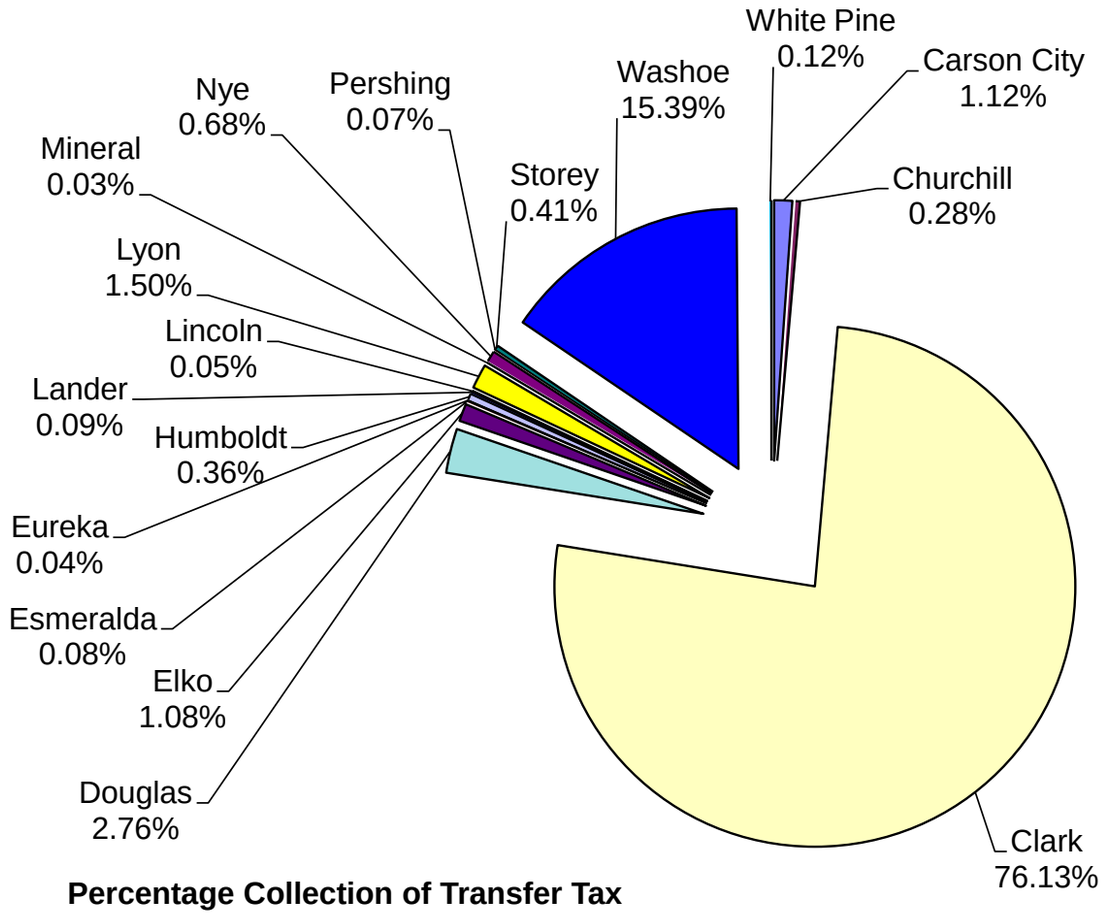
*Based upon agricultural use assessment according to NRS 361A.

ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS

COUNTY	FISCAL YEAR 2012-13*	FISCAL YEAR 2013-14	CHANGE	PERCENT CHANGE
CARSON CITY	$1,383,781,859	$1,333,036,906	$ (50,744,953)	-3.67%
CHURCHILL	675,995,501	673,315,322	(2,680,179)	-0.40%
CLARK	56,036,275,214	57,617,944,093	1,581,668,879	2.82%
DOUGLAS	2,769,609,619	2,630,273,389	(139,336,230)	-5.03%
ELKO	1,586,948,699	1,917,078,334	330,129,635	20.80%
ESMERALDA	82,378,518	94,791,359	12,412,841	15.07%
EUREKA	2,454,237,064	1,697,408,414	(756,828,650)	-30.84%
HUMBOLDT	1,392,587,221	1,497,185,743	104,598,522	7.51%
LANDER	2,365,242,147	2,070,883,172	(294,358,975)	-12.45%
LINCOLN	227,756,706	254,506,423	26,749,717	11.74%
LYON	1,219,203,006	1,258,971,305	39,768,299	3.26%
MINERAL	144,034,509	191,499,713	47,465,204	32.95%
NYE	1,618,050,706	1,553,501,080	(64,549,626)	-3.99%
PERSHING	362,414,927	284,819,840	(77,595,087)	-21.41%
STOREY	430,602,831	505,434,629	74,831,798	17.38%
WASHOE	12,402,951,989	12,638,345,446	235,393,457	1.90%
WHITE PINE	611,017,472	444,399,680	(166,617,792)	-27.27%
TOTAL	$ 85,763,087,988	$ 86,663,394,847	$ 900,306,860	1.05%

The above totals may not reflect final State Board of Equalization changes for either fiscal year.
*2012-13 numbers vary from last annual report due to corrections made after reporting time frame.

REAL PROPERTY TRANSFER TAX



Percentage Collection of Transfer Tax by County FY 14, General Fund Only

LEGAL CITATION	Chapter 375.023 - 375.026 Nevada Revised Statutes.
IMPOSITION AND RATE	$1.95 on each $500 of value, or fraction thereof, on transfer of real property, except in Churchill and Washoe counties which impose $2.05 and Clark county which imposes $2.55 on each $500 of value, or fraction thereof.
CURRENT DISTRIBUTION OF REVENUE	$1.30 to the State General Fund, $0.55 to Consolidated Tax, and $0.10 to the Account for Low Income Housing. In addition to this, Churchill and Washoe counties distribute an additional $0.10 for the Local Government Tax Act and Clark county distributes an additional $.60 for the School District.

HISTORY

ORIGINALLY ENACTED	Added to NRS in 1967.
REVISED TO INCLUDE STATE GENERAL FUND	2003 Special Session of State Legislature, effective October 1, 2003.

Real Property Transfer Tax (continued)

Fiscal Year	Collections	% Change from Prior Year
2008-09	$ 65,922,452	-23.24%
2009-10	53,315,435	-19.12%
2010-11	51,552,368	-3.31%
2011-12	48,373,678	-6.17%
2012-13	54,989,831	13.68%
2013-14	60,046,652	9.20%

Note: Collections reflected

General Fund Collected for Each Quarter
FISCAL YEAR 2012

	July - Sept 13 **1st Quarter** General Fund	Oct - Dec 13 **2nd Quarter** General Fund	Jan - Mar 14 **3rd Quarter** General Fund	April - June 14 **4th Quarter** General Fund
Carson City	$ 155,245.66	$ 179,419.39	$ 179,779.74	$ 160,029.44
Churchill	$ 31,514.77	$ 42,700.09	$ 37,409.23	$ 54,361.59
Clark	$11,668,672.06	$ 11,792,971.11	$ 10,286,760.01	$ 11,963,323.29
Douglas	$ 539,150.10	$ 403,109.18	$ 239,080.83	$ 473,945.35
Elko	$ 188,289.39	$ 190,581.54	$ 110,185.23	$ 159,963.81
Esmeralda	$ 1,437.58	$ 19,486.46	$ 1,639.64	$ 25,021.85
Eureka	$ 2,783.78	$ 7,452.92	$ 3,057.33	$ 8,077.22
Humboldt	$ 63,547.00	$ 60,114.46	$ 33,389.95	$ 61,570.12
Lander	$ 20,102.94	$ 10,604.92	$ 12,095.22	$ 9,380.94
Lincoln	$ 7,285.70	$ 8,024.43	$ 5,326.88	$ 7,148.00
Lyon	$ 269,820.80	$ 208,837.62	$ 159,571.26	$ 263,497.77
Mineral	$ 5,503.21	$ 3,079.79	$ 3,365.50	$ 5,792.79
Nye	$ 115,141.31	$ 82,962.26	$ 102,966.30	$ 108,273.49
Pershing	$ 15,319.16	$ 4,916.34	$ 9,508.36	$ 10,652.50
Storey	$ 67,024.38	$ 23,629.32	$ 23,933.05	$ 22,281.82
Washoe	$ 2,432,047.07	$ 2,475,223.67	$ 2,093,865.69	$ 2,241,700.92
White Pine	$ 10,715.56	$ 15,974.04	$ 17,691.10	$ 29,317.87
TOTAL FOR QUARTER	$ 15,593,600	$ 15,529,088	$ 13,319,625	$ 15,604,339
CUMULATIVE BY QUARTER	$ 15,593,600	$ 31,122,688	$ 44,442,313	$ 60,046,652

NET PROCEEDS OF MINERALS

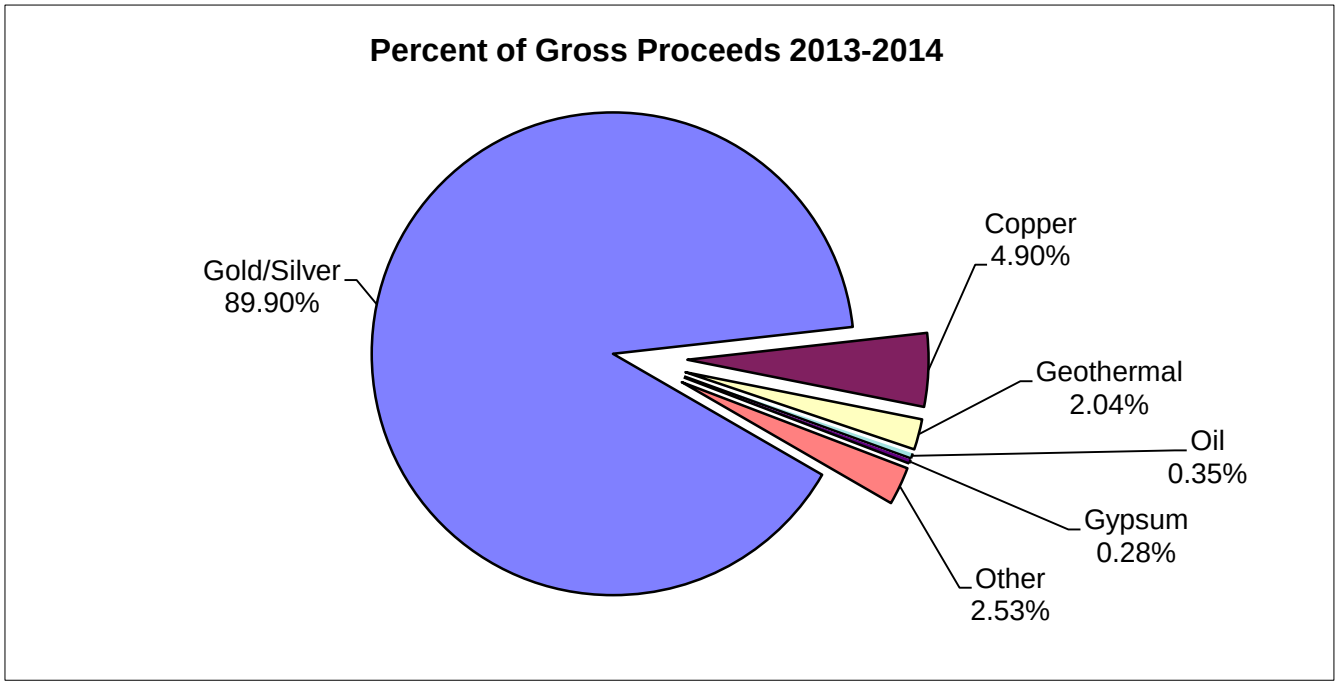
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty recipients report only the amount of royalties received. The Department calculates the net proceeds by deducting allowable expenses from the gross yield.

The tax rate on the net proceeds of each operation depends on the ratio of the net proceeds to the gross proceeds as provided in NRS 362.140. The maximum tax rate is five percent, applied to net proceeds in excess of $4,000,000 annually and to all royalties. Taxpayers are required to estimate current year taxes and pre-pay based on those estimates. The Department certifies and bills the net proceeds tax due each year on April 20th, with final payment due by May 10th.

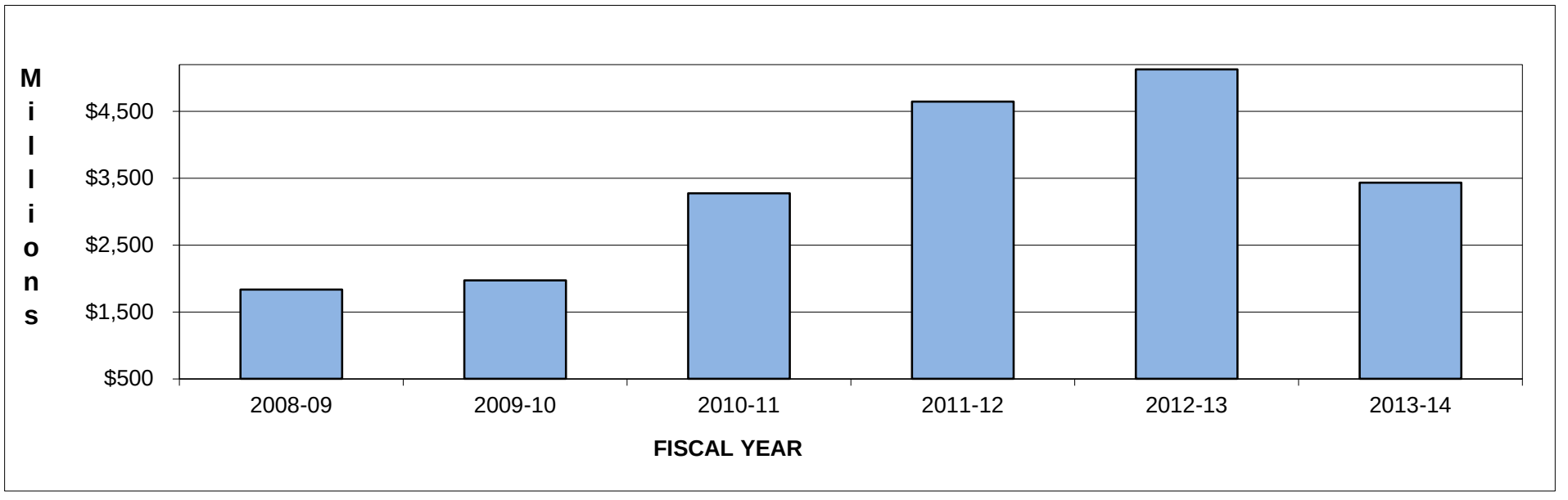
Percent of Total Gross Proceeds by Mineral Type

Mineral Type	Percent of Total Gross Proceeds 2010-2011	Percent of Total Gross Proceeds 2011-2012	Percent of Total Gross Proceeds 2012-2013	Percent of Total Gross Proceeds 2013-2014
Gold/Silver	88.11%	91.69%	91.38%	89.90%
Copper	6.48%	4.35%	4.73%	4.90%
Geothermal	1.93%	1.60%	1.56%	2.04%
Oil	0.35%	0.30%	0.16%	0.35%
Gypsum	0.16%	0.13%	0.30%	0.28%
Other	2.97%	1.93%	1.87%	2.53%
	100.00%	100.00%	100.00%	100.00%

Other includes: Building Stone, Clay, Copper, Dolomite, Feldspar, Gemstones, Salt, and other miscellaneous minerals.



ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



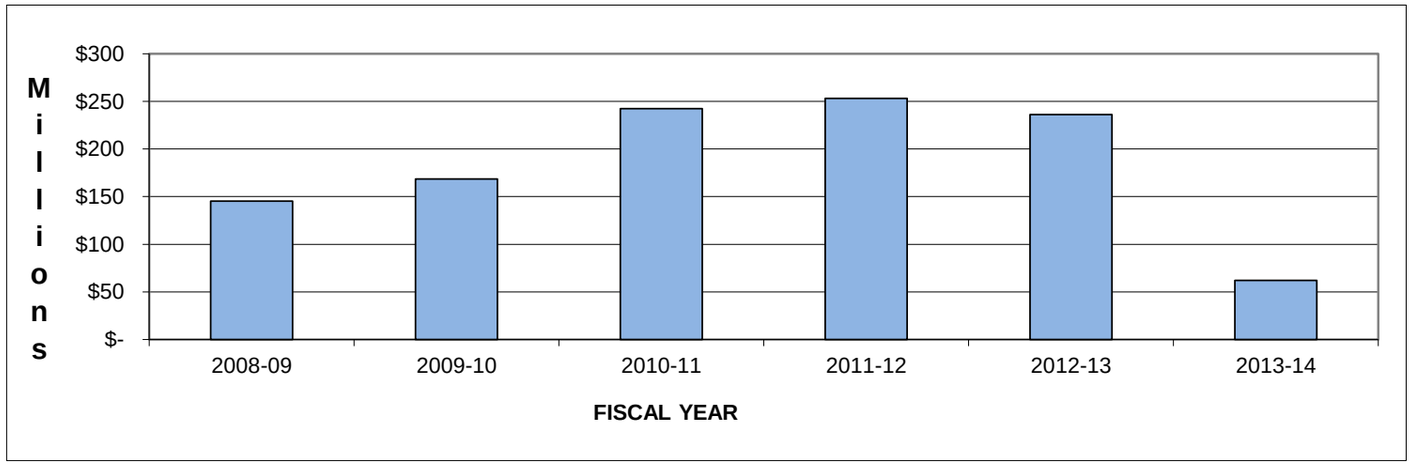
FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
2008-09	$ 1,833,998,864	19.75%	2011-12	$ 4,648,750,869	41.93%
2009-10	1,970,113,768	7.42%	2012-13	5,126,731,918	10.28%
2010-11	3,275,436,745	66.26%	2013-14	3,431,989,291	-33.06%

* Based on actual calendar year reports to the Department.

COUNTY	2009-10	2010-11	2011-12	2012-13	2013-14
Carson City	$ -	$ -	$ -	$ -	$ -
Churchill	23,267,635	24,516,795	25,803,889	18,956,522	18,440,054
Clark	2,418,622	1,335,968	3,466,066	3,270,918	6,117,336
Douglas	171,090	14,674	5,110	10,524	5,600
Elko	176,633,225	281,040,688	354,600,652	210,332,896	160,338,052
Esmeralda	3,494,904	7,015,362	1,653,297	21,627,690	28,129,417
Eureka	874,988,162	1,073,760,797	1,427,152,981	1,773,550,579	884,790,192
Humboldt	256,085,689	312,887,705	498,889,143	601,452,083	475,362,596
Lander	214,492,689	1,078,703,432	1,910,412,698	1,848,451,694	1,486,623,934
Lincoln	117,531	65,331	162,949	227,691	253,721
Lyon	92,101	503,721	1,058,629	1,757,889	4,003,748
Mineral	10,825,648	19,172,111	24,652,787	26,803,053	74,676,703
Nye	187,251,591	209,039,727	281,861,442	319,397,939	164,686,457
Pershing	29,600,953	62,545,156	30,043,508	70,194,783	58,693,817
Storey	287,319	354,160	629,423	927,736	1,417,403
Washoe	8,523,225	2,452,716	11,474,884	1,625,729	4,742,762
White Pine	181,863,384	202,028,402	76,883,410	228,144,192	63,707,500
TOTAL	$ 1,970,113,768	$ 3,275,436,745	$ 4,648,750,868	$ 5,126,731,917	$ 3,431,989,292 **

**Adjustments for County and State Board of Equalization pending decisions, and pending or unresolved audits are not reflected.

NET PROCEEDS OF MINERALS
TAX REVENUE COLLECTION AND DISTRIBUTION



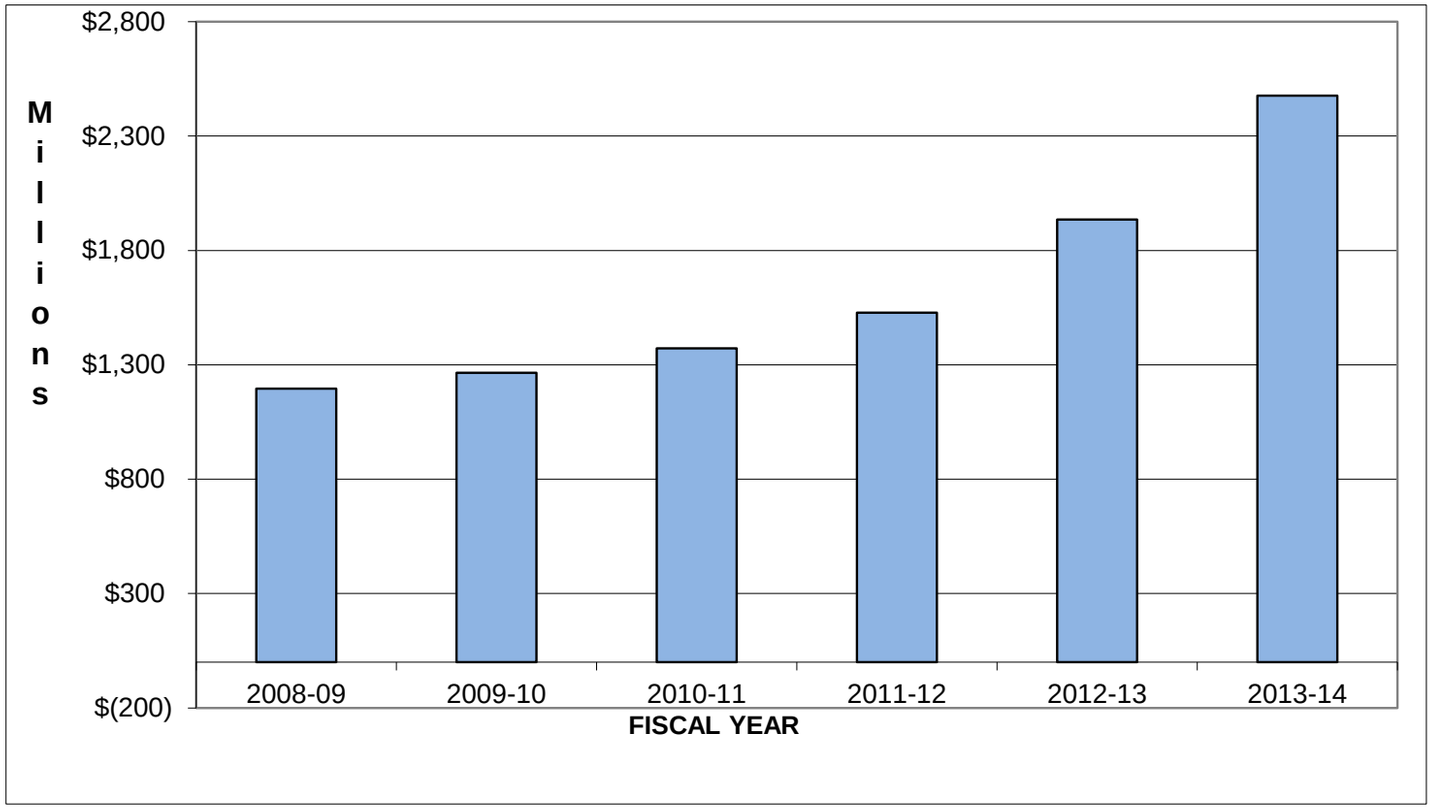
FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR
2008-09	$ 145,449,950	96.21%	2011-12	$ 253,311,919	4.41%
2009-10	168,695,319	15.98%	2012-13	236,267,004	-6.73%
2010-11	242,605,014	43.81%	2013-14*	62,120,899	-73.71%

* Distribution of $62,120,899.02 in projected Net Proceeds for Fiscal Year 2013-14 as a result of SB 2 is detailed below.

NET PROCEEDS OF MINERALS TAX DISTRIBUTION
FISCAL YEAR 2013-2014

COUNTY	Prior Year Billings	2013-14 Billings	2014-15 Projections	TOTAL DISTRIBUTION
Carson City	$ -	$ -	$ -	$ -
Churchill	12,985	(700)	487,120	499,405
Clark	-	105,913	141,402	247,315
Douglas				-
Elko	196,907	965,342	2,256,801	3,419,050
Esmeralda	-	574,552	196,022	770,574
Eureka	2,348	(4,537,626)	8,286,485	3,751,207
Humboldt	-	(3,571,876)	5,897,830	2,325,954
Lander	310	(1,056,933)	18,138,417	17,081,794
Lincoln	-	2,183	8,944	11,127
Lyon	-	93,915	52,084	145,999
Mineral	-	(215,430)	215,430	-
Nye	52,505	(617,884)	2,723,806	2,158,428
Pershing	65,201	355,899	1,065,806	1,486,906
Storey	189,426	(17,241)	51,618	223,804
Washoe	13,974	25,158	122,946.66	162,079
White Pine	-	114,300	1,355,031	1,469,330
TOTAL COUNTY DISTRIBUTION	$ 533,657	$ (7,780,426)	$ 40,999,742	$ 33,752,973
State Debt Service Fund	32,088	(732,285)	2,846,153	2,145,957
State General Fund	363,345	(13,081,286)	38,939,910	26,221,970
State General Fund (Penalties & Interest)	-	-	-	-
Postage	-	-	-	-
TOTAL	$ 929,090	$ (21,593,997)	$ 82,785,806	$ 62,120,899

MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
2008-09	$ 1,196,060,430	10.44%	2011-12	$ 1,528,393,060	11.34%
2009-10	1,266,017,380	5.85%	2012-13	1,935,884,041	26.66%
2010-11	1,372,671,888	8.42%	2013-14	2,476,438,589	27.92%

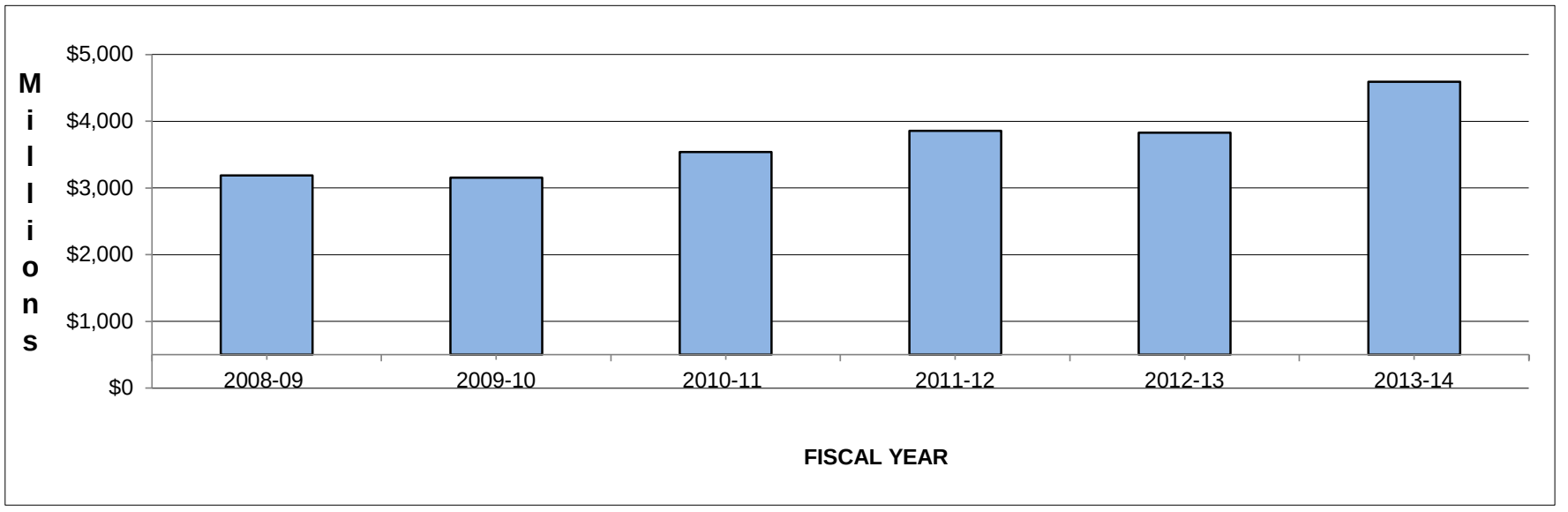
The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

The Department of Taxation is required to appraise all mining improvements and personal property in accordance with NRS 362.100(1b). The appraisals shown here are transmitted to the County Assessors who then apply adjustments, abatements, tax caps or land values.

	FISCAL YEAR 2012-13		FISCAL YEAR 2013-14	
COUNTY	NUMBER OF APPRAISALS	ASSESSED VALUATION	NUMBER OF APPRAISALS	ASSESSED VALUATION*
Carson City	0	$ -	0	$ -
Churchill	13	154,633,361	12	149,396,302
Clark	8	12,320,481	6	12,411,199
Douglas	0	-	0	-
Elko	26	167,120,565	24	215,566,806
Esmeralda	9	11,871,083	9	14,677,214
Eureka	22	496,713,048	15	695,504,062
Humboldt	25	318,995,159	22	453,464,712
Lander	23	401,503,319	21	534,418,925
Lincoln	5	358,222	4	576,417
Lyon	10	14,662,269	7	15,841,722
Mineral	3	11,708,888	4	13,864,424
Nye	29	98,708,289	27	115,984,018
Pershing	12	62,835,514	10	68,750,628
Storey	2	8,503,797	2	9,891,326
Washoe	6	52,232,842	6	41,311,592
White Pine	7	123,717,206	4	134,779,242
TOTAL	200	$ 1,935,884,041	173	$ 2,476,438,589

*May include adjustments for County and State Boards of Equalization through 2013.

2013 - 2014 TAX YEAR
INTERSTATE AND INTERCOUNTY VALUATIONS
(ASSESSED VALUE)



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2008-09	$ 3,184,699,325	18.93%	2011-12	$ 3,856,099,094	9.00%
2009-10	3,153,422,376	-0.98%	2012-13	3,828,961,280	-0.70%
2010-11	3,537,581,638	12.18%	2013-14	4,592,189,915	19.93%

CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS
TAX DISTRIBUTION
FISCAL YEAR 2013-14

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED 12-Mo CWIP and PET	TOTAL TAX
Carson City	$ 822,094	$ -	$ 32,969	$ 855,063
Churchill	1,437,168	6,110	91,140	$ 1,534,418
Clark	39,186,402	13,359	1,381,242	$ 40,581,003
Douglas	987,604	-	25,173	$ 1,012,777
Elko	9,399,402	26,587	98,421	$ 9,524,410
Esmeralda	499,189	-	67,035	$ 566,224
Eureka	441,478	3,330	14,466	$ 459,275
Humboldt	6,891,055	12,372	65,814	$ 6,969,242
Lander	1,297,518	5,428	47,391	$ 1,350,337
Lincoln	1,818,495	10,257	162,127	$ 1,990,879
Lyon	2,170,022	4,522	433,174	$ 2,607,718
Mineral	691,821	-	24,175	$ 715,996
Nye	1,786,018	-	648,195	$ 2,434,213
Pershing	1,605,463	10,362	99,324	$ 1,715,148
Storey	3,219,146	1,206	76,500	$ 3,296,852
Washoe	10,672,297	14,352	242,934	$ 10,929,583
White Pine	675,717	-	132,314	$ 808,030
Total County Distribution	$ 83,600,888	$ 107,884	$ 3,642,395	$ 87,351,167
State Debt Service Fund	5,266,618	7,120	211,660	5,485,398
State General Fund - P&I	-	-	-	-
Postage	-	-	-	-
NV Dept of Energy Fund	185,439	-	629,342	814,781
TOTAL	$ 89,052,945	$ 115,004	$ 4,483,397	$ 93,651,347

2013- 2014 Tax Year
Secured Tax Roll Summary
Assessed Values - Centrally Assessed Properties

	Airlines		Electrics		Gas/Pipelines		Railroads		Communications		Total
	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	By County
Carson City	$ 357,176	$ 299	$ 18,406,307	$ 331,499	$ 19,638,765	$ 797,637	$ -	$ -	$ 664,178	$ -	**$ 40,195,861**
Churchill	3,134,469	794	36,947,749	1,241,321	14,729,899	68,090	9,972,825	7,446	1,288,781	107,770	**67,499,144**
Clark	180,043,463	1,073,015	1,780,820,688	21,019,605	328,038,554	2,599,666	23,245,010	17,620	23,994,222	579,642	**2,361,431,485**
Douglas	230,731	3	36,332,906	643,534	5,703,810	45,053	-		10,366,977	-	**53,323,014**
Elko	3,054,049	4,387	60,689,142	977,729	272,042,824	438,208	45,318,891	33,524	22,927,774	1,177,363	**406,663,891**
Esmeralda	12,239,660	2,308	13,555,533	451,629	-	-	-		165,550	-	**26,414,680**
Eureka	1,569,783	650	20,376,482	761,511	1,313,796	181	8,755,606	6,457	1,268,359	86,689	**34,139,514**
Humboldt	2,679,006	8,933	76,985,616	919,691	231,580,836	346,572	24,639,084	18,206	5,338,836	263,693	**342,780,473**
Lander	3,255,010	7,334	35,288,845	650,875	1,844,929	2,726	7,164,469	5,292	1,037,624	71,344	**49,328,448**
Lincoln	4,220,002	12,065	44,648,269	10,955,985	18,168,573	57,686	17,033,734	12,911	5,308,716	352,486	**100,770,427**
Lyon	3,694,963	1,359	88,957,830	6,141,182	17,591,990	96,451	6,869,353	5,177	2,612,035	28,100	**125,998,440**
Mineral	7,333,566	3,510	20,386,832	449,090	691,723	3,010	-		21,549	-	**28,889,280**
Nye	22,468,468	22,151	62,525,821	7,149,788	702,221	402	-		1,165,887	1,734	**94,036,472**
Pershing	1,535,916	5,725	37,417,825	724,266	12,589,430	4,610	14,846,128	10,966	2,610,719	196,373	**69,941,958**
Storey	1,012,571	82	110,171,023	174,696	4,515,044	74,371	1,544,271	1,141	271,141	25,992	**117,790,332**
Washoe	41,517,361	14,946	159,231,901	3,150,323	172,917,609	3,504,036	21,135,629	15,761	10,217,730	148,612	**411,853,908**
White Pine	3,341,208	3,640	36,676,231	8,109,576	-	-	-	-	8,923	10,602	**48,150,180**
Total	**$ 291,687,402**	**$ 1,161,201**	**$ 2,639,419,000**	**$ 63,852,300**	**$ 1,102,070,003**	**$ 8,038,699**	**$ 180,525,000**	**$ 134,501**	**$ 89,269,001**	**$ 3,050,400**	**$ 4,379,207,507**

2013-2014 TAX YEAR
UNSECURED TAX ROLL SUMMARY
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES

	Unsecured Airlines	Private Carlines	Property Escaping Taxation	Twelve Month CWIP*					Total 12 Mo CWIP
				Airlines	Electrics	Gas/Pipeline	Railroad	Communication	
Carson City	$ 33,086	$ -	$ -	$ 1,515	$ 446,650	$ 564,905	$ -	$ -	$ 1,013,070
Churchill	224,866	229,844	-	21,123	1,841,477	357,883	60,511	182,991	2,463,985
Clark	13,606,231	512,687	-	1,781,903	34,743,408	5,460,837	143,184	1,078,926	43,208,258
Douglas	527		-	96	863,289	164,069	-	-	1,027,454
Elko	1,332,281	1,071,791	8,482	152,853	1,376,420	2,845,295	272,427	896,226	5,543,221
Esmeralda	-	-	-	53,845	2,241,534	-	-	-	2,295,379
Eureka	117,099	208,823	731	31,184	1,206,807	37,791	52,469	147,223	1,475,474
Humboldt	282	584,496	-	414,875	1,414,693	510,119	147,947	849,550	3,337,184
Lander	212,256	170,154	-	340,222	879,698	53,069	43,001	133,421	1,449,411
Lincoln	152	375,751	-	563,071	17,460,099	16,023	104,924	575,424	18,719,541
Lyon	69,052	154,164	-	34,586	9,984,629	474,776	42,068	47,705	10,583,764
Mineral	1,717	-	-	85,770	662,360	19,897	-	-	768,027
Nye	1,910,990	-	-	934,765	24,827,531	20,199	-	2,433	25,784,928
Pershing	222,477	352,489	-	266,913	921,365	362,132	89,116	333,242	1,972,768
Storey	533	36,622	-	4,866	235,235	91,784	9,274	44,548	385,707
Washoe	476,432	488,872	-	119,747	53,747,367	3,034,919	128,078	259,617	57,289,728
White Pine	13,420	-	-	155,768	13,090,440	-	-	1,994	13,248,202
Total	**$18,221,401**	**$4,185,693**	**$9,213**	**$4,963,102**	**$165,943,002**	**$14,013,698**	**$1,092,999**	**$4,553,300**	**$190,566,101**

*CWIP = Construction Work in Progress

Pursuant to NRS 361.321, construction work-in-progress (CWIP) must be included on the central assessment roll.

2013-2014 TAX YEAR
CENTRALLY ASSESSED UTILITIES TAX ROLL SUMMARY

	Secured Unitary Assessments	Secured 6 Mo. CWIP * Assessments	Unsecured Airline Assessments	Unsecured Carline Assessments	Unsecured PET ** Assessments	Unsecured 12 Mo. CWIP* Assessments	Combined Number of Assessments	Secured Total Value Assessments	Unsecured Total Value Assessments	Combined Total Value Assessments
Carson City	5	5	2	0	0	5	17	$ 40,195,861	$ 1,046,156	$ 41,242,017
Churchill	27	14	3	244	0	12	300	67,499,144	2,918,695	70,417,839
Clark	63	25	11	233	0	20	352	2,361,431,485	57,327,176	2,418,758,661
Douglas	8	4	1	0	0	4	17	53,323,014	1,027,981	54,350,995
Elko	27	17	1	244	1	13	303	406,663,891	7,955,775	414,619,666
Esmeralda	9	4	0	0	0	7	20	26,414,680	2,295,379	28,710,059
Eureka	17	11	1	244	1	9	283	34,139,514	1,802,127	35,941,641
Humboldt	21	13	1	244	0	11	290	342,780,473	3,921,962	346,702,435
Lander	21	11	2	244	0	8	286	49,328,448	1,831,821	51,160,269
Lincoln	23	13	1	233	0	9	279	100,770,427	19,095,444	119,865,871
Lyon	26	14	3	244	0	12	299	125,998,440	10,806,980	136,805,420
Mineral	15	8	1	0	0	9	33	28,889,280	769,744	29,659,024
Nye	23	11	3	0	0	13	50	94,036,472	27,695,918	121,732,390
Pershing	20	10	3	244	0	8	285	69,941,958	2,547,734	72,489,692
Storey	21	11	1	244	0	9	286	117,790,332	422,862	118,213,194
Washoe	43	20	6	244	0	14	327	411,853,908	58,255,032	470,108,940
White Pine	14	6	1	0	0	6	27	48,150,180	13,261,622	61,411,802
Total	383	197	41	2,662	2	169	3,454	4,379,207,507	212,982,408	4,592,189,915

* Construction Work in Progress
** Property Escaping Taxation

LOCAL GOVERNMENT FINANCE SECTION

The purpose of the Local Government Finance section is to oversee the financial administration of Nevada's counties, cities, schools and special districts. For the Fiscal Year ended June 30, 2014, this consisted of overseeing the financial activities of 17 counties, 19 incorporated cities, 47 unincorporated towns, 17 school districts, 176 special districts including 4 multi-county districts.

The major areas of responsibility of the section are contained within the provisions of the Local Government Budget & Finance Act (NRS 354.470 to 354.626, inclusive). The areas include overseeing the revenue limitations, indebtedness, budgets and audits of local governments. The section's functional responsibilities within each area include the following:

REVENUE LIMITATIONS

Taxes

Establish and monitor the maximum allowed revenue a local government may receive from property taxes.

Compile, calculate and prepare proforma projections of revenue a local government may receive from property taxes.

Calculate and prepare property tax rates to be certified by the Nevada Tax Commission.

Prepare and publish the Property Tax Rates Publication for Nevada Local Governments.

Fees for Licenses and Permits

Prescribe guidelines for calculating fee increases for business licenses and building permits.

Monitor for compliance the adoption or increase of fees for business licenses and building permits.

INDEBTEDNESS

Medium Term Obligations

Review and approve or disapprove medium term financing requests including lease/purchase obligations. The approval or disapproval is based upon the probable ability of the local government to repay the debt.

Annual Indebtedness Report

Analyze, for reasonableness, the annual indebtedness information submitted by the local governments.

Compile, prepare and publish the Annual Local Government Indebtedness Report.

BUDGETS

Examine, review, and approve local government budgets based on compliance or noncompliance with statutes and regulations. The examination procedures include but are not limited to the following:

1. Review in detail the form, classification and content of the local governments' estimated resources and expenditures/expenses;
2. Review and verify reported actual prior year resources and expenditures/expenses with the amounts contained in the local governments' audited financial statements.

The examination and approval process applies to tentative, final, amended and augmented budgets.

Prepare and provide local governments with a written certificate of compliance or a written notice of lack of compliance regarding their submitted budget documents.

Local Government Finance Section (con't)

AUDITS

Review annual independent audits of local governments to determine whether the audits comply with regulations adopted pursuant to NRS 354.594.

Refer to the State Board of Accountancy audits which do not adhere to regulations adopted pursuant to NRS 354.594.

Identify all statute and regulation violations reported within each audit.

Evaluate and monitor each local government's plan to correct the identified statute and regulation violations.

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget and Finance Act. The Division makes such determinations after hearing the advice and recommendations of the Committee on Local Government Finance.

LOCAL GOVERNMENT
BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES*
FISCAL YEAR 2013-2014

	COUNTY	SCHOOLS	CITIES	TOWNS	DISTRICTS	TOTAL
Carson City	$ 124,638,886	$ 87,838,393	$ -	$ -	$ 5,215,767	$ 217,693,046
Churchill	45,971,645	49,644,076	26,335,629	-	1,546,052	123,497,402
Clark	6,124,026,199	3,716,145,000	2,102,333,835	13,845,160	1,585,614,521	13,541,964,715
Douglas	80,844,505	77,577,449	-	7,098,902	65,594,665	231,115,521
Elko	71,567,641	133,189,072	71,285,647	4,247,291	7,929,546	288,219,197
Esmeralda	7,983,005	2,191,634	-	800,118	-	10,974,757
Eureka	26,689,040	15,285,471	-	1,243,300	528,600	43,746,411
Humboldt	34,791,981	38,143,143	15,246,423	-	60,039,257	148,220,804
Lander	85,910,218	26,025,882	-	2,798,940	14,884,541	129,619,581
Lincoln	16,921,517	15,518,835	3,467,294	1,539,103	10,664,754	48,111,503
Lyon	56,308,662	79,796,937	25,447,068	-	17,970,849	179,523,516
Mineral	10,253,907	8,078,429	-	2,252,510	15,226,524	35,811,370
Nye	89,471,766	73,685,609	-	23,964,527	3,716,165	190,838,067
Pershing	13,921,923	12,460,542	2,201,566	77,028	10,424,637	39,085,696
Storey	21,536,915	8,345,571	-	-	2,496,929	32,379,415
Washoe	540,071,624	763,382,635	260,089,389	-	531,863,233	2,095,406,881
White Pine	32,649,577	16,049,010	8,267,980	223,410	31,516,496	88,706,473
Multicounty Districts					4,143,346	4,143,346
TOTALS	$ 7,383,559,011	$ 5,123,357,688	$ 2,514,674,831	$ 58,090,289	$ 2,369,375,882	$ 17,449,057,701

* Source: Final budgets filed June 1, 2013