**Monthly Stats Report** – December 8, 2020

**TAXATION REVENUE STATISTICS – September 2020**

**Taxable Sales by County**

The Nevada Department of Taxation released statewide taxable sales for September 2020, which total $5,345,750,808. That represents a decline of four percent over September 2019. Twelve of Nevada’s 17 counties recorded increases.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **County** | **Taxable Sales** | **% Change** | **County** | **Taxable Sales** | **% Change** |
| **(year-over-year)** | **(year-over-year)** |
| Clark | $ 3,709,122,494 | ▼ -6.6 | Lander | $ 34,027,520 | ▲ 34.6 |
| Washoe | $ 860,805,159 | ▲ 4.7 | Churchill | $ 33,690,343 | ▼ -6.6 |
| Elko | $ 155,914,752 | ▲ 14.5 | White Pine | $ 26,595,030 | ▼ -0.3 |
| Carson | $ 126,378,116 | ▲ 15.5 | Eureka | $ 23,604,641 | ▲ 8.6 |
| Nye | $ 85,275,185 | ▲ 40.4 | Pershing | $ 14,771,072 | ▲ 20.8 |
| Douglas | $ 84,270,742 | ▲ 11.8 | Esmeralda | $ 10,772,847 | ▲ 201.6 |
| Lyon | $ 62,312,307 | ▲ 11.3 | Mineral | $ 5,657,280 | ▼ -17.3 |
| Humboldt | $ 58,177,295 | ▲ 11.3 | Lincoln | $ 3,924,694 | ▲ 29.2 |
| Storey | $ 50,451,331 | ▼ -65.9 |  |  |  |
|  |  |  | **Statewide** | **$ 5,345,750,808** | ▼ -4.0 |

**Taxable Sales by Industry Sector**

Six of the state’s ten largest industry sectors saw year-over-year growth in September 2020.

|  |  |  |
| --- | --- | --- |
| **Industry Sector** | **Taxable Sales** | **% Change** |
| **(year-over-year)** |
| Food Services and Drinking Places | $ 721,914,340 | ▼ -33.0 |
| Motor Vehicle and Parts Dealers | $ 658,781,996 | ▲ 10.8 |
| General Merchandise Stores | $ 437,256,068 | ▲ 5.2 |
| Merchant Wholesalers, Durable Goods | $ 426,942,989 | ▼ -0.2 |
| Nonstore Retailers | $ 366,915,840 | ▲ 136.8 |
| Building Material and Garden Equipment and Supplies | $ 291,664,712 | ▲ 21.5 |
| Clothing and Clothing Accessories Stores | $ 273,580,319 | ▼ -13.7 |
| Food and Beverage Stores | $ 184,028,690 | ▲ 16.3 |
| Miscellaneous Store Retailers | $ 179,809,154 | ▲ 15.7 |
| Rental and Leasing Services | $ 147,692,699 | ▼ -26.4 |

**Monthly Sales Tax Revenue Collections – September 2020**

Total Sales Tax Collections:\* $429,361,113

Percentage increase/decline: 2.6% decline over September 2019

Deposited to General Fund:\*\* $109,006,302

Percentage increase/decline: 4.4% decline over September 2019

*\* This includes revenue from the state two percent Sales Tax rate, the Local School Support Tax, the Basic City-County Relief Tax, the Supplemental City-County Relief Tax, and all local county option taxes.*

*\*\* Includes commissions which are a portion of Local School Support Tax, Basic City-County Relief Tax, Supplemental City-County Relief Tax and local option taxes that vary by county.*

**Monthly Excise Tax Revenue Collections – September 2020**

Monthly excise tax collections totaled $36,328,979 in September. For the taxes below, the fiscal year-to-date percentage changes represent the change in the first quarter of Fiscal Year 2021 from the first quarter of Fiscal Year 2020.

|  |  |  |
| --- | --- | --- |
| **Excise Tax** | **Monthly Revenue** | **% Change (fiscal year-to-date)** |
| Cigarette Tax | $ 16,747,724 | ▼ -1.0 |
| Retail Marijuana Tax | $ 7,156,834 | ▲ 38.5 |
| Wholesale Marijuana Tax | $ 5,177,876 | ▲ 36.2 |
| Liquor Tax | $ 3,589,015 | ▼ -13.3 |
| Other Tobacco Products Tax | $ 2,304,494 | ▲ 69.6 |
| Transportation Connection Tax | $ 1,158,795 | ▼ -59.4 |
| Tire Tax | $ 169,657 | ▼ -4.6 |
| Live Entertainment Tax | $ 24,585 | ▼ -101.5 |

**Quarterly Tax Revenue Collections – First Quarter, Fiscal Year 2021**

Quarterly tax collections, including the Modified Business Tax, totaled $292,664,202 in the first quarter of Fiscal Year 2021. For the taxes below, the fiscal year-to-date percentage changes represent the change in the first quarter of Fiscal Year 2021 from the first quarter of Fiscal Year 2020.

|  |  |  |
| --- | --- | --- |
| **Tax Type** | **Quarterly Revenue** | **% Change (fiscal year-to-date)** |
| Modified Business Tax | $ 134,827,517 | ▼ -1.7 |
| Insurance Premium Tax | $ 117,270,159 | ▲ 8.1 |
| Real Property Transfer Tax | $ 28,375,289 | ▼ -0.3 |
| Short Term Car Lease | $ 11,543,597 | ▼ -39.4 |
| Bank Branch Excise Tax | $ 647,640 | ▼ -1.2 |

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