



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>

Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor

TONY WREN

Chair, Nevada Tax Commission

SHELLIE HUGHES

Executive Director

CARSON CITY OFFICE
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

Monthly Stats Report –February 24, 2023

TAXATION REVENUE STATISTICS – December 2022

Taxable Sales by County

The Nevada Department of Taxation released statewide taxable sales for December 2022, which total \$8,243,318,785. Ten of the State's 17 counties recorded increases from the prior December.

County	Taxable Sales	% Change (year-over-year)	County	Taxable Sales	% Change (year-over-year)
Clark	\$ 6,148,837,611	▲ 8.2	Churchill	\$ 42,245,187	▲ 4.2
Washoe	\$ 1,151,604,462	▼ 0.2	Eureka	\$ 53,431,891	▲ 60.4
Elko	\$ 173,099,765	▲ 5.3	White Pine	\$ 36,982,316	▼ 2.3
Carson	\$ 141,477,712	▲ 1.2	Lander	\$ 22,446,631	▼ 23.5
Storey	\$ 109,152,876	▲ 19.3	Pershing	\$ 21,947,474	▲ 18.0
Douglas	\$ 103,706,653	▼ 5.0	Mineral	\$ 4,825,750	▼ 30.6
Nye	\$ 84,991,457	▲ 2.5	Lincoln	\$ 4,178,651	▼ 4.0
Lyon	\$ 82,548,531	▲ 1.8	Esmeralda	\$ 2,769,697	▼ 2.3
Humboldt	\$ 59,072,121	▲ 1.4			
			Statewide	\$8,243,318,785	▲ 6.6

Taxable Sales by Industry Sector

Seven of the state's largest industries (by taxable sales volume) saw over-the-year gains in December. Of these sectors, Miscellaneous Store Retailers and Food Services/Drinking Places saw the largest relative gains from December 2021.

Industry Sector	Taxable Sales	% Change (year-over-year)
Food Services and Drinking Places	\$ 1,203,217,250	▲ 10.5
General Merchandise Stores	\$ 725,516,014	▼ 0.3
Motor Vehicle and Parts Dealers	\$ 722,749,998	▲ 2.4
Nonstore Retailers	\$ 654,248,007	▲ 8.9
Clothing and Clothing Accessories Stores	\$ 614,796,870	▲ 7.5
Merchant Wholesalers, Durable Goods	\$ 587,963,319	▲ 3.1
Building Material and Garden Equipment and Supplies	\$ 314,373,389	▼ 3.3
Food and Beverage Stores	\$ 269,499,577	▲ 6.8
Miscellaneous Store Retailers	\$ 237,433,132	▲ 11.0
Professional, Scientific, and Technical Services	\$ 237,274,721	▼ 16.4

Monthly Sales Tax Revenue Collections – December 2022

Total Sales Tax Collections:*	\$662,382,987
Percentage increase/decline:	6.8% increase from December 2021
Deposited to General Fund:**	\$168,383,523
Percentage increase/decline:	7.0% increase from December 2021

* 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 – December 2022

Monthly excise tax collections totaled \$45,178,857 in December. The table below shows the monthly collections for December 2022, as well as the total fiscal year-to-date percentage change.

Excise Tax	Monthly Revenue	% Change (fiscal year-to-date)
Cigarette Tax	\$ 11,634,840	▼ 7.8
Retail Marijuana Tax	\$ 6,696,780	▼ 16.6
Wholesale Marijuana Tax	\$ 4,914,502	▼ 11.8
Liquor Tax	\$ 4,912,247	▼ 4.4
Other Tobacco Products Tax	\$ 2,871,074	▼ 3.9
Live Entertainment Tax	\$ 11,056,785	▲ 192
Transportation Connection Tax	\$ 2,906,667	▲ 25.0
Tire Tax	\$ 185,961	▲ 7.2

Quarterly Tax Revenue Collections – Second Quarter, Fiscal Year 2023

Quarterly tax collections, including the Modified Business Tax, totaled \$432,091,027 in the second quarter of Fiscal Year 2023. The table below shows the quarterly collections for December 2022, as well as the fiscal year-to-date percentage change.

Tax Type	Quarterly Revenue	% Change (fiscal year-to-date)
Modified Business Tax	\$ 246,283,643	▲ 12.3
Insurance Premium Tax	\$ 135,513,512	▲ 2.9
Real Property Transfer Tax	\$ 26,372,713	▼ 35.2
Short Term Car Lease	\$ 23,361,159	▲ 13.4
Bank Branch Excise Tax	\$ 560,000	▼ 4.9

Media Contact: Eden Collings (775) 684-2199 ecollings@tax.state.nv.us