

<u>NRS CHAPTER</u>	<u>TAX RATE</u>	<u>DESCRIPTION</u>	<u>DISTRIBUTION</u>	<u>COUNTY IMPOSED</u>
Minimum Statewide Tax Rate:				
372	2.00%	Sales Tax	To the state General Fund	ALL
374	2.60%	Local School Support Tax	<u>In-State Business Returns:</u> Tax is distributed to the school district in which the business is located. <u>Out-of-State Business Returns:</u> Tax is distributed to the State Distributive Schools Fund.	ALL
377	0.50%	Basic City-County Relief Tax	<u>In-State Business Returns:</u> Tax is distributed to the county where the sale was made. <u>Out-of-State Business Returns:</u> Tax is distributed to counties based on a population formula.	ALL
	<u>1.75%</u>	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:				
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
374A	0.125%	Extraordinary maintenance, repair or improvement of schools.	Tax is distributed to the county where the sale was made.	White Pine
376A	0.25%	Open Space - limited to counties with population between 100,000 & 700,000. (voter approval)	Tax is distributed to the county where the sale was made.	
377A	0.25%	Promotion of Tourism - limited to counties with population of 700,000 or less.	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 0.25%, Churchill, Nye, and White Pine 0.25%; Washoe 0.375%, Clark 0.5%
377A	0.25%	Operation and maintenance of a swimming pool - limited to counties with population less than 15,000.	Tax is distributed to the county where the sale was made. Collection suspended from 10/1/06 to 7/01/12 pending construction of a pool. Effective 7/01/12 collection reinstated.	White Pine

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377B	0.25%	Infrastructure - limited to counties with population less than 100,000 or greater than 700,000. (county commission approval)	Tax is distributed to the county where the sale was made.	Carson 0.125% Churchill, Clark, Elko, Lander, Lincoln and Storey 0.25%
377B	0.125%	Infrastructure - limited to counties with population between 100,000 & 700,000. (county commission approval)	Tax is distributed to the county where the sale was made.	Washoe
377B	0.25%	Judicial and/or public safety infrastructure projects.	Tax is distributed to the county where the sale was made.	Lyon, Pershing, White Pine
543	0.25%	Control of Floods - limited to counties with population of 700,000 or more. (voter approval)	Tax is distributed to the county where the sale was made.	Clark
Special and Local Acts:				
Local Government Tax Act of 1991 and 1993	0.25%	Local Government Tax Act - Washoe and 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, Washoe
Nevada Commission for the Reconstruction of the V&T Railway Act of 1993	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 had representatives added to board.	Tax is distributed to the county where the sale was made.	Storey Carson 0.125%
Railroad Grade Separation Projects Act	0.125%	Washoe Railroad Grade Project. (county commission approval)	Tax is distributed to the county where the sale was made.	Washoe
Carson City Ordinance 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
Douglas County Sales and Use Tax Act of 1999	0.25%	Provides for libraries, airports, senior citizen services and parks and recreation. (voter approved)	Tax is distributed to the county where the sale was made.	Douglas
Clark County Sales and Use Tax Act of 2005	0.40%	Provides for additional police officers	Tax is distributed to the county where the sale was made.	Clark
Nye County Sales and Use Tax Act of 2007	0.50%	Supports public safety services	Tax is distributed to the county where the sale was made.	Nye

Washoe
County
Ordinance
Bill No. 411

0.54% Provides funds for capital
improvements to schools

Tax is distributed to the county where
the sale was made.

Washoe