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## STATE OF NEVADA DEPARTMENT OF TAXATION

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### **Notice of New Tax Type: Peer-to-Peer Car Sharing Program**

September 10, 2021

During the 2021 Legislative Session, [Senate Bill 389](#) passed which established the licensing and operation of a Peer-to-Peer car sharing program. A Peer-to-Peer car sharing program means a platform operated by a business that connects shared vehicle owners with shared vehicle drivers to enable the sharing of vehicles in exchange for money. This bill imposes a fee, with certain exemptions for sharing of a passenger car through the Peer-to-Peer car sharing program and is effective October 1, 2021.

The governmental service fee for any vehicle shares through the Peer-to-Peer car sharing program in the State of Nevada is 10%. For vehicle share fees in Clark County or Washoe County, there is an additional 2% tax to be collected. Please review the full text of SB 389 for all requirements.

Per Senate Bill ("SB") 389 section 30.37, ***a Peer-to-Peer car sharing program shall not engage in business in this State unless the person who operates the Peer-to-Peer car sharing program holds a valid license issued by the Department pursuant to this chapter.*** If you are seeking to obtain licensure as a Peer-to-Peer car sharing program, in addition to your obligations with the Nevada Department of Taxation, please contact the Nevada Department of Motor Vehicles for licensing requirements, and to see what other requirements may be needed to be compliant with their agency.

Should you have any questions regarding this new fee, please contact the Nevada Department of Taxation at (775) 684-2000 attention Peer-to-Peer car sharing fee.