

# ANNUAL REPORT

Fiscal Year 2023  
(2022 - 2023)



## State of Nevada Department of Taxation

Joe Lombardo  
Governor State  
of Nevada

January  
2024

Shellie Hughes  
Executive Director  
Department of Taxation



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DEPARTMENT OF TAXATION

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January 5, 2024

The Honorable Joe Lombardo  
Governor of Nevada  
Executive Chambers  
Carson City, NV 89701

Dear Governor Lombardo:

Pursuant to NRS 360.100, the Department of Taxation submits herewith the Annual Report for Fiscal Year 2023 which ended June 30, 2023. Gross revenues and distributions during the period were as follows:

Revenues	2021-22	2022-23	Increase/ (Decrease)	Percentage Change
Sales and Use Tax	\$1,622,199,539	\$1,731,448,238	\$109,248,699	6.73%
Local School Support Tax	2,088,835,891.93	2,198,875,407.61	110,039,516	5.27%
City/County Relief Tax	1,800,965,636.26	1,898,522,944.02	97,557,308	5.42%
Local Options Tax	1,105,670,908.81	1,167,250,665.06	61,579,756	5.57%
Intoxicating Beverage Tax	56,482,057.83	51,503,275.38	(4,978,782)	-8.81%
Cigarette Tax	153,478,038.84	144,163,150.14	(9,314,889)	-6.07%
Other Tobacco Products	35,755,018.42	35,158,816.32	(596,202)	-1.67%
Estate Tax*	9,996.69	37,144.90	27,148	271.57%
Lodging Tax	219,022,580.02	256,327,887.80	37,305,308	17.03%
Net Proceeds of Minerals Tax**	174,188,235.55	65,884,923.89	(108,303,312)	-62.18%
Centrally Assessed Property Tax	129,267,371.07	125,920,162.10	(3,347,209)	-2.59%
Insurance Premium Tax	496,126,413.41	515,638,894.49	19,512,481	3.93%
Tire Fee	2,268,054.34	2,464,107.50	196,053	8.64%
Short Term Car Lease Fee***	88,520,398.32	96,528,055.16	8,007,657	9.05%
Bank Excise Tax	2,336,987.21	2,250,520.13	(86,467)	-3.70%
Exhibition Facility Fee	194,552.47	176,828.23	(17,724)	-9.11%
Live Entertainment Tax	39,952,289.86	80,057,592.96	40,105,303	100.38%
Modified Business Tax****	755,671,771.00	846,579,641.96	90,907,871	12.03%
Real Property Transfer Tax	253,632,459.00	157,872,317.04	(95,760,142)	-37.76%
Transportation Connection Tax	33,464,127.97	39,978,331.83	6,514,204	19.47%
Commerce Tax	281,881,658.76	302,294,189.52	20,412,531	7.24%
Medical Cannabis Tax*****	2,648.80	5.00	(2,644)	-99.81%
Wholesale Cannabis Tax*****	63,020,341.68	52,984,655.38	(10,035,686)	-15.92%
Retail Cannabis Tax	89,314,456.22	80,106,891.77	(9,207,564)	-10.31%
Peer to Peer Car Sharing Tax***	-	-	-	N/A
Gold and Silver Excise Tax	36,921,487.09	68,281,749.51	31,360,262	84.94%
Cannabis Fees*****	222.00	-	(222)	-100.00%
	<b>\$9,529,183,143</b>	<b>\$9,920,306,395</b>	<b>391,123,253</b>	<b>4.10%</b>

*\*The credit allowable against the federal estate tax for the payment of State death taxes has been phased out by the Internal Revenue Service and no longer applies on deaths occurring after December 31, 2004. The Nevada estate tax was based solely on this credit. Revenues in Fiscal Years 2021-22 and 2022-23 represent interest accrual on the reserve fund.*

*\*\*Due to SB 3 of the 31st special session a prepayment on the General Fund portion of the tax rate was enabled, which required a projection and payment with that projection. SB 124 of the 82nd legislative session ended the prepayments during Fiscal Year 2022-23.*

*\*\*\*In order to comply with NRS 360.255 taxpayer disclosure requirements, Peer-to-Peer Car Sharing Fee revenues are reported within the Short Term Car Lease Fee totals in Fiscal Years 2021-22 and 2022-23.*

*\*\*\*\*Fiscal Year 2021-22 Modified Business Tax distributions were negatively affected by refunds due to taxpayers as a result of the May 13, 2021 Nevada Supreme Court ruling which upheld that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional, resulting in reduced Modified Business Tax rates.*

*\*\*\*\*\*Fiscal Year 2017-18, Medical Cannabis Tax was replaced by the Retail Cannabis Tax and Wholesale Cannabis Tax. However, there were outstanding amounts of late paid Medical Cannabis Tax that the Department collected in Fiscal Year 2021- 22 and 2022-23.*

*\*\*\*\*\*Effective January 1st, 2023, Fair Market Value associated with the Wholesale Cannabis Tax changed from a semi-annual to a quarterly based calculation.*

*\*\*\*\*\*Beginning in Fiscal Year 2020-21, the responsibility for collecting and administering Cannabis Fees was transferred to the Cannabis Compliance Board. Prior year collections represent late/final transfers to the Board from the Department.*

<b>Distributions</b>	<b>2021-22</b>	<b>2022-23</b>	<b>Increase/ (Decrease)</b>	<b>Percentage Change</b>
State General Fund	\$3,875,165,854	\$4,056,844,782	\$181,678,929	4.69%
State Education Fund*	2,348,247,344	2,499,062,035	150,814,691	6.42%
Local Governments	3,192,063,309	3,263,754,527	71,691,219	2.25%
Other Distributions	100,047,089	89,374,277	(10,672,812)	-10.67%
State Debt Service Fund	13,659,547	11,270,774	(2,388,773)	-17.49%
	<u>\$9,529,183,143</u>	<u>\$9,920,306,395</u>	<u>\$391,123,253</u>	<u>4.10%</u>

*\*Beginning Fiscal Year 2021-22 the State Education Fund replaced the State Distributive School Account.*

Sincerely,



Shellie Hughes  
Executive Director

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**Department of Taxation**  
***Tax Commission***  
George Kelesis, Chair  
Shellie Hughes, Executive Director

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***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 and 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. Fostering initiative, creativity and effective performance.

***Goals***

- Promote compliance through advocacy, education and enforcement
- Foster an engaged and empowered workforce
- Continually improve processes and technology
- Provide relevant and reliable information

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or one of our offices at the following locations:**

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## DEPARTMENT OF TAXATION

The Nevada Tax Commission, established on March 20, 1913, was created by the Twenty-Sixth Session of the Nevada Legislature. The first meeting of the Commission was held on April 3, 1913 in Carson City and present were two appointed Commissionerships and the First Associate Commissioner of the Railroad. In 1914 the Nevada Tax Commission prepared the Initial Report which detailed the tax assessment and expenditures. The Nevada Tax Commission now consists of eight members which are appointed by the Governor.

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 applicable sections of the following statutes:

### NRS TITLE/DESCRIPTION

Counties: Financing of Public Improvements	244A
Tourism Improvements	271A
Municipal Obligations	350
Local Finance Administration	354
General Provisions (includes Consolidated Tax)	360
Exhibition and Business License Fee	360.760-360.796
Sales and Use Tax Administration	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
Business Tax: Financial Institutions and Mining, Business Tax	363A, 363B
Commerce Tax	363C
Gold and Silver Excise Tax	363D
Tax on Rental of Transient Lodging	364.125
Tax on Live Entertainment	368A
Intoxicating Liquor: Licenses and Taxes	369
Tobacco: Licenses and Taxes; Supervision of Manufacturers and Wholesale Dealers	370
State Sales and Use Taxes	372
Tax on Controlled Substances (Wholesale and Retail Cannabis Taxes)	372A
Taxes on Passenger Carriers (Transportation Connection Tax)	372B
Local School Support Taxes	374
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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
Tax on Residential Construction	387.329 -387.332
Fee for Purchase of New Tire	444A.090
Lease of Passenger Car by Short-Term Lessor (Governmental Services Fee)	482.313
Peer-to-Peer Car Sharing Programs (Governmental Services Fee)	482C
Control of Floods - Taxation	543.600
Fees and Taxes (Insurance Premium Tax)	680B

## BOARDS AND COMMISSIONS

**The Nevada Tax Commission** is composed of eight members appointed by the Governor as established by Nevada Revised Statute 360.010. The Governor is an ex officio, nonvoting member of the Commission. 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 Joe Lombardo, Ex Officio Member**

George Kelesis, Chair	Jeff Rodefer, Member	Sharon R. Byram, Member
Craig Witt, Member	Thomas R. Sheets, Member	Caryn Adelhoch, Member
H. Stan Johnson, Member	Ryan Bellows, Member	

**The State Board of Equalization** is composed of five members appointed by the Governor per NRS 361.375. 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 30. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to November 1.

Tyre Gray, Member	Tim Morse, Member	Robert Schiffmacher, Chair
Al Plank, Member	Vacant, 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 Association of School Boards; 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 354.470 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman	Tom Ciesynski, Member	Jessica Colvin, Member
Jeff Cronk, Member	Marty Johnson, Member	Gina Rackley, Member
Felicia O'Carroll, Member	Jim McIntosh, Member	Abigail Yacoben, Member
Mary Walker, Member	Paul Johnson, Member	

**The Appraiser Certification Board** is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Nevada Assessor's Association, and three are appointed by the Nevada Tax Commission per NRS 361. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

Jayne Jacobs, Chair	Lorna Quisenberry, Member	Sorin Popa, Member
Chris Sarman, Member	Richard Ewell, Member	Jana Seddon, 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 per NRS 514A. 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.

Vacant, Chair	Ralston Pederson	Laurie Thom
Vacant	Vacant	Vacant
Vacant		

## DEPARTMENT OF TAXATION ADMINISTRATION

Yvonne Nevarez-Goodson Chief Deputy Executive Director	<b>Shellie Hughes</b> <b>Executive Director</b>	Jeff Mitchell Deputy Executive Director Excise and Local Government Services
Jennifer Roebuck Deputy Executive Director Compliance	Tina Padovano Executive Assistant	Joe Bernardy Deputy Executive Director Information Technology
Adriane Roberts-Larson Deputy Executive Director Administrative Services	Patricia Olmstead Public Information Officer	James Underwood Information Security Officer
Joy Grimmer Administrative Services Officer	Patric Starr Enterprise Project Manager	Jason Giesler Organizational Change Manager

## DEPARTMENT ORGANIZATION AND FUNCTIONS

The Department maintains three office locations. The headquarters is located in Carson City, with district offices in Las Vegas and Reno. For Fiscal Year 2022-23 (FY23) the Department's staff consisted of 413 full-time equivalent (FTE) positions statewide with a budget of \$90,924,083 and actual spending of \$37,809,375. In addition to the normal operating budget, the Department's FY23 budget includes \$42.7 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds (ARPA CSFRF) to be used for the implementation of the Modernize Your Nevada Tax Project (Project MYNT) to replace the Department's Unified Tax System.

The Department of Taxation is the primary revenue collecting agency in the State and is responsible for providing fair, efficient, and effective administration of the tax programs of the State of Nevada. The Department consists of six major Divisions: Executive; Administrative Services; Information Technology; Boards and Commissions and Local Government Finance; Excise and Local Government Services; and Compliance, 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 population estimates 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.

**Project MYNT:** The Department of Taxation is actively modernizing its twenty-year-old Unified Tax System (UTS) through Project MYNT, aiming for a three-year implementation with an expected eighteen-year base life. While initial funding was approved in FY20, Federal ARPA funds secured in FY23 cover the first two years of implementation. The Interim Finance Committee (IFC) requires quarterly reports detailing the project status, encompassing the Unified Tax System replacement plan, activities of personnel and vendors, project deliverables, and expenditure details.

Despite facing challenges from COVID and budget constraints, TAX resumed modernization efforts in Spring 2022, hiring key personnel for planning and delivery. Over the past 1.5 years, the MYNT Team actively prepared for the new system, engaging in activities such as developing RFPs, defining business and technical requirements, implementing business processes, and introducing a Document Scanning solution to enhance data migration efficiency.

Highlights include a needs assessment feasibility study in FY2021, recruitment of four key positions in FY2022, and the establishment of an Enterprise Project Management Office and Office of Change Management. An RFP released in April 2023 led to the selection of FAST Enterprises as the vendor in July 2023. Contract negotiations concluded in August 2023, and the Board of Examiners approved the contract in October 2023.

## Department Organization and Functions, Continued

FAST initiated the project on December 4, 2023, with planned implementation phases for subsequent years: Initiation in December 2023, Phase 1 in December 2024, Phase 2 in December 2025, and Phase 3 in December 2026.

**Executive Division:** The Executive Division is composed of various staff, including the Executive Team. The Executive Director leads the Executive Division, which includes: Chief Deputy, Administrative Services Deputy, Information Technology Deputy, Excise and Local Government Services Deputy, Compliance Deputy, Chief Financial Officer, Organizational Change Manager, Information Security Officer, Public Information Officer, Executive Assistant, Administrative Law Judges, Enterprise Project Manager, and Internal Auditor.

The Executive Director serves as the Secretary to the NTC and the State Board of Equalization (SBE) and directs Department staffing for all Department boards and commissions. Similar to the Executive Director's role for NTC, the Chief Deputy is responsible for administering the Department's roles for the SBE, the Committee on Local Government Finance (CLGF), the Mining Oversight and Accountability Commission (MOAC), and the Appraiser Certification Board (ACB), including providing administrative support and subject matter expertise to these public bodies. These boards and commissions rely heavily upon the Department's expertise in Local Government Services and Local Government Finance.

In addition to leading their respective sections within the Department and carrying out their respective duties, the Executive Division is responsible for strategic planning, executive level management and decision-making, legislative and regulatory recommendations, budgetary policy, internal audit functions, information security policies and protocols, and media and public relations. The Executive Division also carries out "Executive Review," which includes making recommendations and decisions related to the taxpayer appeal process, including petitions for redetermination, administrative hearings, appeals to the NTC, and appeals on judicial review; the Department's regulatory process, from conception to adoption of administrative regulations; and numerous other special projects, including feasibility studies, RFP's, and contracts.

**Boards and Commissions and Local Government Finance (LGF):** The Chief Deputy coordinates Department staffing and subject-matter expertise and representation for the State Board of Equalization, the Committee on Local Government Finance, the Mining Oversight and Accountability Commission and the Appraiser Certification Board. These boards and commissions are supported primarily by staff in the LGF and LGS Sections of the Department.

**Administrative Services:** Provides centralized support for all administrative, financial, and fiscal activities of the Department. More than 9 billion dollars in revenue pass through the Department annually for distribution.

**Accounting Section -** This section includes the Cancellation/Refunds Team, Mail Team, New Business Registration Team, and Excise Tax Registration Team. Duties include posting of payments (including Automatic Clearing House (ACH)) excise bonds, cash bond transfers and claims, updates, transfers; processing of voluntary disclosures applications, account closeout forms, check issues (cancel, reissue, stale), and documents submitted electronically.

**Budget/Fiscal Section -** This section includes purchasing, contract development and facilities management. This section processes payroll and travel claims and serves as the Personnel Liaison for the Department and as Liaison to Governor's Finance Office (GFO) and Legislative Counsel Bureau (LCB). Fiscal Services facilitates the budget build and assists divisions in the development of the activity and biennial line-item budget. During the legislative session Fiscal works diligently to submit budget amendments and create and monitor fiscal notes to ensure funding is obtained for the implementation of proposed legislative changes.

**Distributions Section -** This section includes the Balancing Team and Statistics Team. These teams are responsible for revenue distribution and provide periodic reports to State and Local Governments and the public from data collected by the Department, including accounts receivable reports and numerous other revenue reports. This Section conducts an annual comparison of the Supplemental City/County Relief Tax (SCCRT) collections to distributions and prepares a list of guaranteed counties (smaller counties who received a fixed amount of SCCRT through the Consolidated Tax distribution) to the NTC. The Balancing Team ensures all funds received in the Department's bank account are recorded in two accounting systems: the Tax Administration System (TAS) and the State's Internal Financial System.

## Department Organization and Functions, Continued

Management Analyst Section - This section provides legislative assistance to the Department by determining the fiscal impact of fiscal notes that relate to technology. The team provides support to all areas of the Department through training, research, analysis, information and requirements gathering, system testing, and functioning as the primary liaison between the business functional areas and IT. The analysts also work directly with the State Mailroom to print notices and are responsible for forms management.

Processing Section - This section includes the Adjustments Team, Suspense Team, Demographics Team, Document Management, and the Department's Mailroom and Document Management units. Duties include processing: refunds over \$25,000, refunds for Interstate Commerce, MBT classification changes, streamline Sales tax requests, suspended returns and payments, NTC waived bonds, Letters of Credit and, Personal Guarantees. This section also adjusts posting errors. The Mailroom and Document Management units scan and upload all documents into File360 for storage and availability for research for other sections of the department. It also receives, sorts, and delivers the mail to the Carson City office.

Economist - This position is responsible for economic forecasting, statistical analysis, data validation, projections, data research, and forecasting in general. This position prepares reports, graphs, charts, and presentations, for reporting to state and local governments including: the Annual Report, Expenditure Report, forecasts to the Economic Forum and Technical Advisory Committee, and the Fair Market Value for cannabis taxability.

Internal Auditor - This position provides checks and balances for Department processes and procedures by auditing and documenting: internal controls, processes, performance measures, vulnerabilities and compliance. The Internal Auditor is the Department's primary Diversity and Inclusion Liaison for taxpayers with language or cultural barriers.

Demographer - This position is responsible for producing an annual determination of the population of towns, townships, cities, and counties, which is certified by the Governor by March 1 of each year. This data is used for revenue distributions, including the Consolidated Tax Distribution to counties, cities, and towns and special districts. The demographer is also responsible for producing age, sex, race, and Hispanic origin estimates and projections; 5-year population projections; and 20-year population projections. The demographer works with the U.S. Census Bureau in conducting the decennial census.

**Information Technology (IT):** Facilitates the collection, auditing and distribution of tax payments including taxpayer account management and service by providing IT Strategy, IT Budget & Analysis, IT Infrastructure & Operations Management, Application Development and Support, Data Management, Information Security Services and IT Helpdesk services. This Division also operates, maintains, and enhances the Unified Taxation System (UTS). UTS is composed of major integrated applications that include Tax Administration System (TAS), Online Tax, Streamlined Sales Tax (SST), Revenue Premier (Auditing support), Silverflume Portal Web Services (Business registration, et. al.), and File360 document imaging. The IT professionals specialize in application development, IT server and network infrastructure, database administration, cyber security, and customer service. This team enables the Department to capture digital payments and efficiently distribute funds that support critical government services.

Application Development - Responsible for the life cycle planning strategy of UTS through the phases of architecture, selection, deployment, change management, operations & production support, and product end-of-life. The team integrates current and emerging technologies, as well as participates in the legislative process when fiscal notes are requested for impact analysis work. Application Developers are divided into three different teams:

- The Internal Systems Team performs development work in the internal Tax Administration System (TAS) including implementing new taxes and providing system enhancements to address business needs.
- The Web Development Services Team performs development work on the public facing websites including the Nevada Online Tax Center (OLT) that allow taxpayers to file returns and pay online and otherwise interact with the Department in an online manner.
- The Production Support Team is a group of IT professionals that acts as an intermediary between the other application development teams and internal and external information system users.

## Department Organization and Functions, Continued

Technical Services - Provides setup, design, configuration, deployment, and maintenance of all server, data storage, and networking devices to ensure UTS performance and stability.

- The Database Administration Team ensures the availability, reliability, performance, and security of mission-critical taxpayers' structured data. They also assist the application development team with database features and integrity of data and relational design. This team ensures that the data for major applications are safe and recoverable under a variety of risks.
- The Technical Team maintains and enhances the network and server infrastructure, including the physical and virtual servers and the associated network-attached storage upon which a majority of the Department's internal and external information systems run, such as TAS, OLT, and a data warehouse.
- The Customer Support Team provides end-user support on TAS, user management and batch/night operations, technical assistance and support related to computer systems and hardware and software support. The team also manages IT procurement to ensure the availability of IT Services. In a changing environment, they learn and adapt as a team for future implementations to provide the necessary technical support.

Information Security Officer - Acts as a principal information security advisor to provide insights and guidance to the Department to reduce the impact of cyber threats; maintains and implements an information security program to safeguard the confidentiality, integrity and availability of taxpayers' information. Ensures Taxation employees and contractors follow applicable Federal, State, and Department information security policies, procedures, and maintains the information security awareness program.

**Excise and Local Government Services (ELGS):** ELGS is comprised of two main sections with many different sub-sections that provide specialized services.

Excise Tax Section - Administers a variety of excise taxes within the State, including, without limitation, those for Gold and Silver, Liquor, Cigarettes, Other Tobacco Products, Retail and Wholesale Cannabis, Live Entertainment, Insurance Premiums and a variety of other taxes and fees. This Section also performs background and field inspections and investigations of unregistered businesses and liquor, cigarette, and other tobacco product contraband. This is accomplished by a set of 3 different teams within the Excise Section.

Local Government Services Section - Appraises all centrally assessed property, establishes guidelines for the county assessor, conducts the ratio study, ensures statewide compliance with assessment standards established by the NTC, and administers the Net Proceeds of Minerals Tax and the Real Property Transfer Tax. The certification of appraisers for purposes of taxation of property are monitored and administered by LGS as well. These various duties are accomplished by 4 different teams within the Local Government Services Section, which is discussed in further detail in the Local Government Services portion of this report.

**Compliance Division:** Conducts Collections, Taxation Services, and Audits.

Revenue Section - Revenue is comprised of Collections Unit and Taxation Services Unit with support staff across three district offices.

- Collections Unit: Monitors taxpayer accounts for compliance with statutes, regulations and reporting requirements; collects taxes on delinquent accounts; pursues legal routes and remedies as stewards of state tax revenues, assists taxpayers with compliance, and appears and testifies in closed administrative hearings and public meetings. The Collections Section includes a special team which focuses on bankruptcies and other collections related programs.
- Taxation Services Unit: Serves as the front-line support for taxpayers and the public. Staff are located in the Call Center and district offices. Staff provide general taxpayer education, information and assistance with registration, the taxability of transactions, and reporting requirements; receives returns and payments, registration and fees for permits, and applications for penalty and interest waivers; and manages numerous programs, such as Religious, Charitable and Education exemptions and National Guard exemptions.

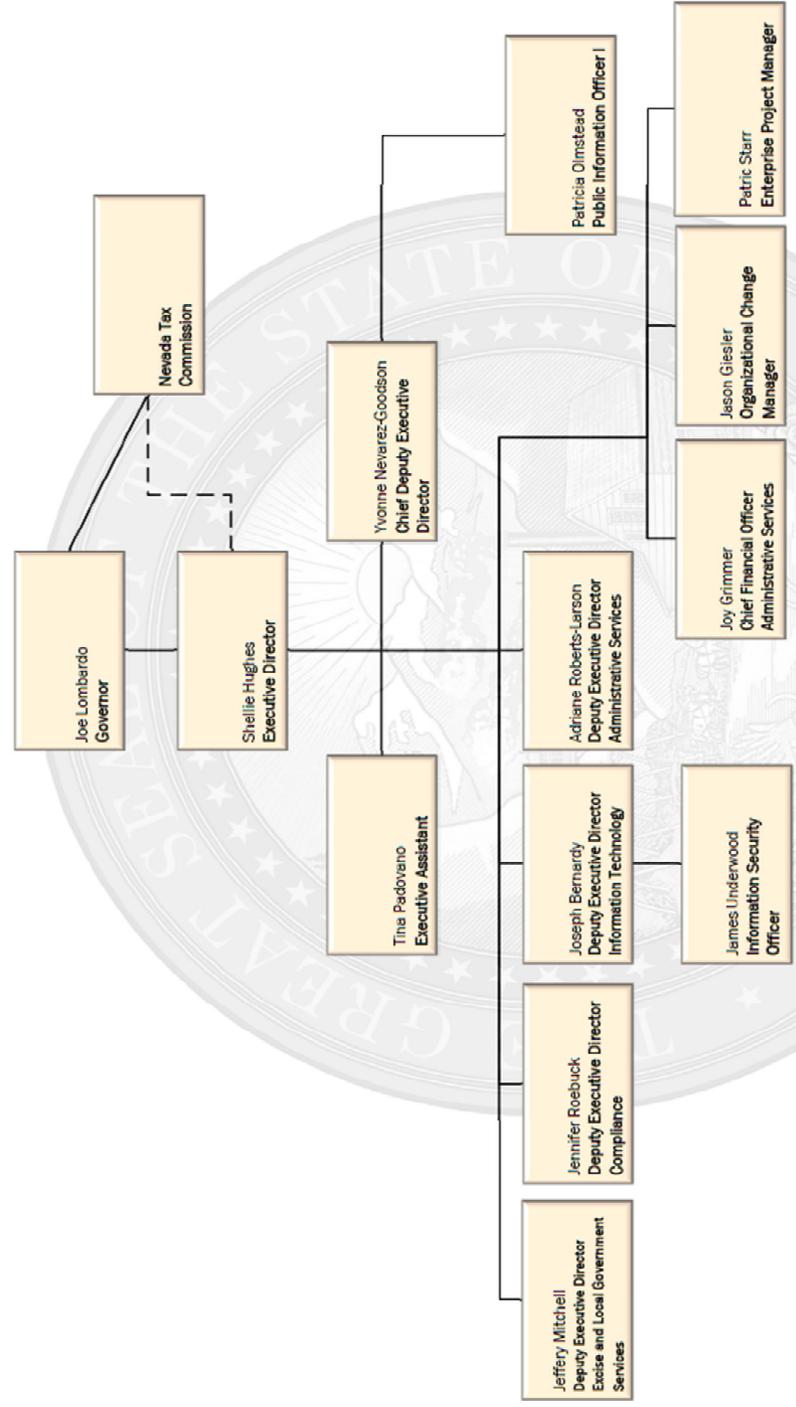
## Department Organization and Functions, Continued

Taxation Services staff conduct monthly workshops called “Ask the Advisor” and provide general taxpayer education through publications and informational pamphlets.

Audit Sections - Administers a comprehensive audit program to ensure taxpayer compliance for numerous tax programs and conducts specialized audits for the Deferral and Abatement Program and excise taxes. The Audit section uses discovery programs based on comparisons of information from other taxing authorities. Audit staff conduct taxpayer workshops on technical issues and record-keeping as well as on preparing for an audit. Audit also verifies the accuracy of amended returns for credit or refund requests.

# Department of Taxation

Organizational Chart - Fiscal Year 2023



# DEPARTMENT FINANCIAL STATEMENT

## DEPARTMENT OF TAXATION ADMINISTRATION ACCOUNT REVENUES AND EXPENDITURES JULY 1, 2022 - JUNE 30, 2023

REVENUES	REVENUES / EXPENDITURES	WORK PROGRAM AUTHORITY	WORK PROGRAM LESS ACTUAL
42 General Fund Appropriations	\$ 42,530,174	\$ 42,530,174	\$ -
47 Carry Forward from State Fiscal Year 2022	3,177,778	3,177,778	-
3601 Cigarette/OTP License Fees	414,084	340,550	(73,534)
3729 Audit Fees	1,025	36,367	35,342
3750 Cigarette Tax Administration Fee	516,581	609,910	93,329
3751 Short Term Auto Lease Administration Fee	18,314	10,972	(7,342)
3754 Commission - Centrally Assessed	137,926	137,928	2
3755 Administrative Fee Bad Check Charge	90,164	90,113	(51)
3765 Justice Court/Township Fees	112,912	171,636	58,724
4254 Miscellaneous Revenue	3,113	1,543	(1,570)
4611 Transfer from Federal ARPA	803,899	43,728,642	42,924,743
4654 Interim Finance Committee Contingency Allocation	78,181	78,181	-
4668 Transfer from Conservation	-	-	-
4673 Transfer from Dept. of Environmental Protection	12,321	10,289	(2,032)
<b>Total Revenues</b>	<b>\$ 47,896,472</b>	<b>\$ 90,924,083</b>	<b>\$ 43,027,611</b>

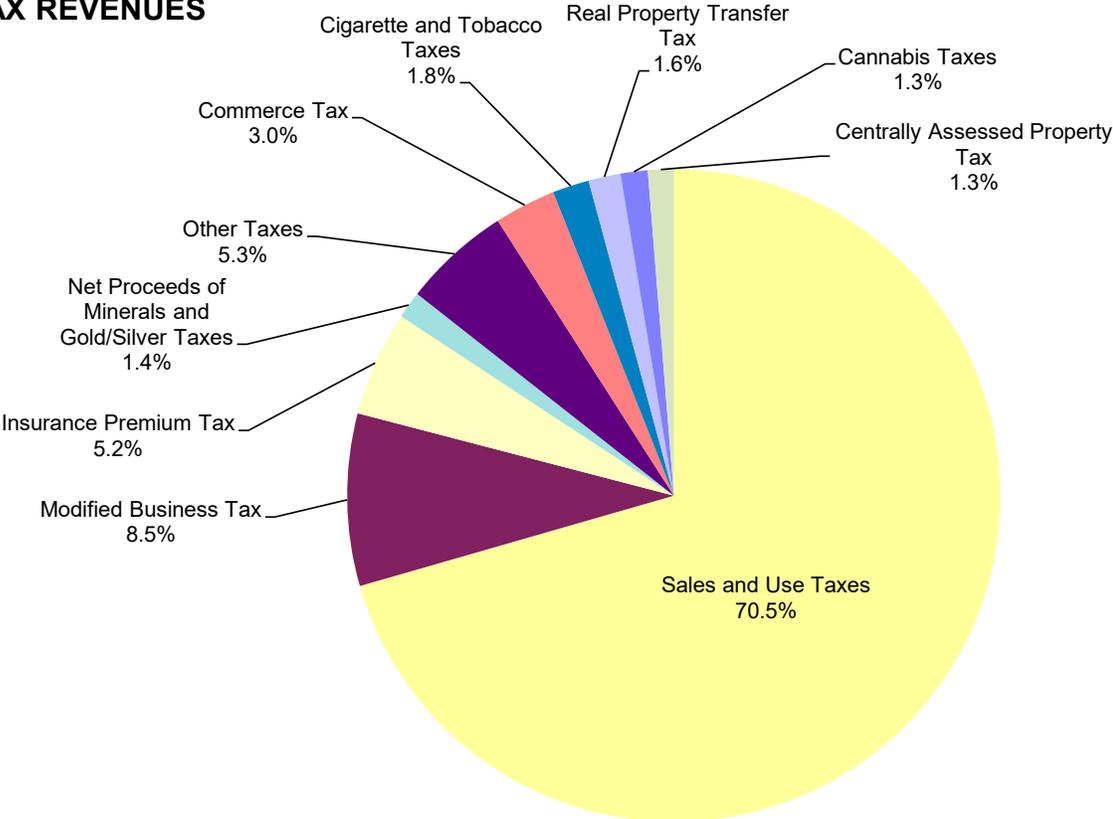
EXPENDITURES	REVENUES / EXPENDITURES	WORK PROGRAM AUTHORITY	WORK PROGRAM LESS ACTUAL
01 Personnel Services	\$ 27,678,876	\$ 33,381,147	\$ 5,702,271
02 Out-of-State Travel	12,190	16,847	4,657
03 In-State Travel	158,689	172,856	14,167
04 Operating	2,350,983	2,381,640	30,657
05 Equipment	18,047	18,047	-
08 Building Security	211,849	306,389	94,540
09 Compliance Audit Investigation	18,371	271,693	253,322
10 Out-of-State Audit	-	36,367	36,367
11 Master Settlement Agreement Travel & Operating	13,158	29,889	16,731
13 UTS Modernization	1,450,049	2,179,785	729,736
15 Lockbox Program	353,410	423,542	70,132
17 SB466 - One Shot FY24	-	378,560	378,560
18 SB467 - One Shot FY24	-	1,415,085	1,415,085
19 SB489 - One Shot FY24	-	1,379,593	1,379,593
21 Demographic Surveys	26,139	34,675	8,536
22 Federal Grants - ARPA	137,090	175,327	38,237
25 Cigarette Stamps	167,807	191,556	23,749
26 Information Services	2,029,211	2,213,859	184,648
30 Training	3,047	11,767	8,720
82 Human Resources Cost Allocation	152,218	152,218	-
85 ARPA Systems Reserve - Future Years	-	42,724,998	42,724,998
87 Purchasing Assessment	8,124	8,124	-
88 State Cost Recovery Plan	2,883	2,883	-
89 AG Cost Allocation	3,017,236	3,017,236	-
<b>Total Expenditures</b>	<b>\$ 37,809,375</b>	<b>\$ 90,924,083</b>	<b>\$ 53,114,707.90</b>

### BALANCE FORWARDS and REVERSIONS

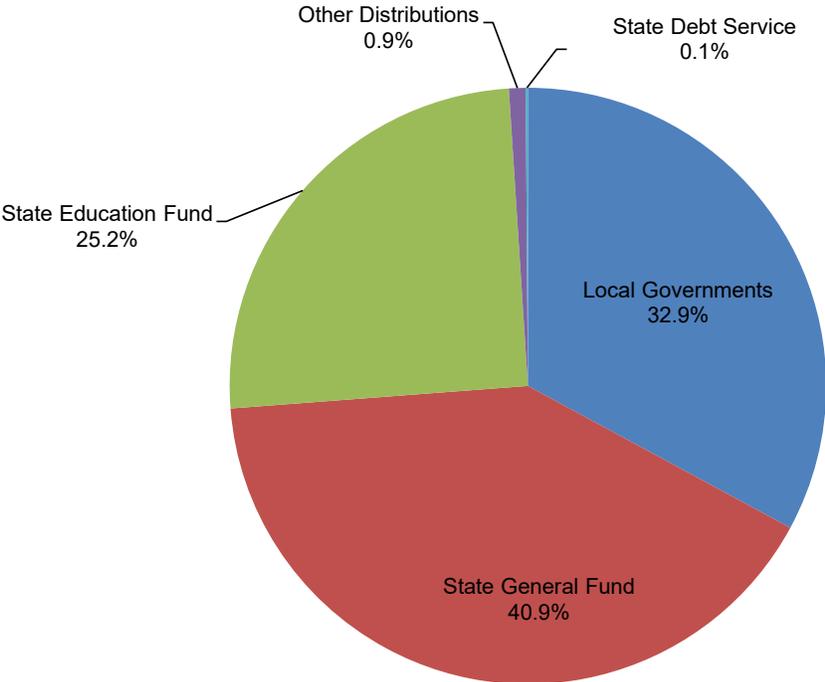
Balance Forward to FY2024	3,173,238
Reversion to General Fund	6,913,858
<b>Total Reversion</b>	<b>\$ 10,087,096</b>

**DEPARTMENT TAX REVENUES AND TAX DISTRIBUTIONS**

**TAX REVENUES**



**TAX DISTRIBUTIONS**



## CERTIFIED POPULATION

2021 Governor Certified Population, developed by the Nevada State Demographer pursuant to NRS 360.283 and 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 2022-23.

<b>COUNTIES</b>		<b>COUNTIES</b>	
Cities		Cities	
Towns		Towns	
<b>CARSON CITY</b>	57,073	<b>HUMBOLDT COUNTY</b>	17,202
<b>CHURCHILL COUNTY</b>	26,310	Winnemucca	8,306
Fallon	9,123	<b>LANDER COUNTY</b>	6,195
<b>CLARK COUNTY</b>	2,320,551	Austin	153
Boulder City	15,189	Battle Mountain	3,424
Henderson	330,561	Kingston	126
Las Vegas	664,960	<b>LINCOLN COUNTY</b>	5,188
Mesquite	22,981	Caliente	1,100
North Las Vegas	275,733	Alamo	591
Bunkerville	987	Panaca	841
Enterprise	222,522	Pioche	810
Indian Springs	1,108	<b>LYON COUNTY</b>	58,051
Laughlin	9,313	Fernley	21,105
Moapa	1,274	Yerington	3,538
Moapa Valley	6,163	<b>MINERAL COUNTY</b>	4,826
Mt. Charleston	735	Hawthorne	3,152
Paradise	192,552	Luning	92
Searchlight	442	Mina	154
Spring Valley	214,862	Walker Lake	317
Summerlin	32,957	<b>NYE COUNTY</b>	49,289
Sunrise Manor	210,189	Amargosa	1,401
Whitney	47,426	Beatty	959
Winchester	34,749	Gabbs	209
<b>DOUGLAS COUNTY</b>	49,661	Manhattan	130
Gardnerville	6,188	Pahrump	41,940
Genoa	213	Round Mountain	734
Minden	3,460	Tonopah	2,170
<b>ELKO COUNTY</b>	54,546	<b>PERSHING COUNTY</b>	6,984
Carlin	2,615	Lovelock	2,029
Elko	20,976	Imlay	212
Wells	1,272	<b>STOREY COUNTY</b>	4,359
West Wendover	4,452	Gold City	212
Jackpot	944	Virginia City	932
Montello	60	<b>WASHOE COUNTY</b>	485,113
Mountain City	74	Reno	264,318
<b>ESMERALDA COUNTY</b>	1,000	Sparks	107,489
Goldfield	292	<b>WHITE PINE COUNTY</b>	10,293
Silver Peak	91	Ely	4,138
<b>EUREKA COUNTY</b>	1,898	Lund	208
Crescent Valley	376	McGill	1,201
Eureka	684	Ruth	432
		<b>TOTAL STATEWIDE POPULATION</b>	<b>3,158,539</b>

## COMPONENTS OF SALES AND USE TAX RATES

### Components of 6.85% Minimum Statewide Tax Rate:

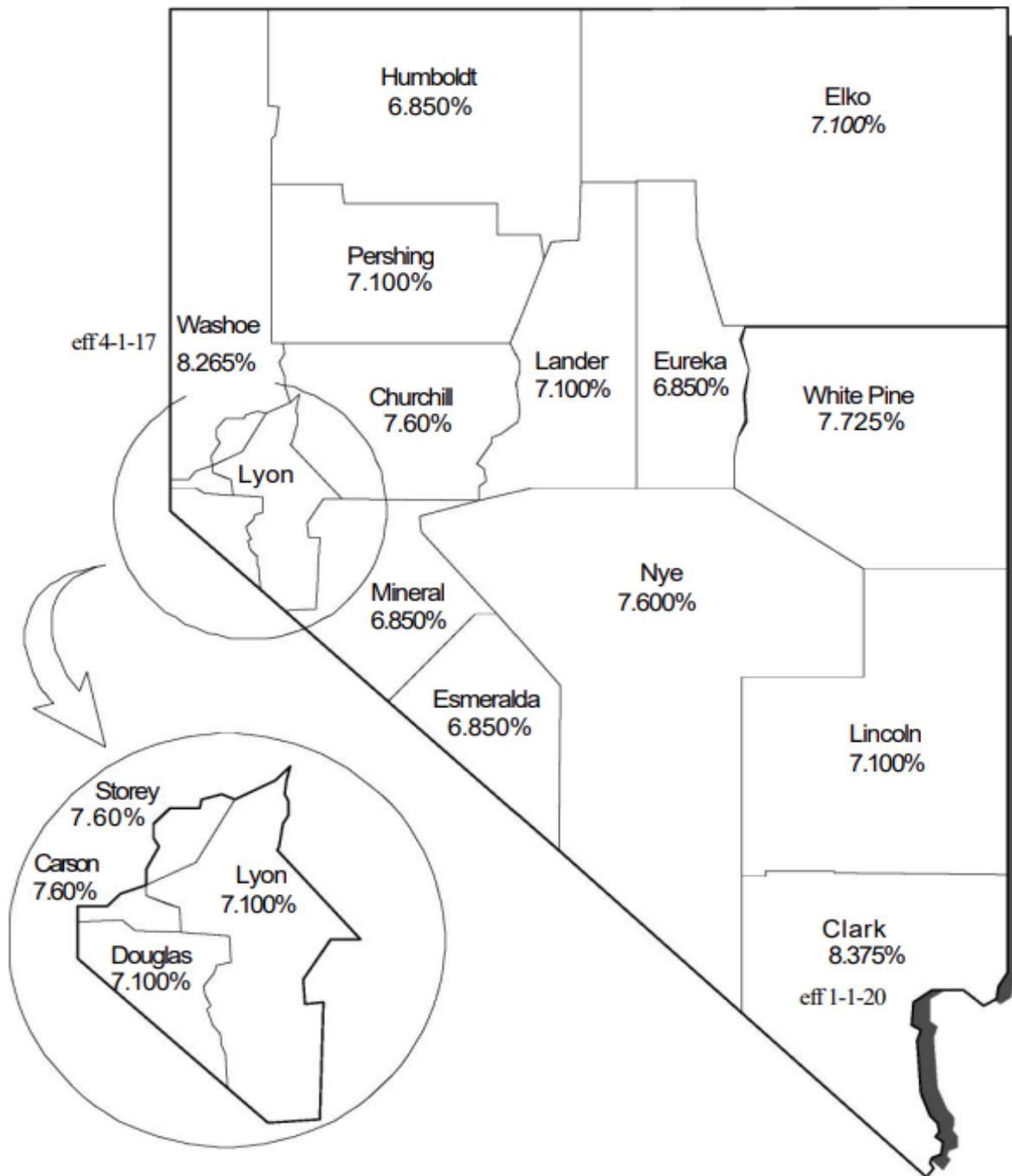
RATE	NRS PROVISION	DESCRIPTION	DISTRIBUTION
2.00	372	Sales Tax	To the State General Fund.
2.60	374	Local School Support Tax	<u>In-State Business Returns and Out-of-State Business Returns:</u> Tax is distributed to the State Education Fund.
0.50	377	Basic City-County Relief Tax	<u>In-State Business Returns:</u> Tax is distributed to the county where the sale was made. <u>Out-of-State Business Returns:</u> Tax is distributed to counties and cities based on a population formula.
1.75	377	Supplemental City-County Relief Tax	Tax is distributed to all qualifying local governments according to statutory formula.

### Local Sales and Use Tax Rates as of 07/01/2020:

COUNTY	RATE	COUNTY	RATE	PROVISION	USE OF PROCEEDS	DATE IMPOSED
		Carson City	0.250	NRS 377A	Public Roads	1/1/1987
		Carson City	0.250	By Ordinance	Open Space	7/1/1997
		Carson City	0.125	NRS 377B	V&T Railroad Bonds	4/1/2006
7.600		Carson City	0.125	NRS 377B	Infrastructure	10/1/2014
		Churchill	0.250	NRS 377A	Public Roads	11/1/1986
		Churchill	0.250	NRS 377.057	Local Government Tax Act	10/1/1991
7.600		Churchill	0.250	NRS 377B	Infrastructure	10/1/2005
		Clark	0.250	NRS 543	Flood Control	3/1/1987
		Clark	0.250	NRS 377A	Regional Transportation	7/1/1991
		Clark	0.250	NRS 377B	Southern NV Water Authority	4/1/1999
		Clark	0.250	NRS 377A	Regional Transportation ¼% increase	10/1/2003
		Clark	0.300	Special Act	Police Support	1/1/2016
		Clark	0.100	Special Act	Police Officers	4/1/2017
8.375		Clark	0.125	NRS 377D	State Education Fund	1/1/2020
7.100		Douglas	0.250	Special Act	Miscellaneous Facilities & Services	7/1/1999
7.100		Elko	0.250	NRS 377B	Infrastructure	7/1/2016
7.100		Lander	0.250	NRS 377B	Water Treatment	4/1/2004
7.100		Lincoln	0.250	NRS 377B	School / Public Utilities	1/1/2001
7.100		Lyon	0.250	NRS 377B	Infrastructure/Public Safety	10/1/2008
		Nye	0.250	NRS 377A	Public Roads	5/1/1986
7.600		Nye	0.500	Special Act	Public Safety	4/1/2014
7.100		Pershing	0.250	NRS 377B	Infrastructure/Public Safety	10/1/2008
		Storey	0.250	NRS 377A	Tourism	8/1/1985
		Storey	0.250	Special Act	V & T Railroad Commission	1/1/1996
7.600		Storey	0.250	NRS 377B	School / Public Utilities	1/1/2001
		Washoe	0.125	NRS 377A	Regional Transportation	11/1/1982
		Washoe	0.250	NRS 377.057	Local Government Tax Act	10/1/1991
		Washoe	0.125	NRS 377B	Flood/Public Safety	4/1/1999
		Washoe	0.125	Special Act	Railroad Grade Project	4/1/1999
		Washoe	0.250	NRS 377A	Regional Transportation ¼% increase	7/1/2003
8.265		Washoe	0.540	Ballot Initiative	School Facilities	4/1/2017
		White Pine	0.250	NRS 377A	Public Roads	11/1/1986
		White Pine	0.125	NRS 374A	School Capital Improvement	4/1/2000
		White Pine	0.250	NRS 377B	Infrastructure/Public Safety	10/1/2007
7.725		White Pine	0.250	NRS 377A	Swimming Pool Maintenance	7/1/2012

Minimum statewide rate applies to all other counties not listed.

# SALES AND USE TAX RATES BY COUNTY



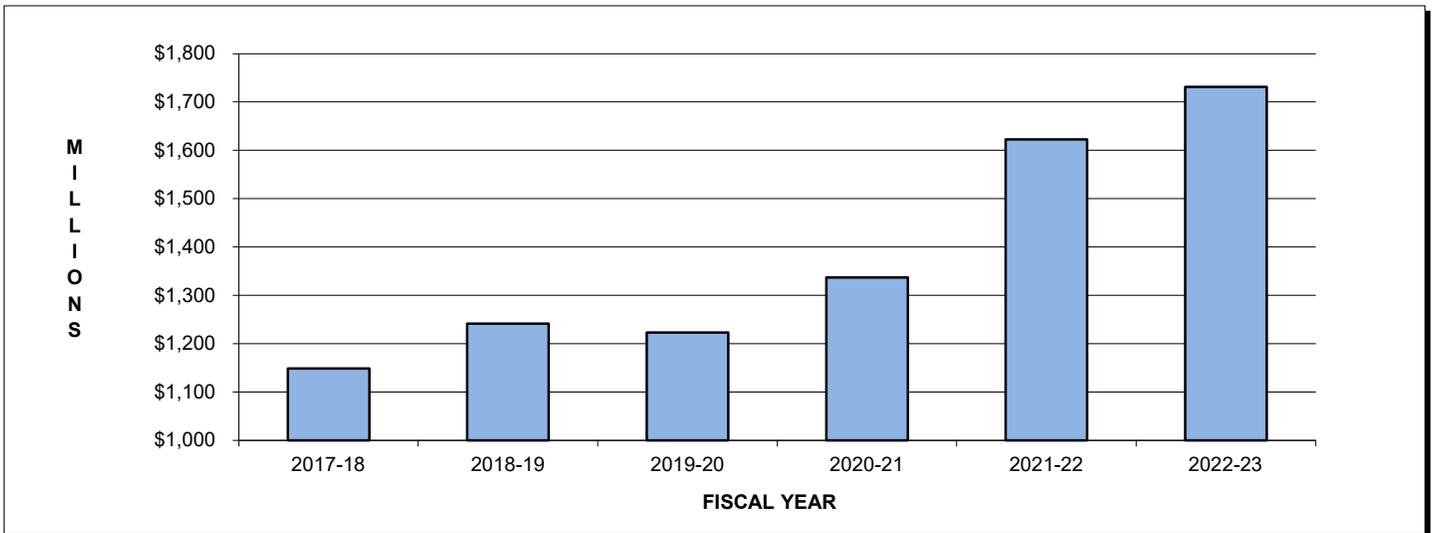
## TAXABLE SALES COMPARISON

### Taxable Sales Comparison by County

County	Fiscal Year 2021-22	Fiscal Year 2022-23	% Change
Carson City	\$ 1,653,402,241	\$ 1,564,207,396	-5.4%
Churchill	453,727,253	440,253,717	-3.0%
Clark	59,661,911,933	64,194,178,704	7.6%
Douglas	1,082,401,506	1,096,456,369	1.3%
Elko	1,867,971,349	1,966,362,650	5.3%
Esmeralda	25,252,301	23,214,787	-8.1%
Eureka	322,043,576	474,638,678	47.4%
Humboldt	708,542,660	744,687,588	5.1%
Lander	320,962,124	357,222,401	11.3%
Lincoln	56,835,758	48,255,573	-15.1%
Lyon	893,835,418	880,591,245	-1.5%
Mineral	75,149,216	63,215,987	-15.9%
Nye	944,263,494	1,003,050,183	6.2%
Pershing	217,203,501	241,970,585	11.4%
Storey	874,551,060	1,108,030,925	26.7%
Washoe	12,267,765,904	12,383,862,434	0.9%
White Pine	361,810,937	376,968,872	4.2%
<b>STATE TOTAL</b>	<b>\$ 81,787,630,231</b>	<b>\$ 86,967,168,094</b>	<b>6.3%</b>

The above comparisons for Fiscal Year 2021-22 and Fiscal Year 2022-23 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.

# SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	1,148,248,111	75,503	1,148,323,614	4.79%
2018-19	1,241,264,104	77,007	1,241,341,110	8.10%
2019-20	1,222,754,023	68,473	1,222,822,497	-1.49%
2020-21	1,336,995,576	84,357	1,337,079,933	9.34%
2021-22	1,622,124,510	75,029	1,622,199,539	21.32%
2022-23	1,731,375,476	72,762	1,731,448,238	6.73%

Total collections may not match actual distributions due to STAR Bond reversions.

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).

REMOVAL OF SALES TAX FROM CERTAIN MEDICAL EQUIPMENT In the 2016 and 2018 General Election, voters approved an amendment to the Nevada Constitution to exempt from sales and use taxes certain durable medical equipment, oxygen delivery equipment and mobility enhancing equipment. Senate Bill 447 was passed by the 2019 Legislative Session and became effective July 1, 2019.

Sales and Use Tax Revenue (continued)

AMENDMENTS

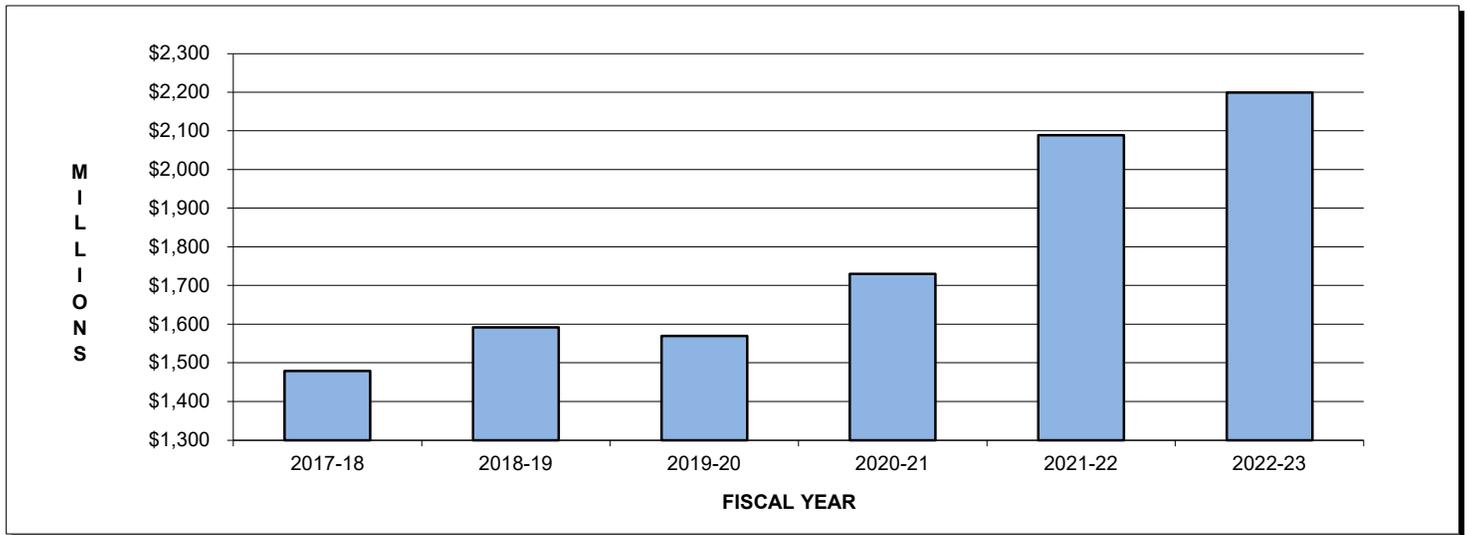
2019

Assembly Bill 445 of the 2019 Legislative Session requires certain marketplace facilitators, who directly or indirectly facilitate retail sales to customers in this State, to collect and remit sales and use taxes effective October 1, 2019.

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY  
FISCAL YEAR 2022-23

<b>COUNTY</b>	<b>TAXES AND FEES</b>	<b>% OF TOTAL</b>
Carson City	\$ 32,406,133	1.87%
Churchill	8,843,053	0.51%
Clark	1,267,108,794	73.18%
Douglas	21,899,369	1.26%
Elko	39,247,361	2.27%
Esmeralda	382,921	0.02%
Eureka	8,945,626	0.52%
Humboldt	14,806,987	0.86%
Lander	7,148,220	0.41%
Lincoln	956,428	0.06%
Lyon	17,548,695	1.01%
Mineral	1,260,485	0.07%
Nye	20,011,163	1.16%
Pershing	4,833,102	0.28%
Storey	14,978,423	0.87%
Washoe	235,429,473	13.60%
White Pine	7,532,778	0.44%
Out of State	18,204,918	1.05%
STAR Bonds Transfers	9,904,308	0.57%
<b>TOTAL</b>	<b>\$ 1,731,448,238</b>	<b>100.00%</b>

# LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	1,478,933,892	75,503	1,479,009,396	4.60%
2018-19	1,591,527,742	77,007	1,591,604,748	7.61%
2019-20	1,569,289,892	68,473	1,569,358,365	-1.40%
2020-21	1,730,111,825	84,357	1,730,196,182	10.25%
2021-22	2,088,760,863	75,029	2,088,835,892	20.73%
2022-23	2,198,802,645	72,762	2,198,875,408	5.27%

Total collections may not match actual distributions due to STAR Bond reversions.

**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 fees, taxes, interest and penalties collected in each county returned to county of origin (location of the business) for distribution to school districts; .75 percent to State General Fund. 99.25 percent of fees, taxes, interest and penalties collected from out-of-state businesses that do not maintain a presence in the State to State Education 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.

**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.

Local School Support Tax Revenue (continued)

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.

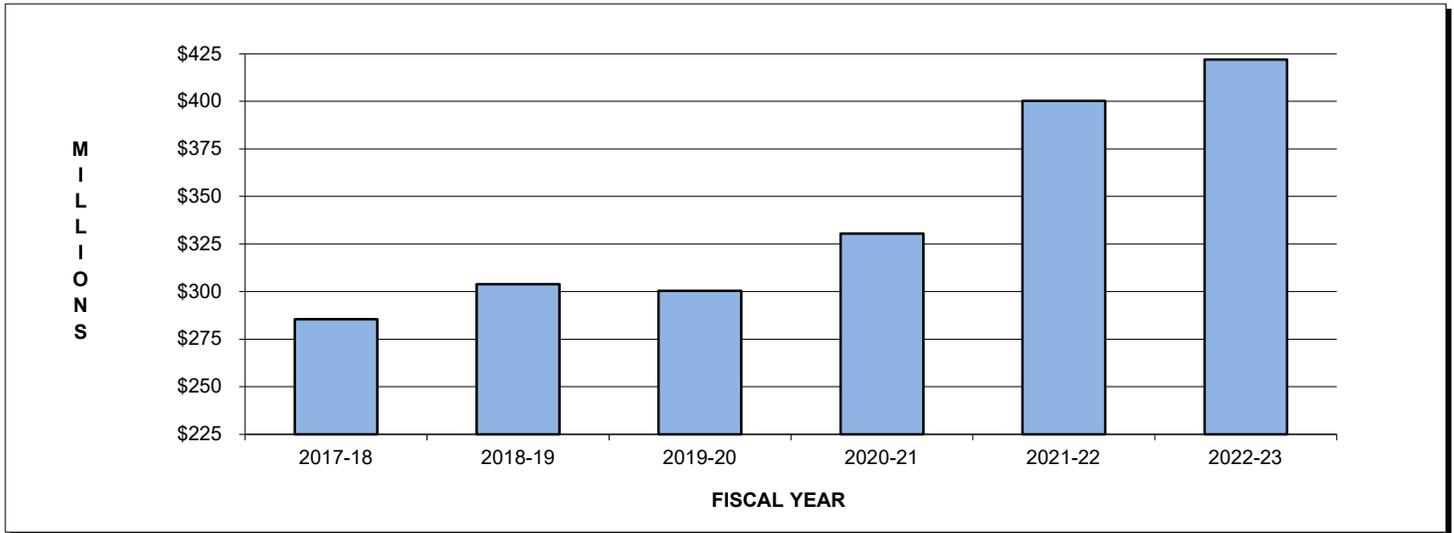
July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

July 1, 2021 - Senate bill 543 requires distributions to State Education Fund. No longer State Distributive School Fund.

LOCAL SCHOOL SUPPORT TAX DISTRIBUTION  
FISCAL YEAR 2022-23

	TAX	% OF TOTAL
Total to State Education Fund	\$ 2,175,295,020	98.93%
STAR Bonds Transfers	7,088,822	0.32%
State General Fund	16,491,566	0.75%
<b>TOTAL</b>	<b>\$ 2,198,875,408</b>	<b>100.00%</b>

## BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	285,461,919	75,490	285,537,409	5.62%
2018-19	303,861,627	77,008	303,938,636	6.44%
2019-20	300,210,532	68,475	300,279,007	-1.20%
2020-21	330,416,969	84,358	330,501,327	10.06%
2021-22	400,194,915	75,030	400,269,946	21.11%
2022-23	421,883,134	72,763	421,955,897	5.42%

Total collections may not match actual distributions due to STAR Bond reversions.

### LEGAL CITATION

Chapter 377 Nevada Revised Statutes.

### RATE

0.5 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.

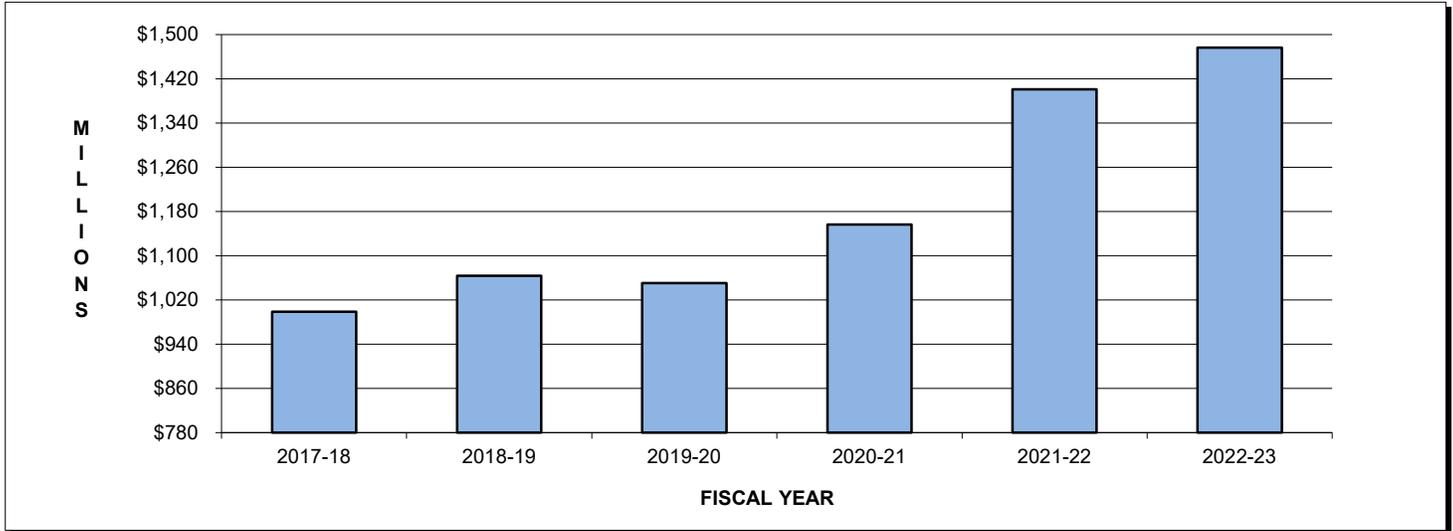
Basic City/County Relief Tax Revenue (continued)

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 2022-23

COUNTY	TAX	% OF TOTAL
Carson City	\$ 8,183,749	1.94%
Churchill	2,307,531	0.55%
Clark	309,297,141	73.30%
Douglas	5,321,920	1.26%
Elko	8,932,834	2.12%
Esmeralda	153,662	0.04%
Eureka	1,794,042	0.43%
Humboldt	3,344,308	0.79%
Lander	1,395,047	0.33%
Lincoln	264,986	0.06%
Lyon	4,606,579	1.09%
Mineral	345,780	0.08%
Nye	4,960,040	1.18%
Pershing	910,578	0.22%
Storey	1,503,495	0.36%
Washoe	57,538,175	13.64%
White Pine	1,683,407	0.40%
Total County Transfers	\$ 412,543,275	97.77%
STAR Bonds Transfers	2,028,394	1.75%
State General Fund	7,384,228	0.48%
<b>Total</b>	<b>\$ 421,955,897</b>	<b>100.00%</b>

## SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	998,975,870	5.63%
2018-19	1,063,517,541	6.46%
2019-20	1,050,698,591	-1.21%
2020-21	1,156,423,704	10.06%
2021-22	1,400,695,691	21.12%
2022-23	1,476,567,047	5.42%

*Total collections may not match actual distributions due to STAR Bond reversions.*

### LEGAL CITATION

Chapters 354 and 377, 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.

Supplemental City/County Relief Tax Revenue (continued)

AMENDMENTS  
(continued)

- 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.
- 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 Fund and created the Emergency Fund of the supplemental city/county relief tax. The amount of the fund was set at \$2,500,000. Created the Redistribution Fund for the supplemental city/county relief tax and provided specific dollar allocations to the Town of Laughlin, Clark County, Churchill County and Elko County.
- 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 Revenue (continued)

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2022-23

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 29,256,292	1.98%
Churchill	7,223,683	0.49%
Clark	1,090,364,334	73.84%
Douglas	17,787,853	1.20%
Elko	32,682,004	2.21%
Esmeralda	1,269,802	0.09%
Eureka	7,451,974	0.50%
Humboldt	12,545,614	0.85%
Lander	2,842,689	0.19%
Lincoln	1,286,904	0.09%
Lyon	13,950,655	0.94%
Mineral	1,727,221	0.12%
Nye	16,302,547	1.10%
Pershing	2,147,186	0.15%
Storey	5,972,569	0.40%
Washoe	197,596,981	13.38%
White Pine	3,202,171	0.22%
Total County Transfers	\$ 1,443,610,479	97.77%
STAR Bonds Transfers	7,116,645	0.48%
State General Fund	25,839,923	1.75%
<b>TOTAL</b>	<b>\$ 1,476,567,047</b>	<b>100.00%</b>

**SEVERE FINANCIAL EMERGENCY FUND**

Fund Balance - June 30, 2023 \$ 256,973

Supplemental City/County Relief Tax Revenue (continued)

LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993  
SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS  
FISCAL YEAR 2022-23

**COLLECTIONS**

**CHURCHILL COUNTY**

Sales and Use Tax	\$	1,085,205
Government Services Tax		959,345
Real Property Transfer Tax		51,774
Property Tax		186,155
Interest		3,394
<b>TOTAL</b>	<b>\$</b>	<b><u>2,285,872</u></b>

**WASHOE COUNTY**

Sales and Use Tax	\$	29,248,615
Government Services Tax		180
Gaming License Fee		1,816,783
Real Property Transfer Tax		1,411,447
Property Tax		5,257,147
Interest		56,848
<b>TOTAL</b>	<b>\$</b>	<b><u>37,791,020</u></b>

**DISTRIBUTIONS**

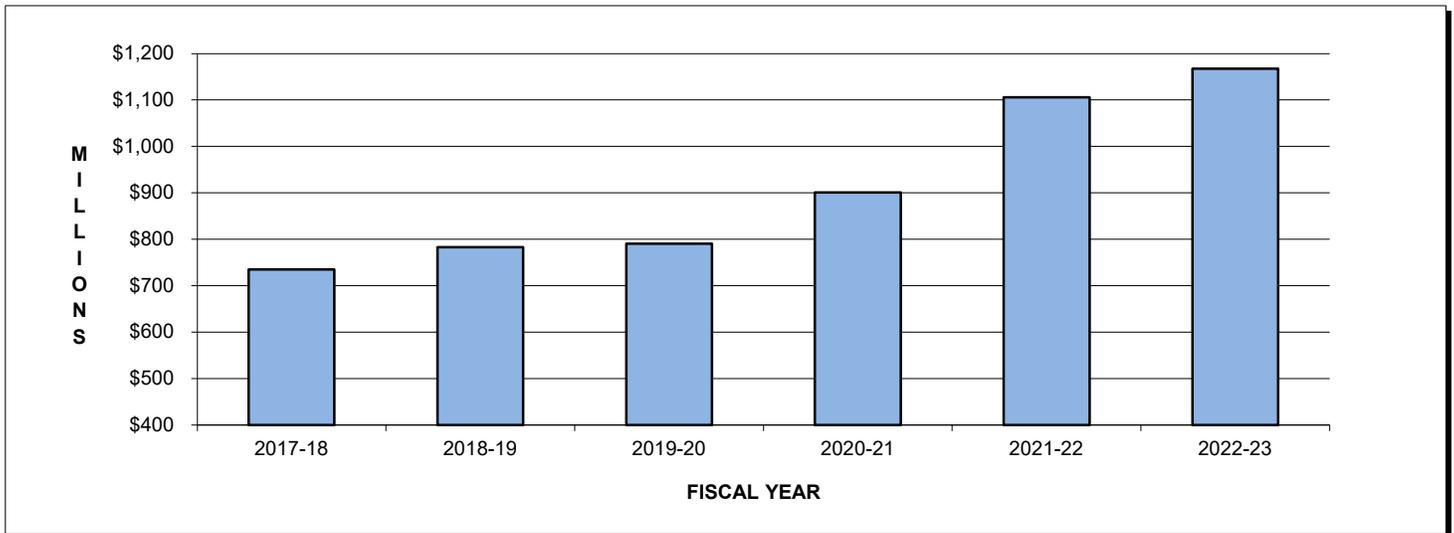
**CHURCHILL COUNTY**

	\$	1,753,333
Fallon		404,767
Other		127,772
<b>TOTAL</b>	<b>\$</b>	<b><u>2,285,872</u></b>

**WASHOE COUNTY**

	\$	25,108,878
Reno		5,990,068
Sparks		2,922,453
Other		3,769,622
<b>TOTAL</b>	<b>\$</b>	<b><u>37,791,020</u></b>

## LOCAL OPTION SALES AND USE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	734,690,403	15.49%
2018-19	783,093,531	6.59%
2019-20	790,047,139	0.89%
2020-21	900,650,227	14.00%
2021-22	1,105,670,909	22.76%
2022-23	1,167,250,665	5.57%

### LEGAL CITATION

Chapters 374A, 377A, 377B, 377C, 377D and 543 of the Nevada Revised Statutes, in addition to local Special Acts and Ordinances.

### RATE

Rates vary by option tax, ranging from 0.1 to 0.54 percent of all taxable sales and taxable items of use in a county.

### CURRENT DISTRIBUTION OF REVENUE

98.25 percent of collections are returned to the county of origin (where the sale was made); 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, 1987; and Clark County effective March 1, 1987; Elko County effective July 1, 2016; Lander County effective April 1, 2004; Pershing County effective October 1, 2008; Douglas County effective July 1, 1999.

#### 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.

Local Option Sales and Use Tax Revenue (continued)

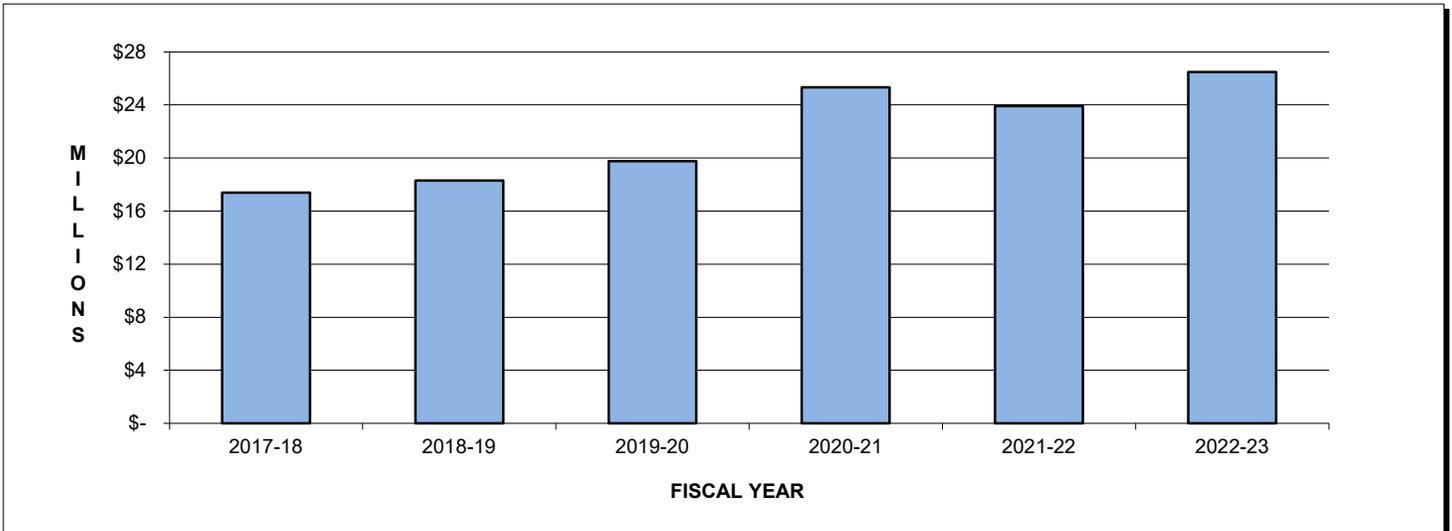
AMENDMENTS (continued)	1991	Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional $\frac{1}{4}$ of 1 percent sales and 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 $\frac{1}{4}$ 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 $\frac{1}{4}$ of 1 percent sales and use tax in a county upon approval of the voters.
	1997	Ratified Carson City voter approved imposition of $\frac{1}{4}$ of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.
	1999	Added Chapter 374A, $\frac{1}{8}$ 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 stipulating 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.
	2011	Amended Chapter 377A by increasing the county population limitation from 400,000 to 700,000.
	2013	AB 46 of the 2013 Session of the State Legislature added Chapter 377C (Tax for School Capital Projects) to the Nevada Revised Statutes.
	2016	Washoe County passed ballot initiative WC-1, which authorized the Board of County Commissioners to impose a sales and use tax of 0.54 percent to fund capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities.
	2019	AB 309 of the 2019 Session of the State Legislature added Chapter 377D (Tax for Miscellaneous Purposes) to the Nevada Revised Statutes.

Local Option Sales and Use Tax Revenue (continued)

LOCAL OPTION SALES AND USE TAX DISTRIBUTION  
FISCAL YEAR 2022-23

COUNTY	PROVISION	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
<b>Option Taxes</b>				
Carson City	377A	Public Roads	1/1/1987	\$ 3,953,601
Carson City	377B	V&T Railroad Bonds	4/1/2006	1,976,820
Carson City	377B	Infrastructure	10/1/2014	1,976,766
Churchill	377A	Public Roads	11/1/1986	1,086,304
Churchill	377B	Infrastructure	10/1/2005	1,086,257
Clark	377A	Regional Transportation	7/1/1991	} 308,543,868
Clark	377A	Regional Transportation ¼% increase	10/1/2003	
Clark	377B	So NV Water Authority	4/1/1999	154,258,731
Clark	543	Flood Control	3/1/1987	154,269,560
Clark	377D	Education Programs	1/1/2020	77,079,085
Elko	377B	Infrastructure	7/1/2016	4,819,658
Lander	377B	Water Treatment	4/1/2004	836,585
Lincoln	377B	School / Public Utilities	1/1/2001	117,456
Lyon	377B	Infrastructure	10/1/2008	2,108,424
Nye	377A	Public Roads	5/1/1986	2,457,493
Pershing	377B	Infrastructure	10/1/2008	593,574
Storey	377A	Tourism	8/1/1985	1,152,522
Storey	377B	School / Public Utilities	1/1/2001	1,157,228
Washoe	377A	Regional Transportation	11/1/1982	} 43,872,878
Washoe	377A	Regional Transportation ¼% increase	7/1/2003	
Washoe	377B	Flood/Public Safety	4/1/1999	14,624,292
White Pine	374A	School Cap Improvement	4/1/2000	462,565
White Pine	377A	Public Roads	11/1/1986	925,115
White Pine	377A	Swimming Pool Maintenance	10/1/2003	924,883
White Pine	354	Operating/Severe Fin. Emergency	7/1/2006	164
White Pine	377B	Infrastructure/Public Safety	10/1/2007	924,970
<b>Special Acts, Ordinances, &amp; Ballot Initiatives</b>				
Carson City	Ordinance	Open Space	7/1/1997	3,953,600
Churchill	Special Act	Local Government Tax Act	10/1/1991	1,085,205
Clark	Special Act	Police Support	10/1/2005	185,110,835
Clark	Special Act	Police Officers	4/1/2017	61,678,338
Douglas	Special Act	Misc. Facilities & Services	7/1/1999	2,690,141
Nye	Special Act	Public Safety	4/1/2014	4,914,787
Storey	Special Act	Tricounty Railway Commission	1/1/1996	1,152,522
Washoe	Special Act	Railroad Grade Project	4/1/1999	14,624,291
Washoe	Special Act	Local Government Tax Act	10/1/1991	29,248,615
Washoe	Ballot Initiative	School Facilities	4/1/2017	63,156,648
Total to Counties				\$ 1,146,823,778
State General Fund				20,426,887
<b>TOTAL</b>				<b>\$ 1,167,250,665</b>

## STAR BOND REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	17,389,966	10.34%
2018-19	18,301,482	5.24%
2019-20	19,758,146	7.96%
2020-21	25,317,851	28.14%
2021-22	23,902,151	-5.59%
2022-23	26,481,557	10.79%

### 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

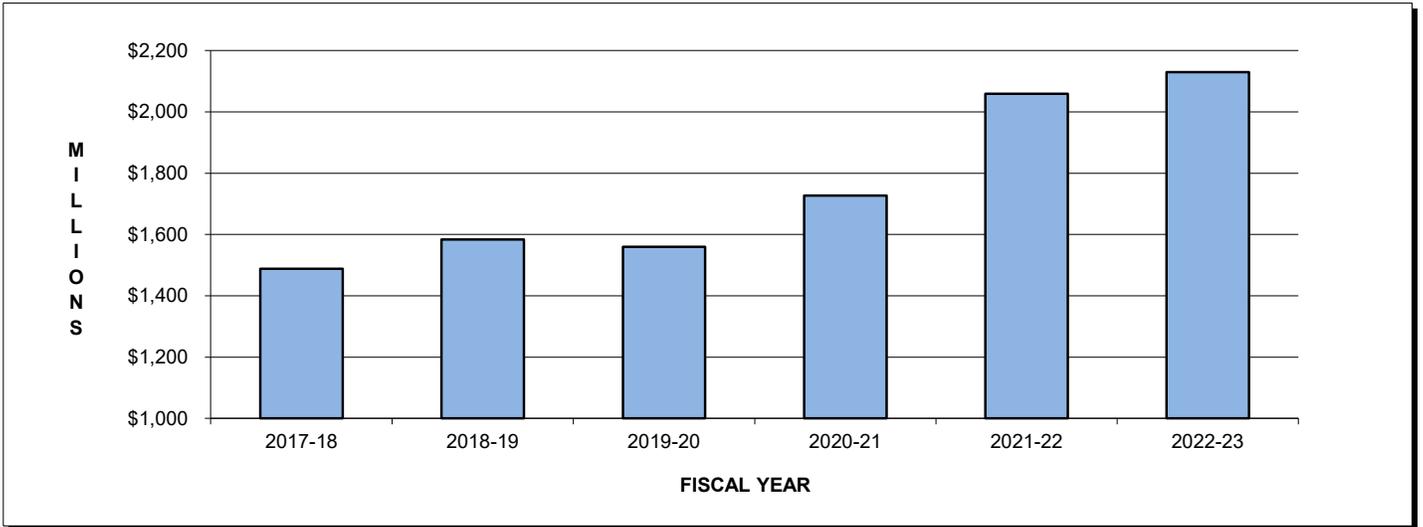
Effective July 1, 2009- General Fund Commission increased to 1.75 percent on in-state and out-of-state collections for Sales and Use Tax and City-County Relief Tax.

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.

# CONSOLIDATED TAX REVENUE

## Local Government Tax Distribution



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	1,488,077,654	6.22%
2018-19	1,583,392,929	6.41%
2019-20	1,559,711,490	-1.50%
2020-21	1,727,501,406	10.76%
2021-22	2,058,768,138	19.18%
2022-23	2,129,801,692	3.45%

### 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 prior year total distribution or prior year base is increased by the change in Consumer Price Index (CPI) over the immediately preceding 5 calendar years 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.

Consolidated Tax (continued)

AMENDMENTS

- |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2001 | <p>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.</p> <p>"One Plus" component of excess distribution to be phased out over the next 4 years.</p> <p>The City of Henderson received a one time base increase of \$4,000,000.</p>                                                                                                                                                                             |
| 2005 | <p>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.</p> |

CONSOLIDATED TAX  
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY  
FISCAL YEAR 2022-23

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	GST	TOTAL
CARSON CITY	\$ 8,183,749	\$ 29,256,292	\$ 143,785	\$ 75,960	\$ 588,773	\$ 3,380,394	\$ 41,628,954
CHURCHILL	2,307,531	7,223,683	66,283	35,017	284,758	1,688,083	11,605,355
CLARK	309,297,141	1,090,364,334	5,846,203	3,088,491	35,123,993	146,714,472	1,590,434,634
DOUGLAS	5,321,920	17,787,853	125,112	66,095	1,065,150	3,579,096	27,945,226
ELKO	8,932,834	32,682,004	137,419	72,597	461,284	5,265,532	47,551,669
ESMERALDA	153,662	1,269,802	2,519	1,331	4,517	232,913	1,664,744
EUREKA	1,794,042	7,451,974	4,782	2,526	13,477	390,135	9,656,936
HUMBOLDT	3,344,308	12,545,614	43,337	22,895	148,210	1,983,438	18,087,802
LANDER	1,395,047	2,842,689	15,607	8,245	27,020	868,052	5,156,660
LINCOLN	264,986	1,286,904	13,070	6,905	23,299	551,552	2,146,717
LYON	4,606,579	13,950,655	146,249	77,262	718,782	4,354,807	23,854,334
MINERAL	345,780	1,727,221	12,158	6,423	16,554	515,687	2,623,823
NYE	4,960,040	16,302,547	124,175	65,600	554,486	3,460,966	25,467,814
PERSHING	910,578	2,147,186	17,595	9,295	38,867	767,573	3,891,093
STOREY	1,503,495	5,972,569	10,982	5,802	381,198	440,636	8,314,681
WASHOE	57,538,175	197,596,981	1,222,153	645,652	7,762,959	38,923,279	303,689,199
WHITE PINE	1,683,407	3,202,171	25,931	13,699	46,692	1,110,151	6,082,051
<b>TOTAL</b>	<b>\$ 412,543,275</b>	<b>\$ 1,443,610,479</b>	<b>\$ 7,957,360</b>	<b>\$ 4,203,795</b>	<b>\$ 47,260,017</b>	<b>\$ 214,226,766</b>	<b>\$ 2,129,801,692</b>

BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.

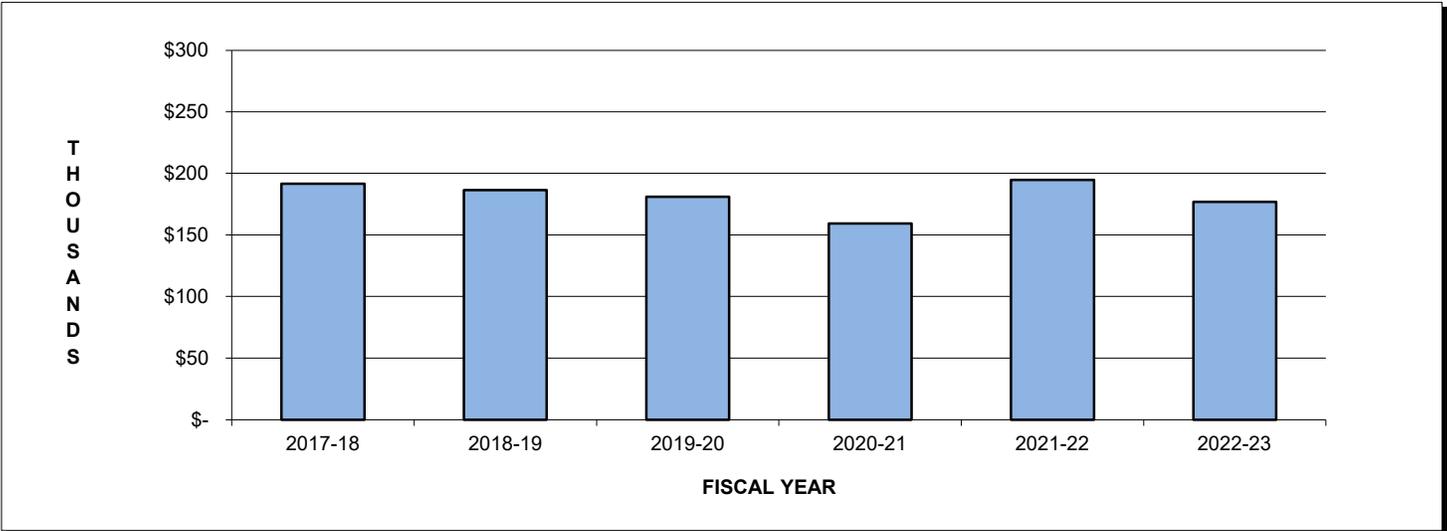
Real Property Transfer Tax (RPTT): Each county treasurer deposits to the Consolidated Tax Account, at least quarterly the revenue collected within the county.

Government Services Tax (GST): Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.

CONSOLIDATED TAX DISTRIBUTION  
FISCAL YEAR 2022-23

<b>CARSON CITY</b>	\$ 41,575,660	<b>LANDER COUNTY</b>	\$ 4,064,755
Other	53,293	Other	1,091,906
TOTAL	<u>\$ 41,628,954</u>	TOTAL	<u>\$ 5,156,660</u>
<b>CHURCHILL COUNTY</b>	\$ 8,667,443	<b>LINCOLN COUNTY</b>	\$ 1,568,413
Fallon	2,491,414	Caliente	176,005
Other	446,498	Other	402,299
TOTAL	<u>\$ 11,605,355</u>	TOTAL	<u>\$ 2,146,717</u>
<b>CLARK COUNTY</b>	\$ 567,702,595	<b>LYON COUNTY</b>	\$ 21,094,514
Boulder City	14,579,017	Fernley	221,380
Henderson	166,345,146	Yerington	612,308
Las Vegas	428,321,327	Other	1,926,132
Mesquite	14,105,522	TOTAL	<u>\$ 23,854,334</u>
North Las Vegas	89,420,048	<b>MINERAL COUNTY</b>	\$ 2,477,138
Other	309,960,978	Other	146,685
TOTAL	<u>\$ 1,590,434,634</u>	TOTAL	<u>\$ 2,623,823</u>
<b>DOUGLAS COUNTY</b>	\$ 15,067,339	<b>NYE COUNTY</b>	\$ 21,263,774
Other	12,877,887	Other	4,204,040
TOTAL	<u>\$ 27,945,226</u>	TOTAL	<u>\$ 25,467,814</u>
<b>ELKO COUNTY</b>	\$ 19,826,824	<b>PERSHING COUNTY</b>	\$ 2,956,118
Carlin	2,458,164	Lovelock	550,038
Elko	17,757,905	Other	384,937
Wells	1,567,359	TOTAL	<u>\$ 3,891,093</u>
West Wendover	3,524,220	<b>STOREY COUNTY</b>	\$ 8,311,709
Other	2,417,198	Other	2,972
TOTAL	<u>\$ 47,551,669</u>	TOTAL	<u>\$ 8,314,681</u>
<b>ESMERALDA COUNTY</b>	\$ 1,603,675	<b>WASHOE COUNTY</b>	\$ 154,286,550
Other	61,069	Reno	93,449,652
TOTAL	<u>\$ 1,664,744</u>	Sparks	37,595,351
<b>EUREKA COUNTY</b>	\$ 9,574,647	Other	18,357,646
Other	82,289	TOTAL	<u>\$ 303,689,199</u>
TOTAL	<u>\$ 9,656,936</u>	<b>WHITE PINE COUNTY</b>	\$ 3,831,601
<b>HUMBOLDT COUNTY</b>	\$ 11,623,812	Ely	1,602,131
Winnemucca	4,402,813	Other	648,319
Other	2,061,177	TOTAL	<u>\$ 6,082,051</u>
TOTAL	<u>\$ 18,087,802</u>		
<b>TOTAL DISTRIBUTION</b>			<u><u>\$ 2,129,801,692</u></u>

## EXHIBITION FACILITY FEE REVENUE

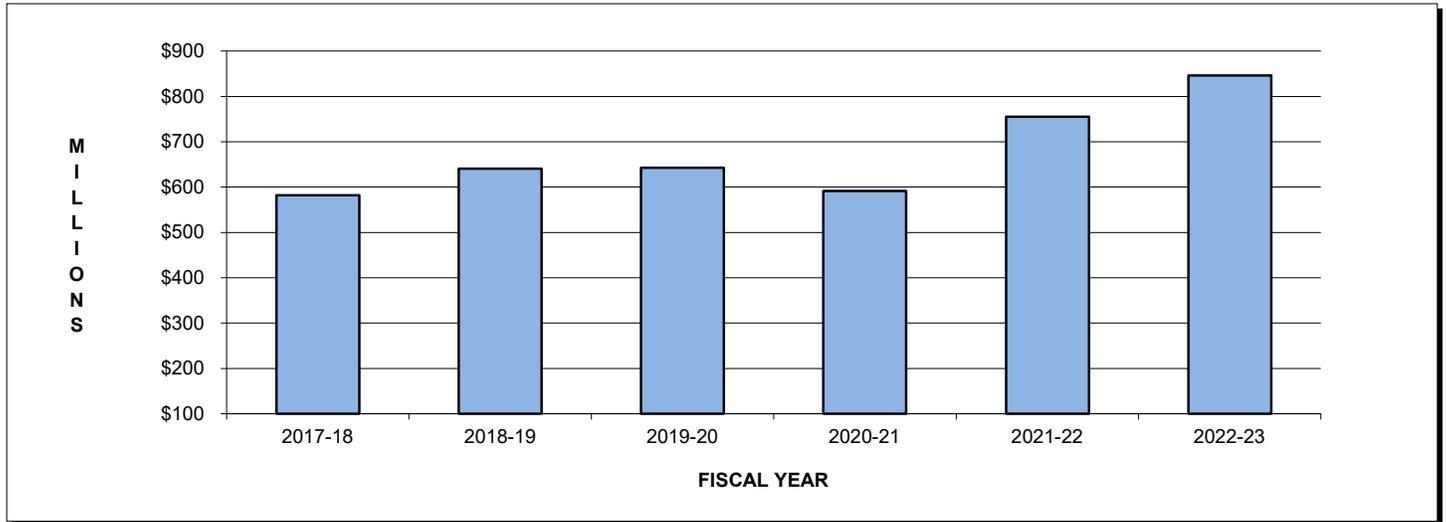


FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	191,556	-14.60%
2018-19	186,450	-2.67%
2019-20	180,872	-2.99%
2020-21	159,166	-12.00%
2021-22	194,552	22.23%
2022-23	176,828	-9.11%

Total collections may not match fiscal year distributions due to balancing activity.

LEGAL CITATION	Chapter 360.760 - 360.796, Nevada Revised Statutes.
IMPOSITION AND RATE	Exhibition fee is \$5,000 if paid annually. Or if paid quarterly, the fee is equal to the number of businesses without a state business license taking part in each exhibition, multiplied by the number of days on which the exhibition is held, multiplied by \$1.25.
CURRENT DISTRIBUTION OF REVENUE	State General Fund.
<u>HISTORY</u>	
ORIGINALLY ENACTED	Business License Fee was originally enacted during the 2003 Legislation Session as a fee on a person for the privilege of conducting business in this State, effective October 1, 2003. It replaced the business license requirement in 364A, repealed September 30, 2003.
AMENDMENTS	<p>2005 Amended effective July 1, 2005, by the 22nd Special Session of the Nevada Legislature to include a licensing fee for exhibition facilities.</p> <p>2009 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.</p>

## MODIFIED BUSINESS TAX REVENUE



FISCAL YEAR	GENERAL BUSINESS	FINANCIAL INSTITUTIONS	MINING	ECONOMIC DEVELOPMENT	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	531,001,790	28,404,810	22,437,129	140,267	581,983,996	1.14%
2018-19	588,364,782	29,590,123	22,419,773	141,188	640,515,866	10.06%
2019-20	585,374,301	34,306,987	22,921,979	138,717	642,741,984	0.35%
2020-21*	530,321,172	41,771,339	19,095,879	41,249	591,229,640	-8.01%
2021-22*	688,802,229	46,057,764	20,811,778	-	755,671,771	27.81%
2022-23	781,451,633	43,218,555	21,909,454	-	846,579,642	12.03%

\*Fiscal Years 2021 and 2022 tax distributions were negatively affected by refunds due to taxpayers as a result of the May 13, 2021 Nevada Supreme Court ruling which upheld that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional, resulting in reduced Modified Business Tax rates.

### LEGAL CITATION

Chapter 363A, 363B, Nevada Revised Statutes.

### IMPOSITION AND RATE

Tax is imposed on general businesses, financial institutions, and any entity subject to Net Proceeds of Minerals tax. For general businesses the tax rate is 1.378 percent of the amount by which the sum of all wages exceeds \$50,000 for the calendar quarter. The tax rate for financial institutions and entities subject to Net Proceeds of Minerals is 1.853 percent 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. Fifty percent 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 ten years.

### HISTORY

### ORIGINALLY ENACTED

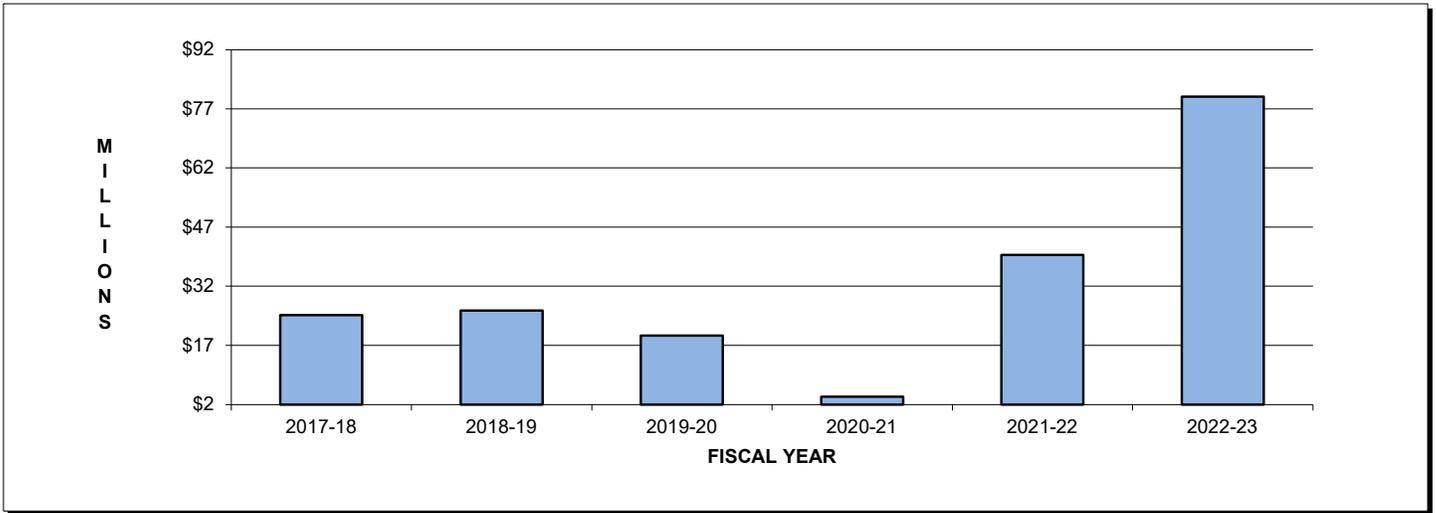
2003 Special Session of the State Legislature, effective July 1, 2003. This tax replaces the Business Tax under NRS 364A which was repealed September 30, 2003.

Modified Business Tax (continued)

AMENDMENTS  
(continued)

- 2003 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. A 2% tax rate imposed upon financial institutions.
- 2009 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 percent; wages above \$62,500 are taxed at 1.17 percent. The rate for Financial Institutions was not changed.
- 2009 Assembly Bill 317 of the 2009 Session of the State Legislature provides for a 50 percent 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.
- 2011 Assembly Bill 561 of the 2011 Session of the State Legislature changed the rate to 1.17 percent 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.
- 2013 Senate Bill 475 of the 2013 Session of the State Legislature became effective July 1, 2013. The changes under this bill extend the 0% rate on Tier 1 of the MBT to June 30, 2015. Additionally, the Tier 1 threshold is increased from \$62,500 to \$85,000. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$85,000 for the calendar quarter, the amount of tax is 0% of the sum of those wages. If the sum of all the wages paid by the employer exceeds \$85,000 for the calendar quarter, the tax is 1.17 percent of the amount of the wages that exceeds \$85,000.
- 2015 Senate Bill 483 of the 2015 Session of the State Legislature became effective July 1, 2015. The changes under this bill bring the rate to 1.475 percent from 1.17 percent. Additionally, the new threshold is decreased from \$85,000 to \$50,000 per quarter. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$50,000 for the calendar quarter, the amount of tax is \$0. If the sum of all the wages paid by the employer exceeds \$50,000 for the calendar quarter, the tax is 1.475% of the amount of wages that exceeds the \$50,000.
- 2019 Senate Bill 551 of the 2019 Session of the State Legislature eliminated the rate reduction mechanism for the Modified Business Tax (MBT), which the Department used to determine whether the rates of the MBT taxes should be reduced in future fiscal years, and maintains the existing tax rates of 2 percent for financial institutions and mining entities, and 1.475 percent for general businesses.
- 2021 In May 2021, the Nevada Supreme Court upheld the First Judicial District Court ruling that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional. As a result, effective April 1, 2021 the Modified Business Tax rates were reduced to those that were determined by the Department in the fall of 2018, to become effective July 1, 2019 pursuant to NRS 360.203. The rate for General Business was reduced from 1.475 percent to 1.378 percent, while the rates for Financial and Mining Institutions were reduced from two percent to 1.853 percent. The court ruling additionally required the Department to issue refunds with interest to taxpayers for all overpayments made during Fiscal Years 2020 and 2021 as a result of the legislative and court actions.
- 2022 In September 2022, the Modified Business Tax Rate Reduction Determination was completed per NRS 360.203 and a rate reduction was calculated to become effective July 1, 2023. The rate for General Business was reduced from 1.378 percent to 1.170 percent, while the rates for Financial and Mining Institutions were reduced from 1.853 percent to 1.554 percent. Additionally, this calculation will not be required going forward as the 1.170 percent may not be lowered further as stated in NRS 360.203 subsection 4.

# LIVE ENTERTAINMENT TAX REVENUE



FISCAL YEAR	NEVADA ARTS COUNCIL	GENERAL FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	150,000	24,544,887	24,694,887	-8.97%
2018-19	150,000	25,642,344	25,792,344	4.44%
2019-20*	150,000	19,310,268	19,460,268	-24.55%
2020-21	150,000	3,803,758	3,953,758	-79.68%
2021-22	150,000	39,802,290	39,952,290	910.49%
2022-23	150,000	79,907,593	80,057,593	100.38%

\*Due to refund activity between fiscal years, the state's accounting system reports General Fund distributions of \$19,159,947 in Fiscal Year 2019-20.

**LEGAL CITATION**

Chapter 368A, Nevada Revised Statutes.

**IMPOSITION AND RATE**

Live Entertainment Tax is administered by two State agencies, the Gaming Control Board for live entertainment events held within licensed gaming establishments; and the Department of Taxation for live entertainment events held in other venues. A 9 percent tax rate is imposed on the admission charge to a facility with a minimum occupancy of 200; or 9 percent of the charge for the live entertainment provided by an escort.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund. Each year \$150,000 is transferred to the Nevada Arts Council.

**HISTORY**

**ORIGINALLY ENACTED**

2003 Session of the State Legislature enacted a tax on live entertainment establishments with a minimum occupancy of 300 seats, effective January 1, 2004.

**AMENDMENTS**

2005

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.

2007

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

Live Entertainment Tax (continued)

AMENDMENTS  
(continued)

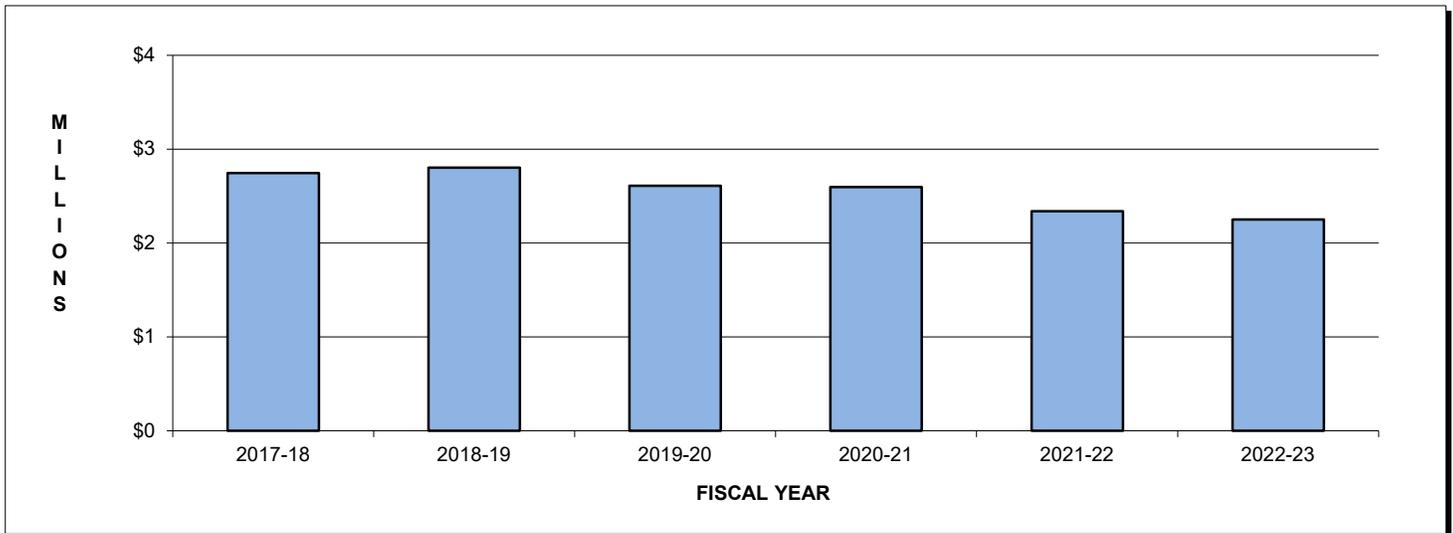
2015

Amended by the 2015 Session of the State Legislature to eliminate the two tiers based on occupancy. The two-tiered tax rates were also eliminated, along with the tax on the sale of food, beverage, and merchandise.

2021

Amended by the 2021 Session of the State Legislature (SB 367) to exempt live entertainment that is provided by or for the benefit of a governmental entity.

## BANK EXCISE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	2,745,343	-1.43%
2018-19	2,802,489	2.08%
2019-20	2,608,720	-6.91%
2020-21	2,594,677	-0.54%
2021-22	2,336,987	-9.93%
2022-23	2,250,545	-3.70%

### 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

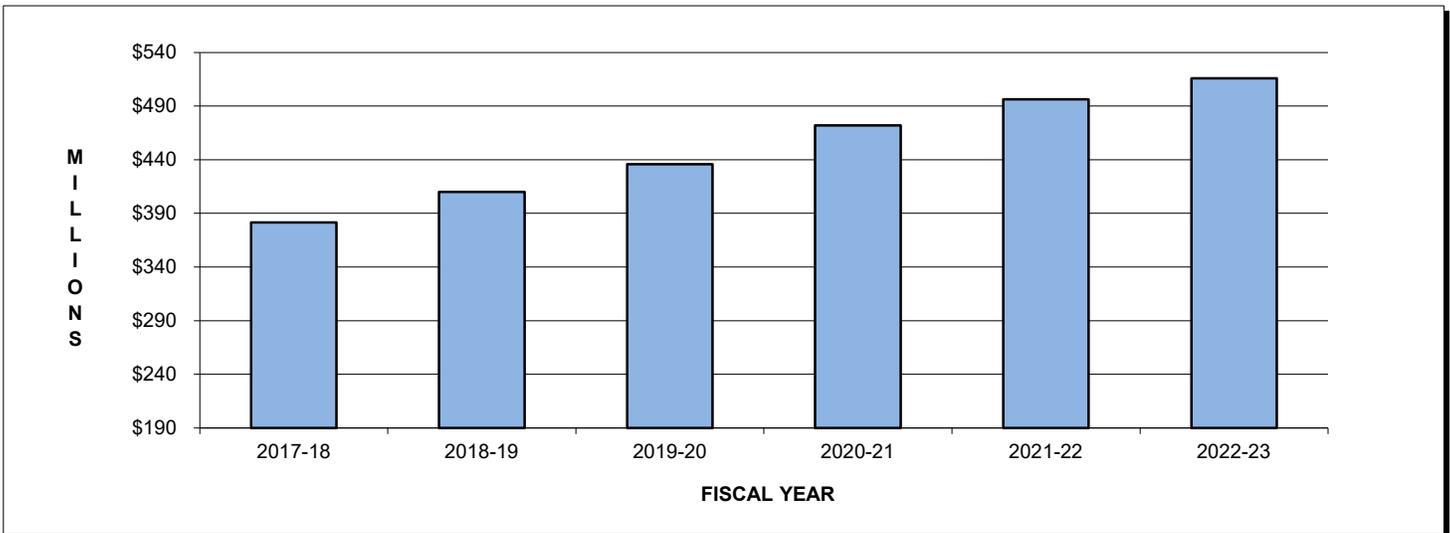
2003 Session of the State Legislature, effective January 1, 2004.

#### AMENDMENTS

2005

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 REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	381,540,491	9.35%
2018-19	409,840,471	7.42%
2019-20	435,761,894	6.32%
2020-21	471,765,462	8.26%
2021-22	496,126,413	5.16%
2022-23	515,638,894	3.93%

**LEGAL CITATION**

Chapter 680B Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax rate of 3.5 percent is imposed on insurers for the privilege of transacting business in this State; and effective June 17, 2005, 2 percent tax rate for Risk Retention Groups. The tax is assessed upon net direct premiums and net direct considerations written. The premium tax is due on March 15th of each year on premiums written in the prior calendar year. Insurers who are 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.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund.

HISTORY

**ORIGINALLY ENACTED**

1933 session of the State legislature.

**AMENDMENTS**

1993

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.

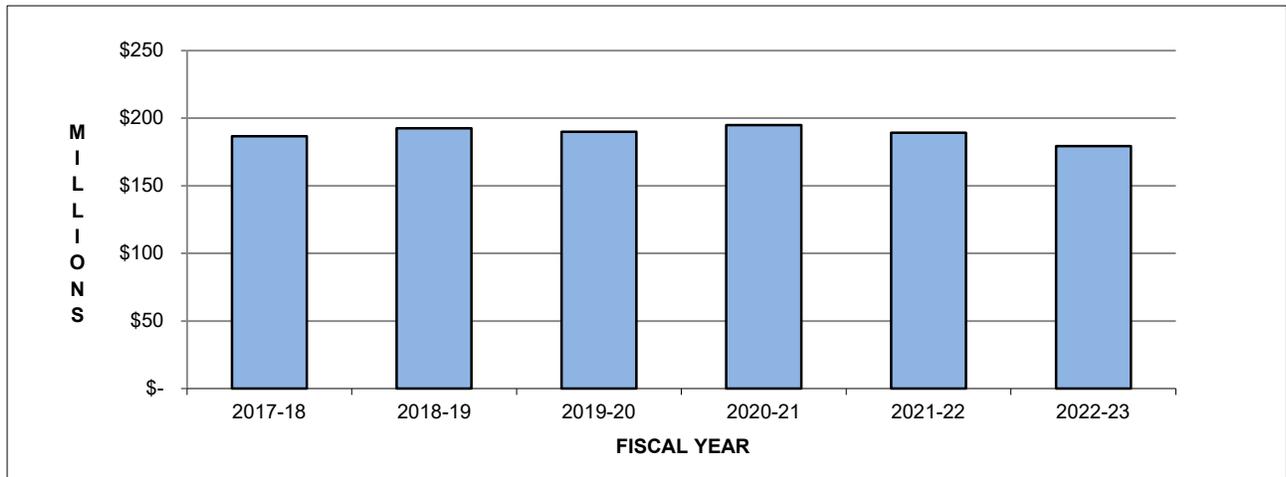
1995

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.

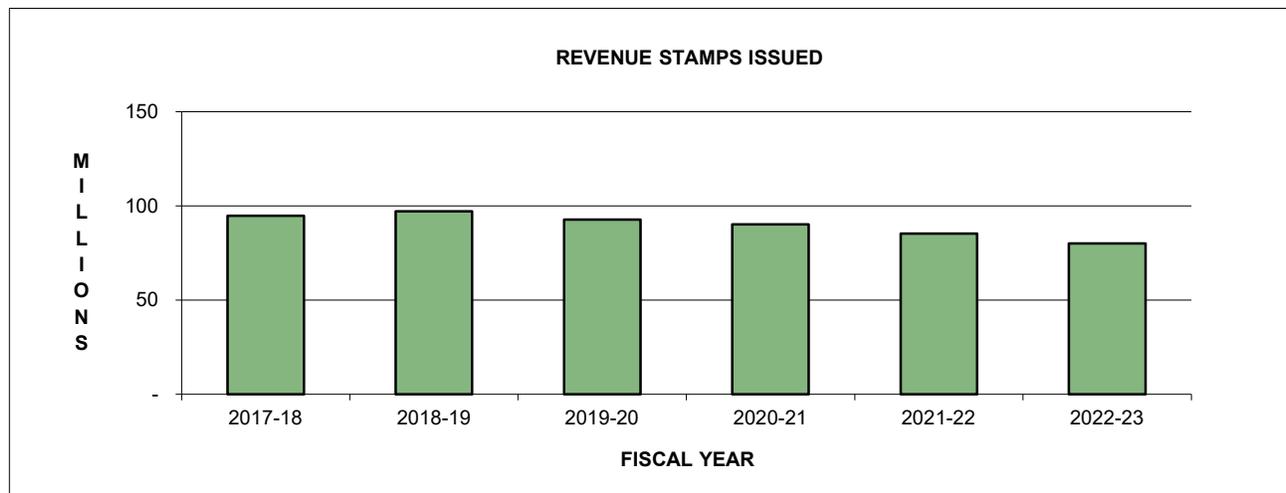
Insurance Premium Tax Revenue (continued)

AMENDMENTS (continued)	1997	1997 Session of the State Legislature changed the due date of the annual return from March 1 <sup>st</sup> to March 15 <sup>th</sup> and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.
	1999	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	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.
	2014	2014 Special Session of the State Legislature changed the amount of home office credits that may be applied by all qualified insurers to not exceed \$5 million and must be allocated to each insurer on a pro rata basis by determining the percentage of the total amount calculated for all insurers, effective January 1, 2016. These credits expire January 1, 2021.

## CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	STAMP REVENUE	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	170,112,494	16,496,006	11,238	186,619,738	-9.41%
2018-19	174,452,651	18,099,022	9,638	192,561,311	3.18%
2019-20	166,351,925	23,200,047	328,924	189,880,895	-1.39%
2020-21	162,117,473	32,336,890	381,777	194,836,140	2.61%
2021-22	153,058,644	35,755,018	419,395	189,233,057	-2.88%
2022-23	143,749,066	35,158,816	414,084	179,321,966	-5.24%



FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
2017-18	94,796,400	6.18%	2020-21	90,245,250	-2.65%
2018-19	97,178,850	2.51%	2021-22	85,404,000	-5.36%
2019-20	92,698,800	-4.61%	2022-23	80,064,750	-6.25%

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.

Cigarette and Other Tobacco Products Tax Revenue (continued)

LEGAL CITATION	Chapter 370 and Chapter 370A Nevada Revised Statutes.	
RATE	Cigarettes - 90 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.	
LICENSE FEES	Wholesale Cigarette Dealer	\$650
	Retail Cigarette Dealer	\$50
	Cigarette Manufacturer	\$1,000
	Wholesale Other Tobacco Product Dealer	\$650
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to eligible local governments through the Consolidated Tax distribution.	
	85 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.	
	Administrative fees determined by legislative appropriation are taken from total receipts.	

HISTORY

ORIGINALLY ENACTED		1947 Session of State Legislature.
RATE		1947 - 1949, 2 cents per package; 1949 - 1961, 3 cents per package; 1961 - 1969, 7 cents per package; 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 of 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 - to county and city based on population. Two or more cities - to cities based on population.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)	1969	Compensation to the state for the costs of collecting the taxes and license fees was changed to annual transmission of \$33,000 from the remittances of the tax to the state treasurer to the tax commission.												
	1971	Compensation to the state for costs of collecting the taxes and license fees was changed from \$33,000 annually to such a sum as the legislature shall specify. Additionally, Monthly report required from tobacco dealers of other tobacco products.												
	1977	Required licensing of retail dealers in cigarettes and for direct taxation of the consumers of cigarettes; permitted the governing body of an Indian reservation of colony to impose an excise tax on the sales of cigarettes and provided for refund in certain instances.												
	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:												
		<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">FY 2017-18</td> <td style="padding-right: 20px;">16,830,000</td> <td style="padding-right: 20px;">FY 2018-19</td> <td>16,560,000</td> </tr> <tr> <td>FY 2019-20</td> <td>16,905,000</td> <td>FY 2020-21</td> <td>17,685,000</td> </tr> <tr> <td>FY 2021-22</td> <td>15,810,000</td> <td>FY 2022-23</td> <td>15,795,000</td> </tr> </table>	FY 2017-18	16,830,000	FY 2018-19	16,560,000	FY 2019-20	16,905,000	FY 2020-21	17,685,000	FY 2021-22	15,810,000	FY 2022-23	15,795,000
FY 2017-18	16,830,000	FY 2018-19	16,560,000											
FY 2019-20	16,905,000	FY 2020-21	17,685,000											
FY 2021-22	15,810,000	FY 2022-23	15,795,000											
	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 manufacturer's 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.  Other tobacco products displayed or exhibited at trade show exempt from excise tax.												
	1997	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.												

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS  
(continued)

- 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.
- 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.
- 2015 Senate Bill 483 of the 2015 Legislative Session increased the General Fund portion of sales tax from 40 mills to 90 mills per pack.
- 2019 Senate Bill 81 of the 2019 Legislative Session revised when the payment of the tax on other tobacco products is due; requires tobacco wholesale dealers to maintain a certain level of product inventory; establishes procedures for claiming a refund; requires tobacco dealers to maintain certain records; revises civil penalties for violations of the law; and provides conforming language to include other tobacco products within the cigarette statutes.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS  
(continued)

2019

Assembly Bill 535 of the 2019 Legislative Session revised the wholesale cigarette dealer licensing fee and established licensing fees for cigarette manufacturers, wholesale dealers of other tobacco products and tobacco retailers, effective October 1, 2019:

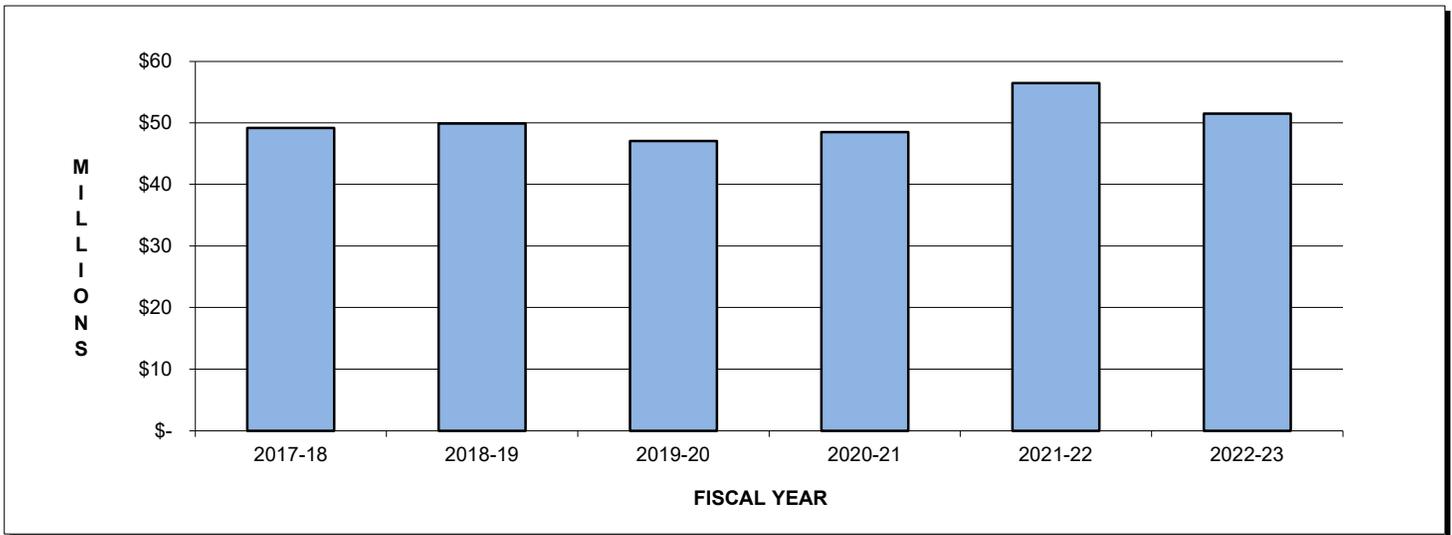
Cigarette Manufacturer's License	\$1,000
Wholesale Dealer of Cigarettes License	\$650
Wholesale Dealer of Other Tobacco Products License	\$650
Tobacco Retailer's License	\$50

Senate Bill 263 of the 2019 Legislative Session added vapor and alternative nicotine products to the definition of other tobacco products, including electronic cigarettes, cigars, cigarillos, pipes, hookahs, vape pens, similar products and their components.

TRANSFER OF CIGARETTE TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2022-23

COUNTY	TAX	% OF TOTAL
Carson City	\$ 143,785	0.08%
Churchill	66,283	0.04%
Clark	5,846,203	3.26%
Douglas	125,112	0.07%
Elko	137,419	0.08%
Esmeralda	2,519	0.00%
Eureka	4,782	0.00%
Humboldt	43,337	0.02%
Lander	15,607	0.01%
Lincoln	13,070	0.01%
Lyon	146,249	0.08%
Mineral	12,158	0.01%
Nye	124,175	0.07%
Pershing	17,595	0.01%
Storey	10,982	0.01%
Washoe	1,222,153	0.68%
White Pine	25,931	0.01%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 7,957,360</b>	<b>4.44%</b>
Administrative Fees	\$ 516,581	0.29%
License Fees	414,084	0.23%
State General Fund	135,275,124	75.44%
Other Tobacco Products	35,158,816	19.61%
<b>TOTAL</b>	<b>\$ 179,321,966</b>	<b>100.00%</b>

# LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES AND FINES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	48,944,973	229,881	49,174,854	0.71%
2018-19	49,665,191	226,290	49,891,481	1.46%
2019-20	46,844,514	231,353	47,075,867	-5.64%
2020-21	48,276,209	228,106	48,504,315	3.03%
2021-22	56,241,996	240,062	56,482,058	16.45%
2022-23	51,266,634	236,641	51,503,275	-8.81%

**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	\$0.70 per gallon
Beer (malt beverage)	\$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
Instructional Wine Maker	\$75
Craft Distiller	\$75
Estate Distiller	\$75

**FINES**

First offense	\$500
Second offense	\$1,000
Third and subsequent offenses	\$5,000

Liquor Tax Revenue (continued)

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.

HISTORY

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, 25 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.
2003	Beer, 16 cents per per gallon, up to 14 percent alcohol content, 70 cents per gallon; over 14 percent up to 22 percent alcohol content, \$1.30 cents per gallon; over 22 percent alcohol content, \$3.60 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.

Liquor Tax Revenue (continued)

DISTRIBUTION (continued)	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.
	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.  Assembly Bill 594, effective July 2, 1995, prohibited a person from operating a brew pub without a brew pub's license; added the definition of a brew pub and provided language for the operations of a brewpub.
	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.

Liquor Tax Revenue (continued)

AMENDMENTS  
(continued)

- 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, 70 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.
- 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 percent to Aid to Victims of Domestic Violence and 50 percent to community juvenile justice programs.
- Assembly Bill 552 removed the sunset date of June 30, 2009 for the discount rate.
- 2013 Assembly Bill 153 provided for the licensing and operation of craft distilleries in the State; setting forth the condition under which spirits manufactured as such estate distilleries may be sold.
- 2017 Senate Bill 199 added language to provide for the licensing and operation of estate distilleries in this State; setting forth the conditions under which spirits manufactured at such estate distilleries may be sold.

Liquor Tax Revenue (continued)

AMENDMENTS  
(continued)

2021

Senate Bill 307 became effective July 1, 2021 to allow a retail liquor store or a delivery support service acting on behalf of a retail liquor store to deliver liquor in its original package to consumers in Nevada according to outlined guidelines in NRS 369. Additional guidelines were set forth in NRS 369 that a registered supplier may only ship up to 12 cases of wine per year for personal or household use and all other liquor shipped into Nevada must be received by a licensed importer.

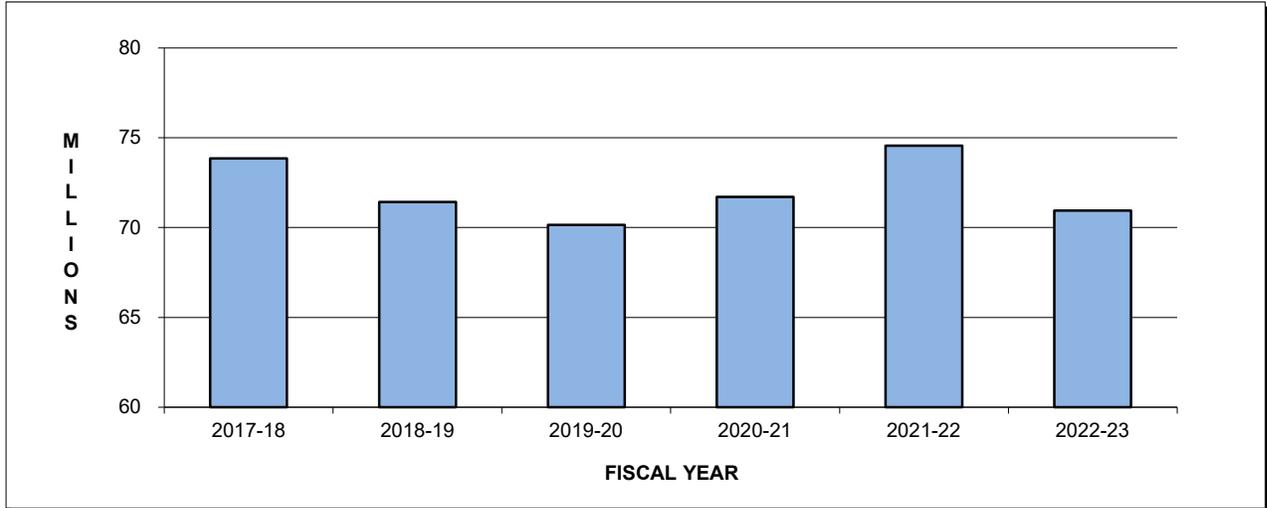
Liquor Tax Revenue (continued)

TRANSFER OF LIQUOR TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2022-23

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 75,960	0.15%
Churchill	35,017	0.07%
Clark	3,088,491	6.00%
Douglas	66,095	0.13%
Elko	72,597	0.14%
Esmeralda	1,331	0.00%
Eureka	2,526	0.00%
Humboldt	22,895	0.04%
Lander	8,245	0.02%
Lincoln	6,905	0.01%
Lyon	77,262	0.15%
Mineral	6,423	0.01%
Nye	65,600	0.13%
Pershing	9,295	0.02%
Storey	5,802	0.01%
Washoe	645,652	1.25%
White Pine	13,699	0.03%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 4,203,795</b>	<b>8.16%</b>
Liquor Program Account	1,261,138	2.45%
State General Fund	46,007,920	89.33%
Alcoholic Beverage Awareness Program Fine		
Victims of Domestic Violence	15,211	0.03%
Community Juvenile Justice Program	15,211	0.03%
<b>TOTAL</b>	<b>\$ 51,503,275</b>	<b>100.00%</b>

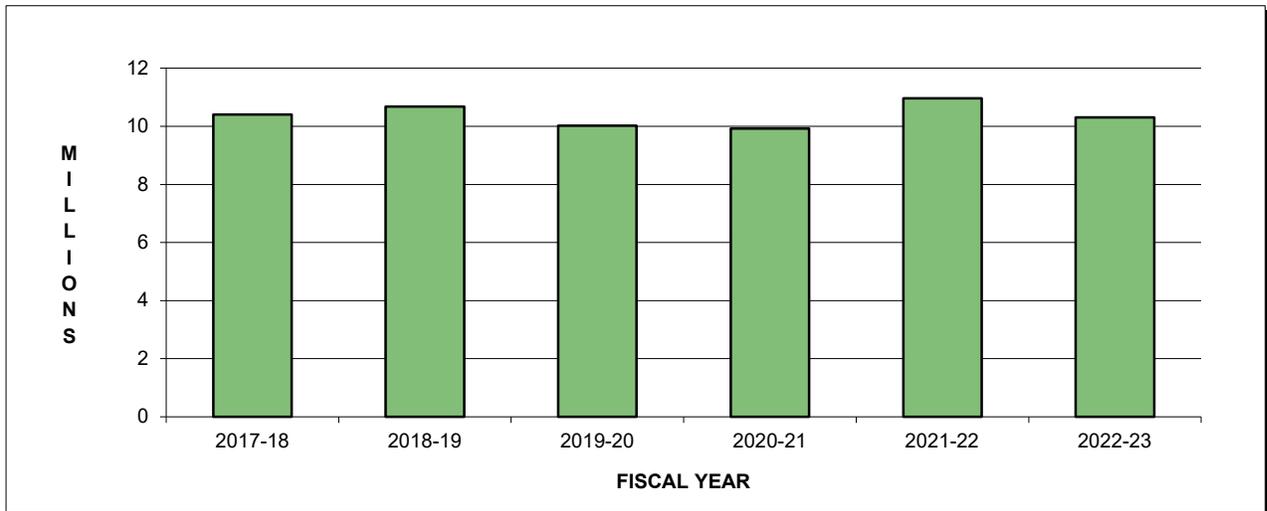
# ALCOHOLIC BEVERAGE GROWTH

## BEER - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2017-18	73,850,960	1.27%	2020-21	71,702,287	2.21%
2018-19	71,415,131	-3.30%	2021-22	74,550,692	3.97%
2019-20	70,152,388	-1.77%	2022-23	70,945,672	-4.84%

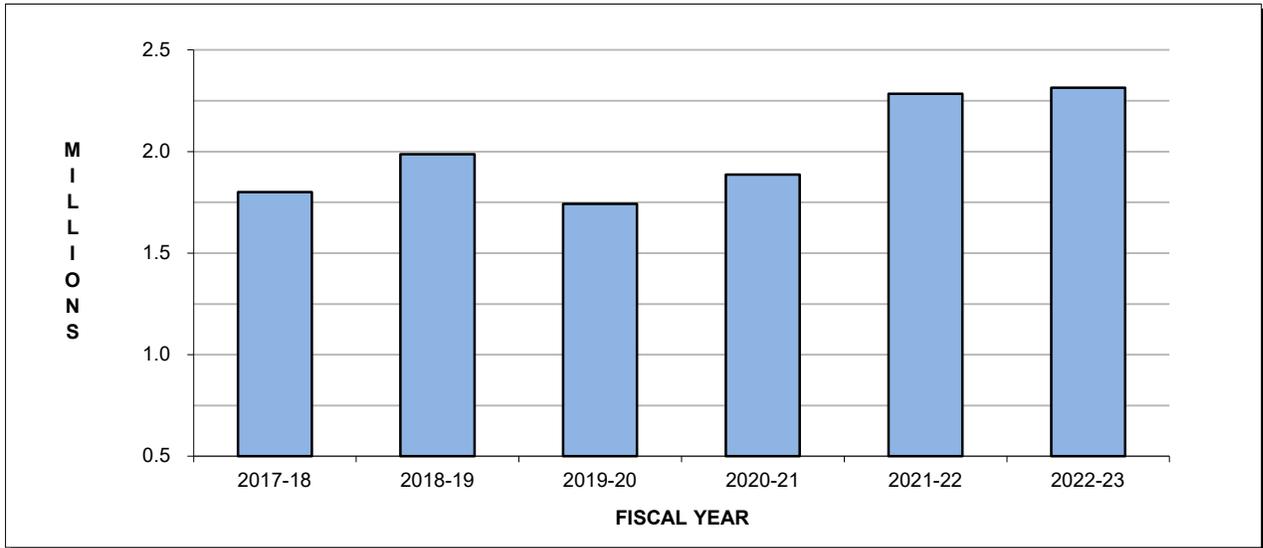
## ALCOHOLIC BEVERAGES 0.50% TO 14% ALCOHOL CONTENT BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2017-18	10,405,489	0.69%	2020-21	9,927,528	-0.96%
2018-19	10,677,534	2.61%	2021-22	10,962,016	10.42%
2019-20	10,023,256	-6.13%	2022-23	10,309,830	-5.95%

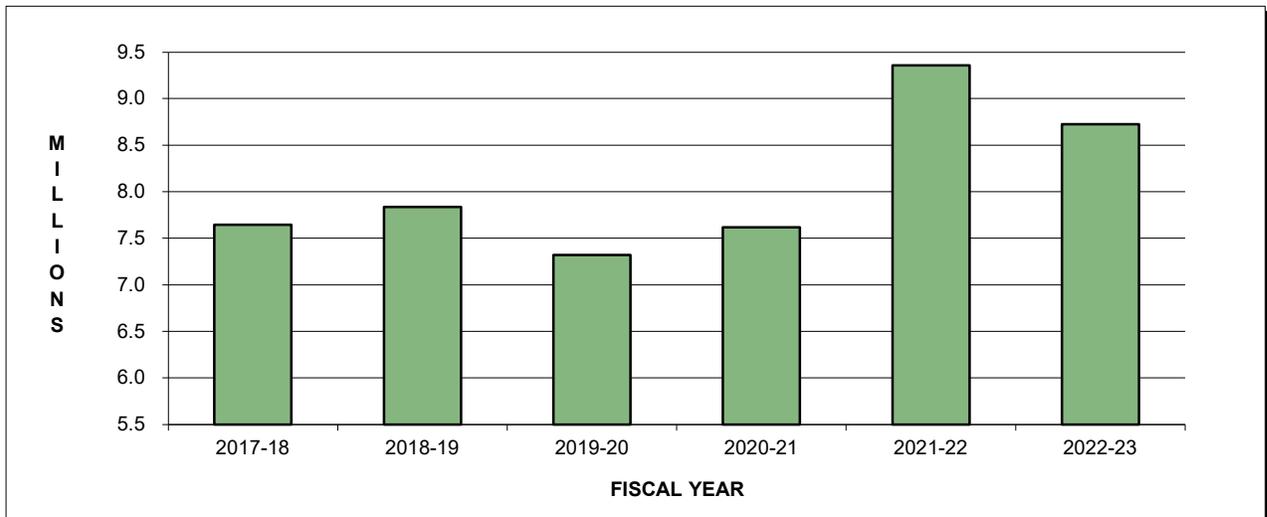
Alcohol Beverage Growth (continued)

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



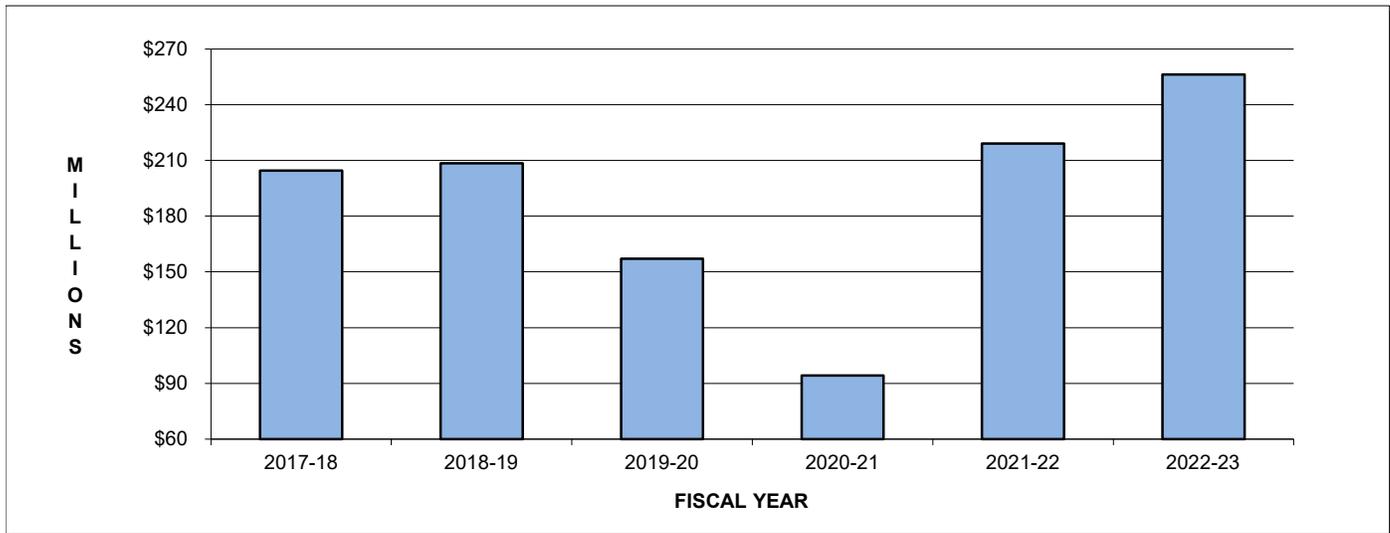
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2017-18	1,800,661	2.71%	2020-21	1,886,138	8.23%
2018-19	1,987,756	10.39%	2021-22	2,284,917	21.14%
2019-20	1,742,757	-12.33%	2022-23	2,314,860	1.31%

**ALCOHOLIC BEVERAGES OVER 22% ALCOHOL CONTENT BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2017-18	7,644,794	0.25%	2020-21	7,618,564	4.08%
2018-19	7,837,545	2.52%	2021-22	9,355,875	22.80%
2019-20	7,320,079	-6.60%	2022-23	8,724,610	-6.75%

# LODGING TAX REVENUE



FISCAL YEAR	TOURISM	GENERAL FUND	STATE EDUCATION FUND*	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	24,629,235	-	179,950,633	204,579,868	0.74%
2018-19	25,079,061	-	183,397,890	208,476,951	1.90%
2019-20	19,088,134	-	138,010,767	157,098,901	-24.64%
2020-21	12,263,201	-	81,947,509	94,210,710	-40.03%
2021-22*	26,678,682	-	192,343,898	219,022,580	132.48%
2022-23	30,902,624	-	225,425,264	256,327,888	17.03%

\* Beginning 7/1/21, distributions changed from State Supplemental School Support to State Education Fund

## 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 in a county with a population of less than 700,000. Tax on revenues from the rental of transient lodging is imposed at the rate of 2 percent of the gross receipts in a county with a population of 700,000 or more. An additional tax rate of 3 percent of the gross receipts from the rental of transient lodging is imposed in a county whose population is 300,000 or more.

The local boards of county commissioners are responsible for the imposition and collection of the lodging tax, while the Department of Taxation records and transfers the revenue to the appropriate state budget accounts.

## CURRENT DISTRIBUTION OF REVENUE

In counties whose population is 700,000 or more, proceeds from 3/8 of the 1 percent rate must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism, the remaining proceeds are transmitted to the county treasurer for the deposit in the county school districts fund for capital projects.

In counties whose population is less than 700,000, 3/8 must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism, 5/8 must be deposited with the county fair and recreation board or, if no such board was created, with the board of county commissioners to be used to advertise resources of that county related to tourism.

Lodging Tax Revenue (continued)

HISTORY

ORIGINALLY ENACTED

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

AMENDMENTS

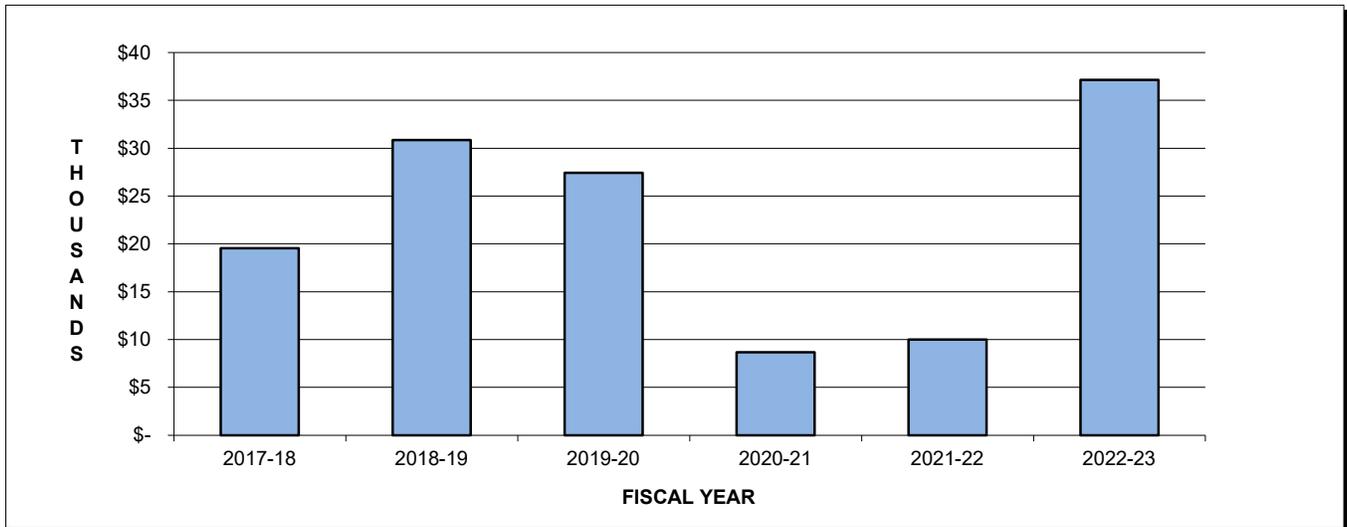
2009

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.

2019

Senate Bill 543 created the State Education Fund. Effective July 1, 2021, the Department of Taxation will distribute 3% of receipts from counties that have populations over 300,000 to the State Education Fund account and 3/8% to Tourism pursuant to NRS 387.191.

# ESTATE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	19,557	-92.80%	2020-21	8,664	-68.39%
2018-19	\$ 30,859	57.79%	2021-22	9,997	15.38%
2019-20	27,412	-11.17%	2022-23	37,145	271.57%

**LEGAL CITATION**

Chapter 375A, Chapter 375B, Nevada Revised Statutes.

**IMPOSITION**

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. The Nevada estate tax was based solely on this credit. Collections represent interest accrual on reserves.

**CURRENT DISTRIBUTION OF REVENUE**

Remaining balance held in reserve to refund any prior overpayments of the tax.

**ORIGINALLY ENACTED**

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

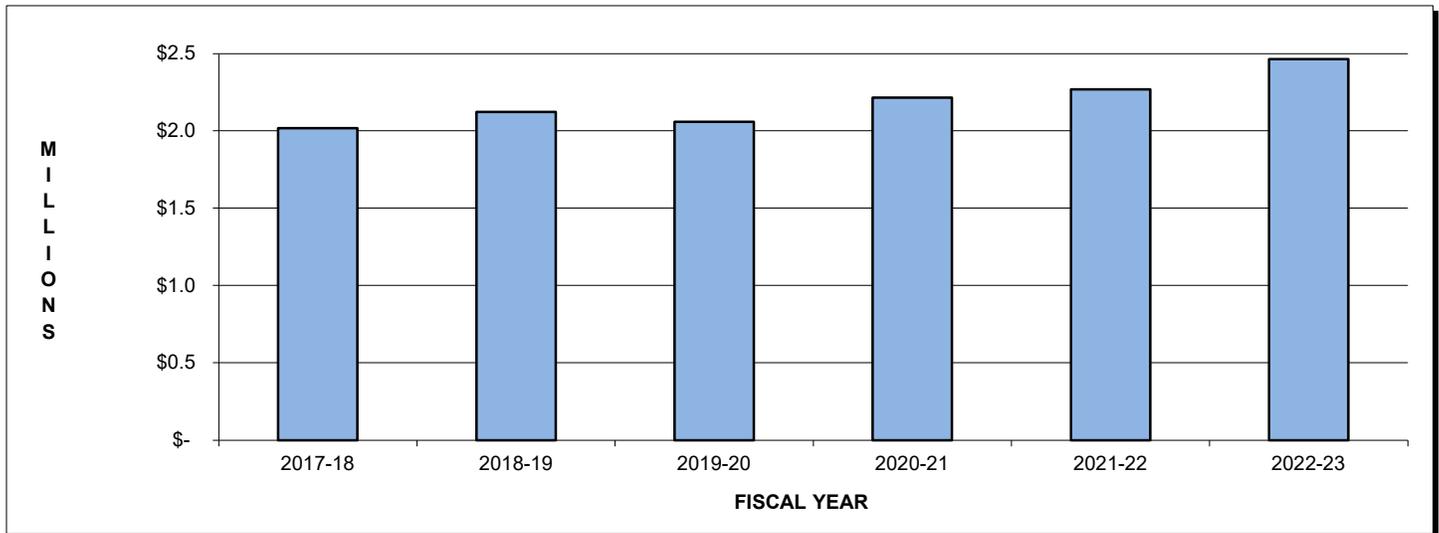
**DISTRIBUTION OF ESTATE TAX REVENUE  
FISCAL YEAR 2022-23**

Department of Taxation administrative costs	\$ -
Reserve for refunds	37,145
Department of Education: Trust Fund for the Education of Pupils	-
University of Nevada System Endowment Fund	-
<b>TOTAL</b>	<b>\$ 37,145</b>

**ESTATE TAX RESERVE FOR REFUNDS**

Beginning balance brought forward July 1, 2022	\$ 1,470,928
Estate tax receipts - Reserve for refunds Fiscal Year 2023	37,145
Balance available	<u>\$ 1,508,073</u>
Less: Refunds issued Fiscal Year 2022	-
<b>Ending Balance at June 30, 2023</b>	<b><u>\$ 1,508,073</u></b>

## TIRE FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	2,017,921	1.84%
2018-19	2,123,281	5.22%
2019-20	2,057,855	-3.08%
2020-21	2,214,138	7.59%
2021-22	2,268,054	2.44%
2022-23	2,464,108	8.64%

### LEGAL CITATION

Chapter 444A Nevada Revised Statutes.

### IMPOSITION AND RATE

A fee imposed on the retail sale of a new tire at the rate of \$1.00 per tire. The fee is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the fee 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

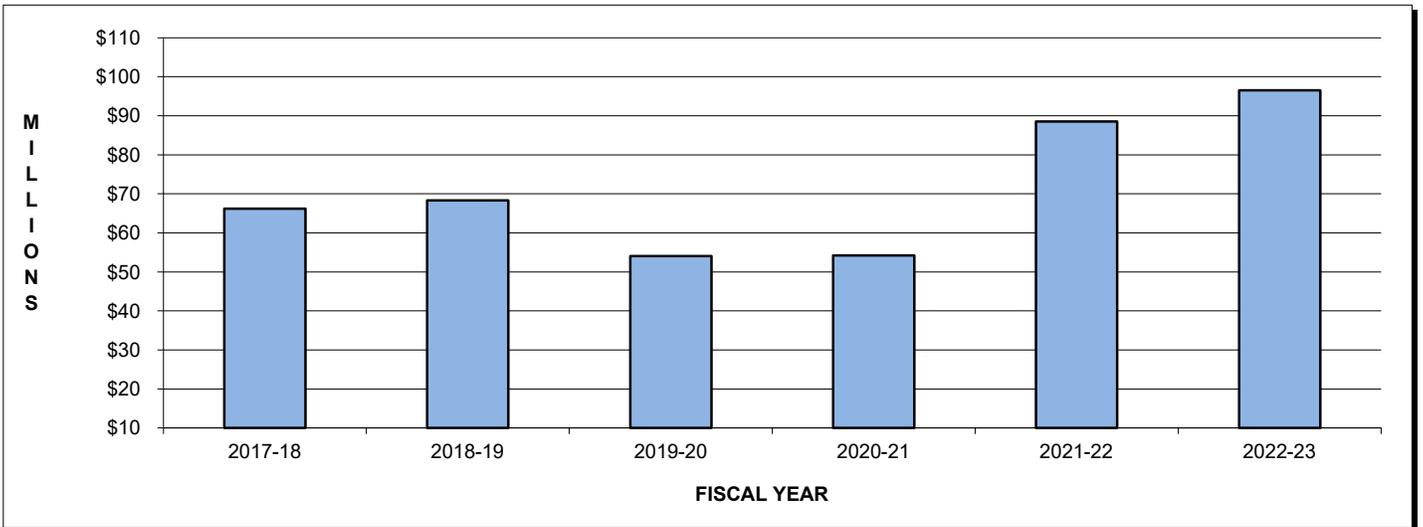
1991 Session of the State Legislature.

#### AMENDMENTS

1993

1993 Session of the State Legislature, per Senate Bill No. 97 and Assembly Bill 386, transferred the function of fee collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

## SHORT TERM CAR LEASE and PEER-TO-PEER CAR SHARING FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	66,199,896	5.44%
2018-19	68,294,661	3.16%
2019-20	54,011,663	-20.91%
2020-21	54,187,175	0.32%
2021-22*	88,520,398	63.36%
2022-23	96,528,055	9.05%

\*In accordance with NRS 360.255 taxpayer disclosure requirements, the Peer-to-Peer Car Sharing Fee revenues are reported within the Short Term Car Lease Fee totals in Fiscal Year 2021-22 and 2022-23.

### 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 County.

### HISTORY

#### ORIGINALLY ENACTED

1993 Session of the State Legislature, effective July 9, 1993.

#### AMENDMENTS

1997

Assembly Bill 388, effective July 1, 1997, 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.

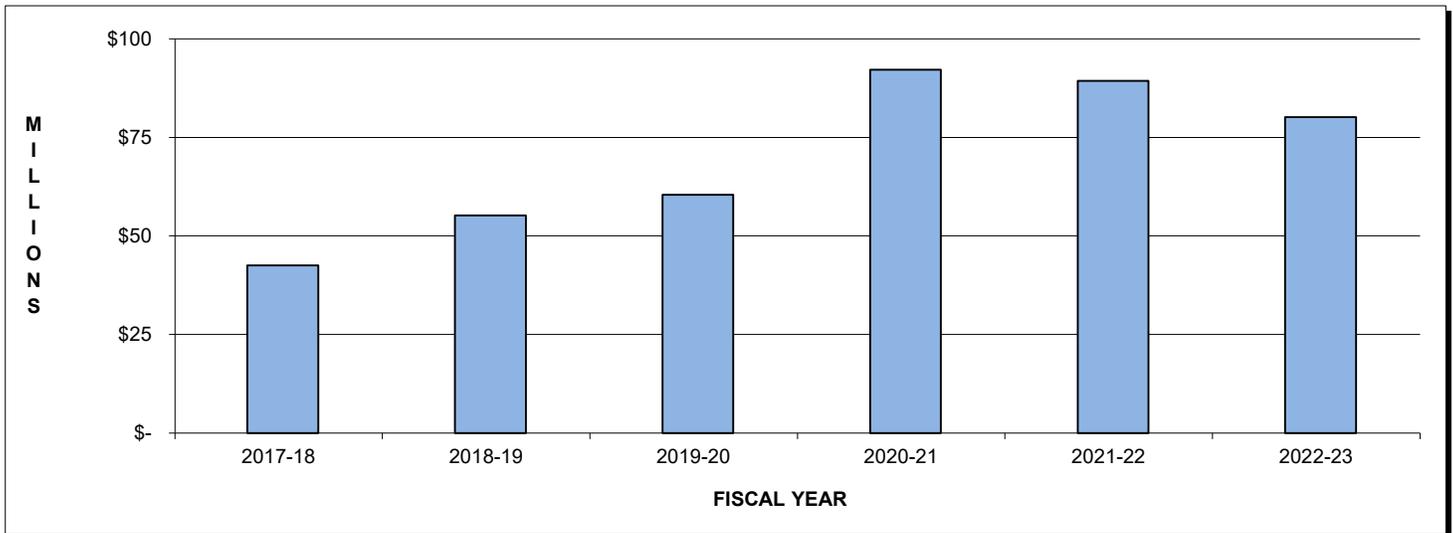
Short Term Car Lease Fee Revenue (continued)

AMENDMENTS (continued)	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 percent of lease amount was added to allow lessors to recover the cost of fees and taxes.
	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 percent of the lease of certain passenger cars by a short-term lessor. The bill also increased the recovery surcharge from 3.5 percent to an amount not to exceed 4 percent 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 percent 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 Short Term Car Lease Fee from 6 percent to 10 percent, 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.
	2021	Senate Bill 389 provides for the regulation and licensing of peer-to-peer car sharing programs by the Department of Motor Vehicles, and also provides that passenger cars that are shared through such a program are subject to a Short Term Car Lease Fee that is identical to the fee already collected by the Department of Taxation on the rental of other passenger cars in this state, effective October 1, 2021. In accordance with NRS 360.255 taxpayer disclosure regulation, the Peer-to-Peer Car Sharing Fee revenues are included in the totals of Short Term Car Lease Fee revenues.

**DISTRIBUTION OF SHORT TERM CAR LEASE FEE & PEER-TO-PEER CAR SHARING FEE**

<u>FISCAL YEAR</u>	<u>HIGHWAY FUND</u>	<u>GENERAL FUND</u>	<u>WASHOE COUNTY</u>	<u>CLARK COUNTY</u>	<u>COLLECTION ALLOWANCE</u>	<u>TOTAL COLLECTIONS</u>
2017-18	212	55,601,611	1,609,867	8,975,187	13,019	66,199,896
2018-19	22	57,304,945	1,614,091	9,362,185	13,417	68,294,661
2019-20	-	45,208,997	1,442,391	7,349,302	10,972	54,011,663
2020-21	-	45,687,019	1,313,586	7,176,113	10,457	54,187,175
2021-22	-	74,584,103	2,040,482	11,878,811	17,003	88,520,398
2022-23	-	81,417,029	2,130,257	12,962,454	18,314	96,528,055

## RETAIL CANNABIS TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 42,489,201	Not Applicable
2018-19	55,184,916	29.88%
2019-20	60,410,272	9.47%
2020-21	92,138,285	52.52%
2021-22	89,314,456	-3.06%
2022-23	80,106,892	-10.31%

### LEGAL CITATION

Chapter 372A, Nevada Revised Statutes.

### IMPOSITION AND RATE

An excise tax on the retail sale of cannabis or cannabis products by a retail cannabis store in Nevada, at a rate of 10 percent of the sales price of the cannabis or cannabis product.

### CURRENT DISTRIBUTION OF REVENUE

The State Education Fund.

### HISTORY

#### ORIGINALLY ENACTED

2017

2017 Session of State Legislature, effective July 1, 2017.

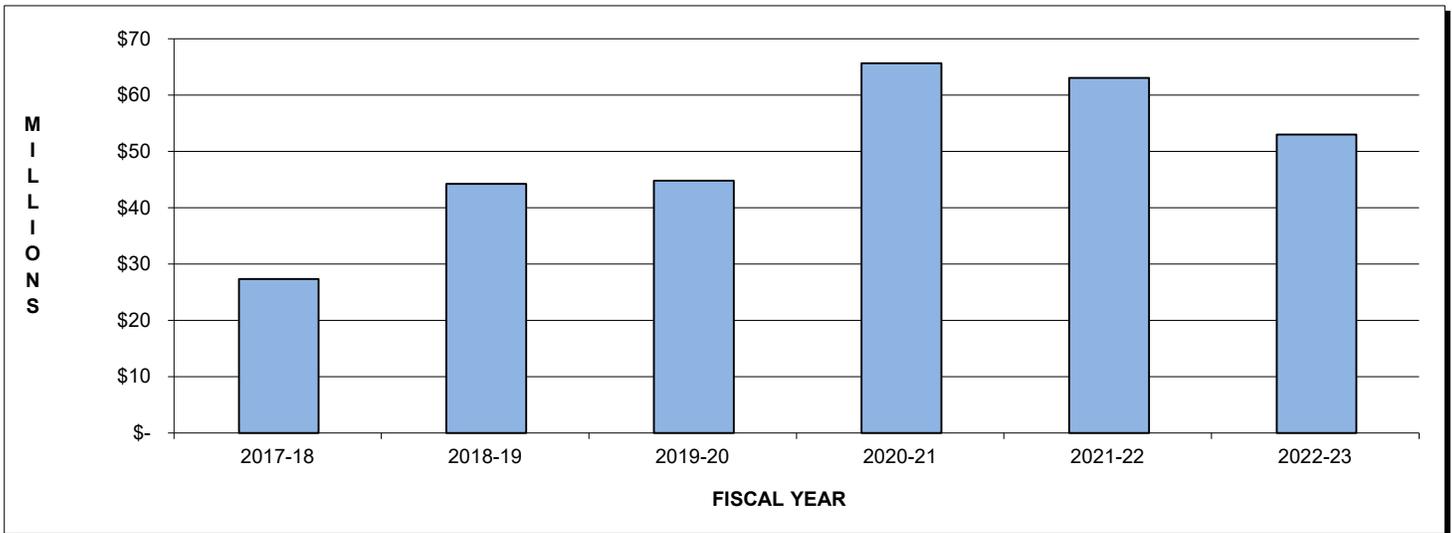
#### AMENDMENTS

2019

Senate Bill 545 of the 2019 Session of State Legislature requires that these revenues be deposited in the State Distributive School Account in the State General Fund and removed the requirement for the deposit to the Stabilize the Operation of the State Government account of the State General Fund, effective July 1, 2019.

Senate Bill 543 of the 2019 Session of State Legislature created the State Education Fund and required revenue be deposited into the fund, in addition to direct legislative appropriations from the State General Fund, effective June 14, 2019. Beginning July 1, 2021, funds distributed to State Education Fund.

# WHOLESALE CANNABIS TAX REVENUE



FISCAL YEAR	WHOLESALE CANNABIS TAX	MEDICAL TAX (LATE PAYMENTS)	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 27,270,582	\$ 92,765	\$ 27,363,347	Not Applicable
2018-19	44,000,057	204,642	44,204,699	61.55%
2019-20	44,770,674	27,081	44,797,755	1.34%
2020-21	65,613,311	147	65,613,458	46.47%
2021-22	63,020,342	2,871	63,023,212	-3.95%
2022-23*	52,984,655	5	52,984,660	-15.93%

\*Effective January 1st, 2023, Fair Market Value associated with the Wholesale Cannabis Tax changed from a semi-annual to a quarterly based calculation.

**LEGAL CITATION**

Chapter 372A, Nevada Revised Statutes.

**IMPOSITION AND RATE**

An excise tax at the rate of 15 percent of the Fair Market Value at Wholesale of Cannabis. The tax is the obligation of the cultivation facility and is levied on the first transfer of cannabis only. Additionally, any Medical Marijuana Tax revenue received in Fiscal Year 2021 as late payments for tax obligations in prior fiscal years were combined with and distributed as Wholesale Cannabis Tax.

**CURRENT DISTRIBUTION OF REVENUE**

Cannabis Compliance Board.

HISTORY

**ORIGINALLY ENACTED**

The Medical Marijuana Tax was established by the 2013 Session of the State Legislature and became effective April 1, 2014. The rate was 2 percent and the tax was levied on each transfer by a medical cannabis cultivator, product manufacturer, and dispensary. Seventy-five percent of the proceeds of the tax were distributed to the State Distributive School Account and 25 percent to pay the costs of the Division of Public and Behavioral Health in carrying out the provisions of NRS 453A.

**AMENDMENTS**

2016

Wholesale Cannabis Tax for adult-use cannabis established by initiative petition, Ballot Question no. 2, codified as NRS 453D.

Wholesale Cannabis Tax Revenue (continued)

AMENDMENTS  
(continued)

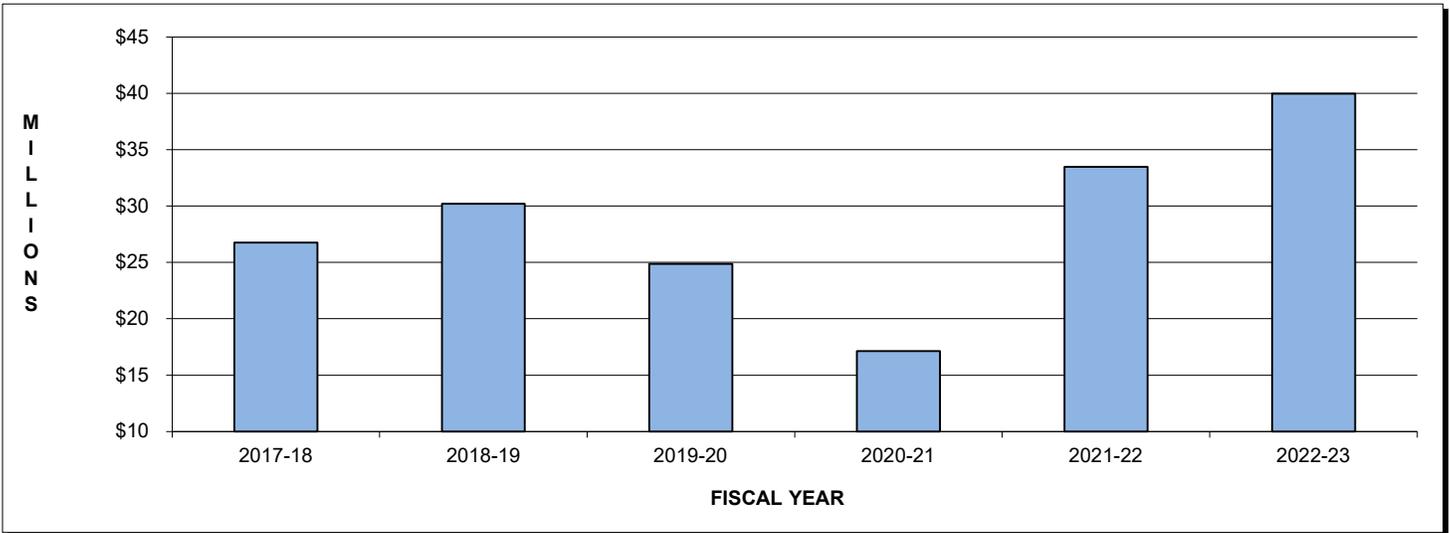
2017

Senate Bill 487 of the 2017 session of the State Legislature eliminated the Medical Marijuana Tax on transfers by medical product manufacturers and dispensaries and changed the rate from 2 to 15 percent on medical cultivators to align with the Wholesale Cannabis Tax established by Ballot Question 2. SB 487 also changed the distribution to align with the Wholesale Cannabis Tax to first fund the costs of the Department (which took over the medical cannabis program on July 1, 2017) and local governments and distribute any remaining revenue to the State Distributive School Account.

2019

Senate Bill 533 of the 2019 Session of State Legislature requires that these revenues be distributed to the Cannabis Compliance Board.

## TRANSPORTATION CONNECTION TAX REVENUE



FISCAL YEAR	HIGHWAY FUND	GENERAL FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	5,000,000	21,773,229	26,773,229	15.90%
2018-19	-	30,216,771	30,216,771	12.86%
2019-20	5,000,000	19,868,720	24,868,720	-17.70%
2020-21	-	17,141,416	17,141,416	-31.07%
2021-22	5,000,000	28,464,128	33,464,128	95.22%
2022-23	-	39,978,332	39,978,332	19.47%

### LEGAL CITATION

Chapter 706A and Chapter 372B, Nevada Revised Statutes.

### IMPOSITION AND RATE

The Transportation Connection Tax law imposes an excise tax on the connection of a passenger by a transportation network company, common motor carrier of passengers or taxicab at the rate of 3 percent of the total fare charged for the transportation.

### CURRENT DISTRIBUTION OF REVENUE

The first \$5 million every biennium is distributed to the Highway Fund. The remaining distributions are to the General Fund.

### HISTORY

#### ORIGINALLY ENACTED

2015

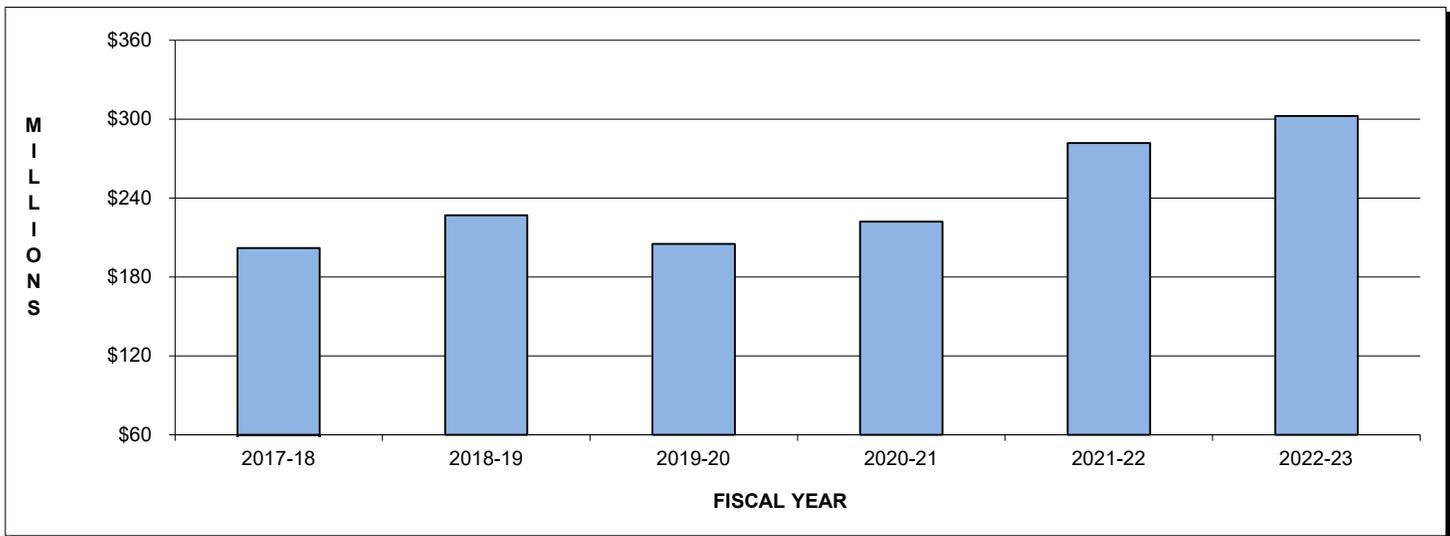
Assembly Bill 175 was enacted by the 2015 Session of the State Legislature. Sections 2 to 50 inclusive; sections 53 to 57 inclusive; and section 58 of this act are effective May 29, 2015. Sections 51 and 52 of this act are effective August 27, 2015. Section 1 of this act is effective October 1, 2015.

#### AMENDMENTS

2017

Assembly Bill 69, effective June 16, 2017, amended to include passenger transportation provided by autonomous vehicles subject to the tax.

## COMMERCE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	201,926,513	2.07%
2018-19	226,770,333	12.30%
2019-20	204,983,790	-9.61%
2020-21	221,958,301	8.28%
2021-22	281,881,659	27.00%
2022-23	302,294,190	7.24%

### LEGAL CITATION

Chapter 363C Nevada Revised Statutes.

### IMPOSITION AND RATE

The Commerce tax is imposed on each business entity engaged in business in this State whose Nevada gross revenue in a fiscal year exceeds \$4,000,000 at a rate that is based on the industry in which the business entity is primarily engaged.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund

### CREDIT AGAINST MODIFIED BUSINESS TAX

Per NRS 363B.110 and 363A.130, employers who pay Commerce Tax in a fiscal year are entitled to take a credit against their Modified Business Tax in the following fiscal year of 50 percent of the Commerce Tax paid. The credit may only be used during the four calendar quarters immediately following the end of the taxable year for which the Commerce Tax was paid. Unused credits may not be carried forward beyond the fourth calendar quarter immediately following the end of the taxable year for which the commerce tax was paid, and employers are not entitled to a refund of any unused credit.

### HISTORY

#### ORIGINALLY ENACTED

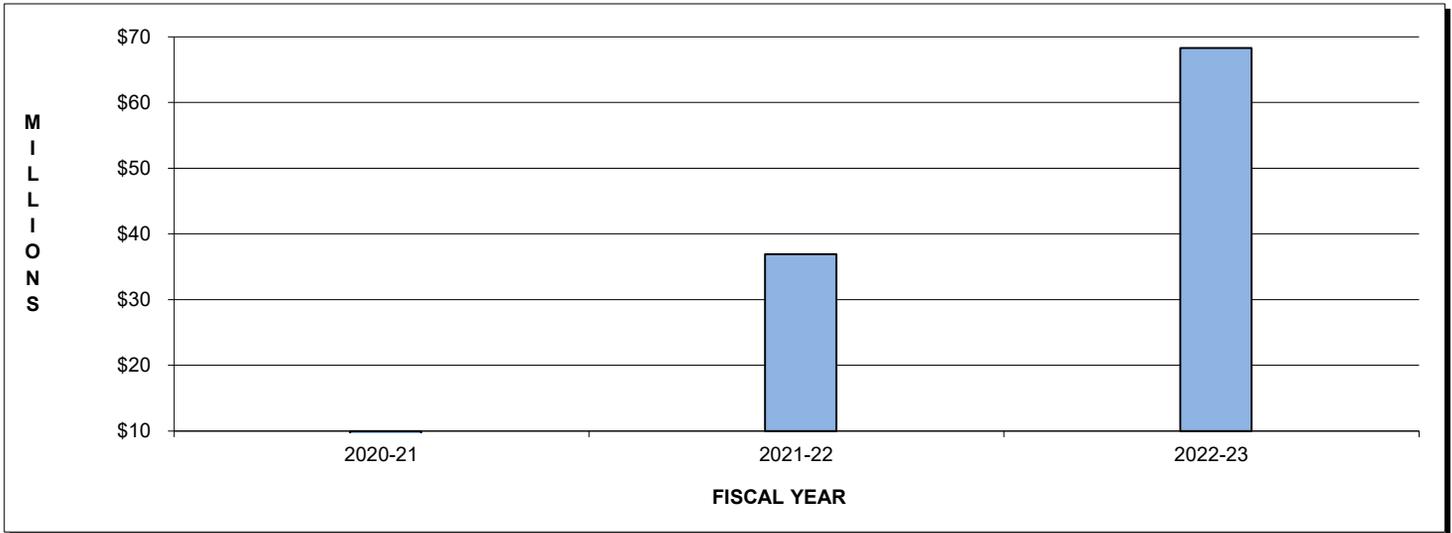
2015 Session of State Legislature, effective July 1, 2015

#### AMENDMENTS

2019

SB 497 of the 2019 Session of State Legislature removed the filing requirement for business entities with a Nevada gross revenue of \$4,000,000 or less during the tax year, effective June 3, 2019.

# GOLD AND SILVER EXCISE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2020-21	\$ -	Not Applicable
2021-22	36,921,487	Not Applicable
2022-23	68,281,750	84.94%

**LEGAL CITATION**

Chapter 363D, Nevada Revised Statutes.

**IMPOSITION AND RATE**

An excise tax on any business engaged in extracting gold, or silver, or both in Nevada, whose Nevada gross annual revenue exceeds \$20 million, at rates of 0.75 percent of the taxable revenue up to \$150 million, and 1.1 percent of all gross revenue in excess of \$150 million.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund; beginning July 1, 2023 State Education Fund

**HISTORY**

**ORIGINALLY ENACTED**

2021

2021 Session of State Legislature, effective July 1, 2021.

Assembly Bill 495 was enacted by the 2021 Session of the State Legislature. Sections 1 to 44, inclusive, 46 to 50, inclusive, 52 to 55, inclusive, and 57 to 62, inclusive, of this act become effective on July 1, 2021. Sections 45, 51 and 56 of this act become effective on July 1, 2023.

## **LOCAL GOVERNMENT SERVICES DIVISION**

The Local Government Services Division (LGS) is responsible for administering and overseeing various property tax and real property transfer tax programs as well as providing oversight to the financial administration of local governments. LGS consists of five (5) sections as follows, as well as a Billings and Publications section that is not discussed.

### **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 300 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 180 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(1)(a). 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 110 net proceeds operators currently reporting to Taxation as well as 379 royalty reporters.

The Department of Taxation 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 260 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.

### **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 various studies and reports which include but is not limited to the improvement factors to be applied to non-reappraised properties, the level of exemption for personal property tax bills, as well as any 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.

## Local Government Services, Continued

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

Pursuant to NRS 362.200, the Audit Section conducts financial audits of taxpayers reporting net proceeds of minerals. In addition, audits of the records of county recorders and county treasurers may be conducted 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, and 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, monitors all remittances submitted pursuant to NRS 375.023 and NRS 375.070, and reconciles the remittances to county recorder reports.

The Section designs, plans, and conducts performance audits of county officials with regard to the administration of the property tax. Those audits include 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.

## 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 prepares case files and makes recommendations for appeals of decisions of penalty and interest waivers by County Treasurers and Assessors. Staff also drafts regulations for approval of the Nevada Tax Commission 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.

<b>NUMBER OF CERTIFIED APPRAISERS - JUNE 2023</b>				
<b>JURISDICTIONS</b>	<b>REAL PROPERTY</b>	<b>PERSONAL PROPERTY</b>	<b>REAL AND PERSONAL PROPERTY</b>	<b>TEMPORARY CERTIFICATIONS</b>
Department of Taxation	12	14	12	3
Carson City	5	5	5	2
Churchill	5	7	5	1
Clark	45	42	41	1
Douglas	5	4	3	0
Elko	8	6	6	3
Esmeralda	1	0	0	0
Eureka	2	2	1	0
Humboldt	5	4	3	0
Lander	2	3	2	0
Lincoln	2	2	2	1
Lyon	6	5	4	2
Mineral	1	2	1	0
Nye	4	8	4	0
Pershing	1	1	1	0
Storey	2	3	2	0
Washoe	26	27	26	1
White Pine	4	3	3	0
Independent Contractor:	4	8	4	0
<b>TOTAL</b>	<b>140</b>	<b>146</b>	<b>125</b>	<b>14</b>

**STATE BOARD OF EQUALIZATION**  
**2022-2023 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. Local Government Services 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.

COUNTY	TOTAL	SECURED 2022-23						No Changes			Changes		
		Taxpayer Petition Granted	Taxpayer Petition Denied	Assessor Petition Granted	Assessor Petition Denied	Equalization Order	Heard No Jurisdiction	Not Heard Withdrawn	Conti- nuances	Decisions by State Board of Equalization	Net Increase	Net Decrease	
CC	-	-	-	-	-	-	-	-	-	-	-	-	-
CH	-	-	-	-	-	-	-	-	-	-	-	-	-
CL	10	1	4	-	-	3	2	-	-	-	-	-	-
DO	-	-	-	-	-	-	-	-	-	-	-	-	(284,668)
EL	-	-	-	-	-	-	-	-	-	-	-	-	-
ES	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	-	-	-	-	-	-	-	-
LA	-	-	-	-	-	-	-	-	-	-	-	-	-
LJ	-	-	-	-	-	-	-	-	-	-	-	-	-
LY	1	-	1	-	-	-	-	-	-	-	-	-	-
MI	-	-	-	-	-	-	-	-	-	-	-	-	-
NY	-	-	-	-	-	-	-	-	-	-	-	-	-
PE	-	-	-	-	-	-	-	-	-	-	-	-	-
ST	1	-	-	-	-	-	1	-	-	-	-	-	-
WA	7	-	2	-	-	-	5	-	-	-	-	-	-
WP	4	-	4	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>23</b>	<b>1</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(284,668)</b>
<i>Centrally Assessed</i>	3	-	2	1	-	-	-	-	-	-	5,787	-	-
<i>Unitary</i>	1	1	-	-	-	-	-	-	-	-	-	-	(174,298,901)
<i>Cases continued from prior years</i>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>27</b>	<b>2</b>	<b>13</b>	<b>1</b>	<b>-</b>	<b>3</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,787</b>	<b>-</b>	<b>(174,583,569)</b>
<b>NET IMPACT OF ALL DECISIONS</b>											<b>174,589,356</b>		

\* 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.

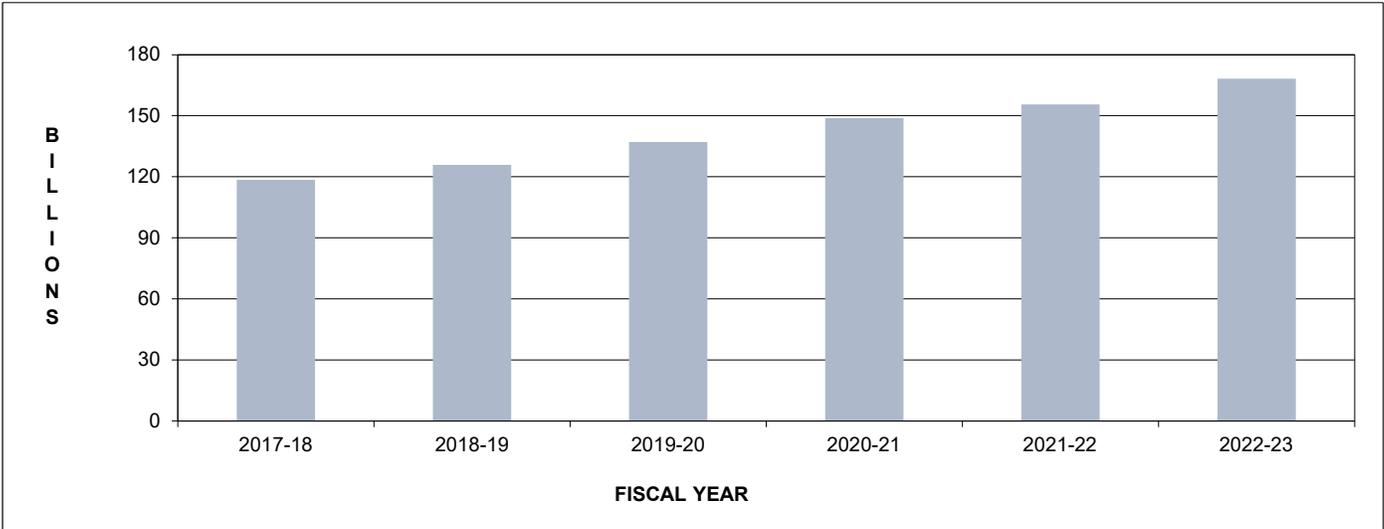
**STATE BOARD OF EQUALIZATION**  
**2022-2023 SUMMARY OF TRANSACTIONS\* - UNSECURED PROPERTY VALUATIONS**

COUNTY	TOTAL	No Changes						Changes					
		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		
CC	-	-	-	-	-	-	-	-	-	-	-	-	-
CH	-	-	-	-	-	-	-	-	-	-	-	-	-
CL	3	1	2	-	-	-	-	-	-	-	-	-	-
DO	-	-	-	-	-	-	-	-	-	-	-	-	-
EL	-	-	-	-	-	-	-	-	-	-	-	-	-
ES	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	1	-	-	-	-	1	-	-	-	-	-	-	-
LA	-	-	-	-	-	-	-	-	-	-	-	-	-
LI	-	-	-	-	-	-	-	-	-	-	-	-	-
LY	-	-	-	-	-	-	-	-	-	-	-	-	-
MI	-	-	-	-	-	-	-	-	-	-	-	-	-
NY	-	-	-	-	-	-	-	-	-	-	-	-	-
PE	-	-	-	-	-	-	-	-	-	-	-	-	-
ST	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	13	-	8	-	-	-	-	-	5	-	6,984,523	-	(4,424,169)
WP	4	-	-	-	4	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>21</b>	<b>1</b>	<b>10</b>	<b>-</b>	<b>4</b>	<b>1</b>	<b>5</b>	<b>-</b>	<b>6,984,523</b>	<b>(4,424,169)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Centrally Assessed</i>													
<i>Unitary</i>	1	-	-	-	-	-	-	-	1	-	7,854	-	-
<i>Dept - Mines</i>	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Net Proceeds of Mines</i>	2	-	-	-	-	-	2	-	-	-	-	-	(127,925)
<i>Cases continued from prior years</i>	-	1	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>24</b>	<b>2</b>	<b>10</b>	<b>-</b>	<b>4</b>	<b>1</b>	<b>7</b>	<b>1</b>	<b>6,992,377</b>	<b>(4,552,094)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET IMPACT OF ALL DECISIONS</b>										<b>11,544,471</b>			

\* 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
2017-18 *	\$ 118,460,961,920	7.2%	2020-21 *	148,734,249,364	8.5%
2018-19	\$ 125,888,252,779	6.3%	2021-22	155,605,214,625	4.6%
2019-20	\$ 137,098,879,570	8.9%	2022-23	168,225,506,522	8.1%

Assessed values shown are net of exemptions.

\*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**

	<b>2021-22 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>	<b>2022-23 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>
SECURED VACANT	\$44,855,035,684	21.315%	\$50,751,205,829	22.171%
SECURED SINGLE FAMILY RES	86,457,626,318	41.084%	96,326,857,931	42.081%
SECURED MULTIFAMILY	7,322,565,659	3.480%	8,199,194,799	3.582%
SECURED COMMERCIAL	34,905,844,256	16.587%	37,239,164,902	16.268%
SECURED INDUSTRIAL	6,767,181,952	3.216%	7,847,656,047	3.428%
SECURED RURAL +	424,539,103	0.202%	462,482,938	0.202%
SECURED COMMUNICATION, TRANSPORTATION AND UTILITIES	1,841,720,771	0.875%	1,947,534,758	0.851%
SECURED MINES	1,323,032,114	0.629%	1,232,167,682	0.538%
SECURED SPECIAL PURPOSE OR USE	1,912,438,297	0.909%	2,254,357,420	0.985%
CENTRALLY ASSESSED PUBLIC UTILITIES - SECURED	5,027,743,425	2.389%	5,018,035,686	2.192%
UNSECURED LAND/IMPROVEMENTS	2,973,934,425	1.413%	2,163,481,191	0.945%
SECURED PERS PROPERTY	148,243,124	0.070%	164,591,343	0.072%
GEOTHERMAL	269,637,948	0.128%	276,092,833	0.121%
NET PROCEEDS OF MINES	3,660,846,636	1.740%	2,224,680,332	0.972%
LOCALLY ASSESSED	11,236,856,265	5.340%	11,504,771,273	5.026%
MINING & MILL	1,156,003,267	0.549%	1,063,934,693	0.465%
PRIVATE CAR LINES	4,308,260	0.002%	4,782,085	0.002%
CENTRAL ASSESSED PUBLIC UTILITIES - UNSECURED	151,113,500	0.072%	226,187,600	0.099%
<b>TOTAL</b>	<b>\$ 210,438,671,004</b>	<b>100.000%</b>	<b>\$ 228,907,179,342</b>	<b>100.000%</b>

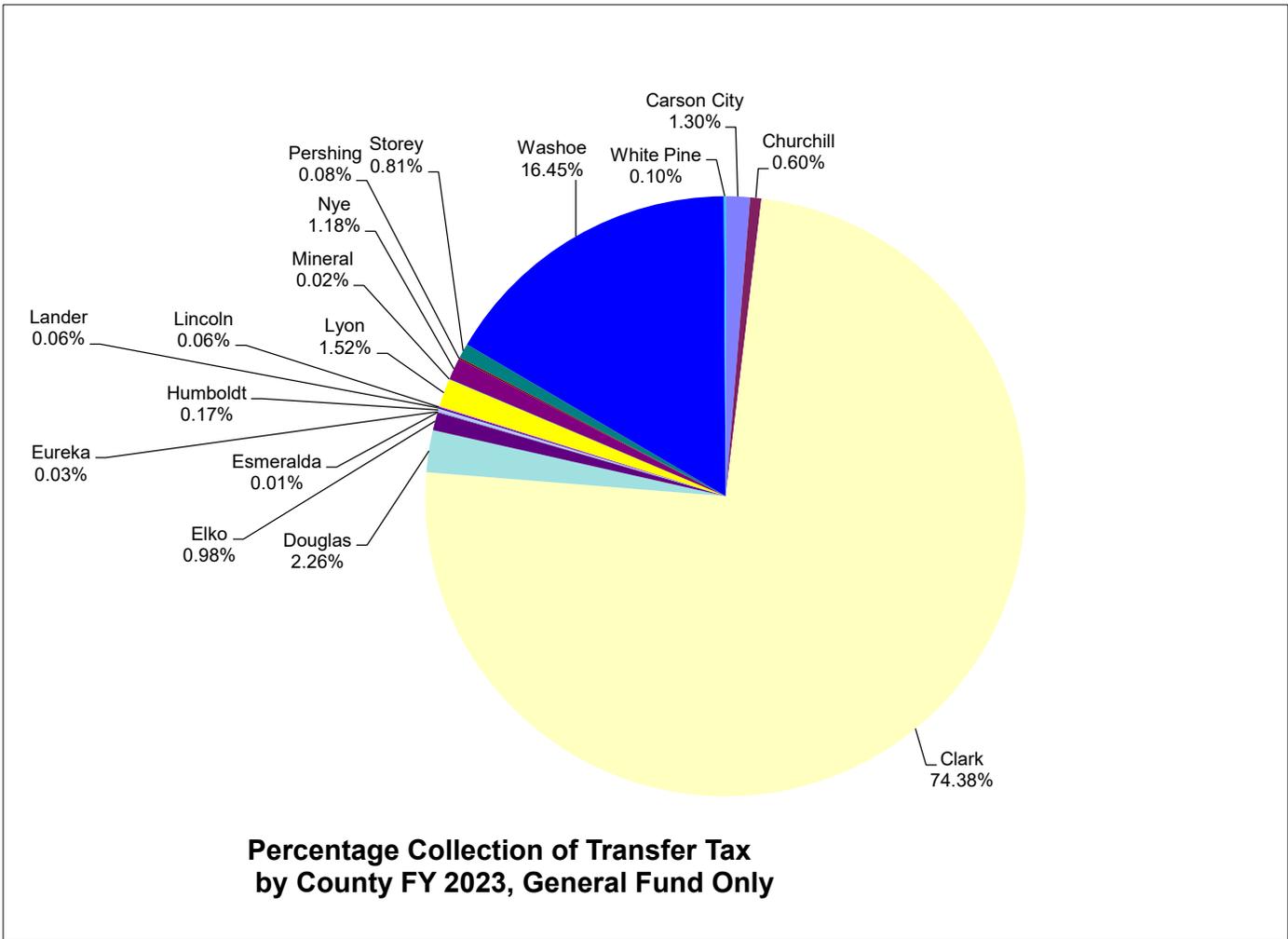
\* Based upon agricultural use assessment according to NRS 361A.

**ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS**

<b>COUNTY</b>	<b>FISCAL YEAR 2021-22</b>	<b>FISCAL YEAR 2022-23</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
CARSON CITY	\$2,063,667,311	\$2,068,673,340	\$ 5,006,029	0.24%
CHURCHILL	886,675,136	926,454,483	39,779,347	4.49%
CLARK	110,101,183,693	120,659,956,900	10,558,773,207	9.59%
DOUGLAS	3,770,672,647	4,136,934,649	366,262,002	9.71%
ELKO	2,687,135,414	2,432,618,547	(254,516,867)	-9.47%
ESMERALDA	96,354,251	169,517,520	73,163,269	75.93%
EUREKA	1,884,449,438	1,710,708,900	(173,740,538)	-9.22%
HUMBOLDT	1,887,370,838	1,744,719,972	(142,650,866)	-7.56%
LANDER	1,811,215,665	1,235,551,511	(575,664,154)	-31.78%
LINCOLN	305,041,496	312,622,143	7,580,647	2.49%
LYON	2,472,654,670	2,988,590,403	515,935,733	20.87%
MINERAL	270,135,127	276,088,483	5,953,356	2.20%
NYE	1,994,639,873	1,873,550,103	(121,089,770)	-6.07%
PERSHING	421,387,216	424,670,463	3,283,247	0.78%
STOREY	2,229,590,292	2,350,626,920	121,036,628	5.43%
WASHOE	21,827,501,220	24,196,049,761	2,368,548,541	10.85%
WHITE PINE	895,540,338	718,172,424	(177,367,914)	-19.81%
<b>TOTAL</b>	<b>\$ 155,605,214,625</b>	<b>\$ 168,225,506,522</b>	<b>\$ 12,620,291,897</b>	<b>8.11%</b>

The above totals may not reflect final State Board of Equalization changes for either fiscal year.

# REAL PROPERTY TRANSFER TAX



**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. Only the State General Fund and Consolidated Tax portions are administered by the Department. 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**

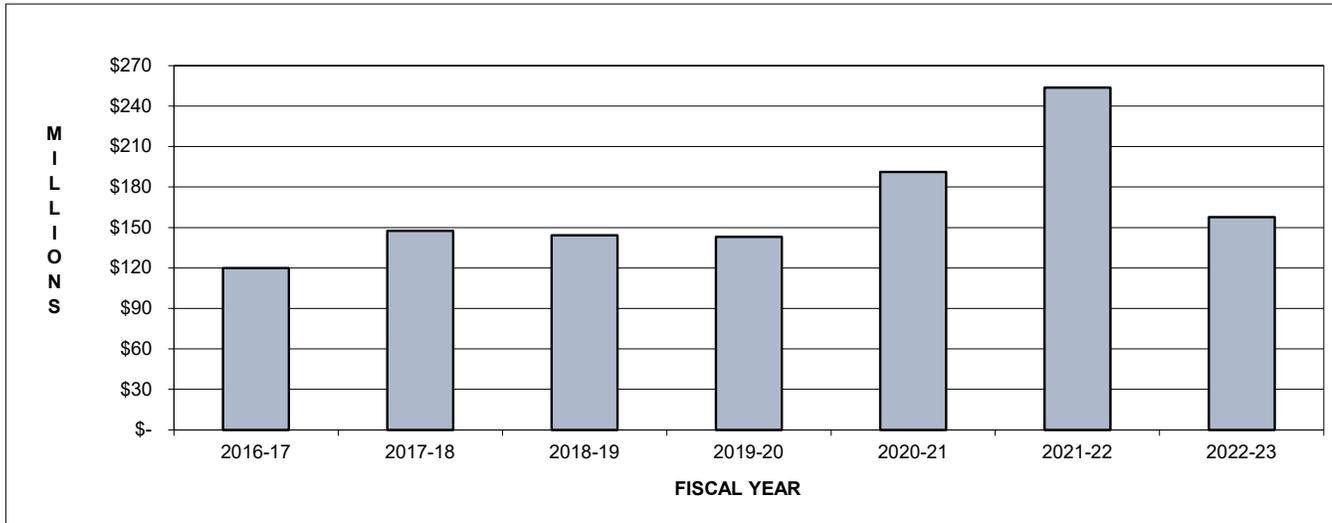
**ORIGINALLY ENACTED**

Added to NRS in 1967.

**REVISED TO INCLUDE STATE GENERAL FUND**

2003 Special Session of State Legislature, effective October 1, 2003.

**REVENUE GENERATED BY REAL PROPERTY TRANSFER TAX**



FISCAL YEAR	GENERAL FUND COLLECTIONS	CONSOLIDATED TAX COLLECTIONS	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2013-14	\$ 60,047,457	\$ 25,690,635	\$ 85,738,092	24.13%
2014-15	64,214,342	27,442,337	91,656,679	6.82%
2015-16	75,794,844	32,379,971	108,174,815	18.02%
2016-17	83,957,113	35,881,005	119,838,118	10.78%
2017-18	103,390,400	44,184,526	147,574,926	23.15%
2018-19	101,045,306	43,184,111	144,229,417	-2.27%
2019-20	100,266,873	42,841,399	143,108,273	-0.78%
2020-21	133,907,671	57,245,310	191,152,981	33.57%
2021-22	177,834,554	75,998,009	253,832,563	32.79%
2022-23	110,511,013	47,227,154	157,738,167	-37.86%

**General Fund Collected for Each Quarter  
FISCAL YEAR 22-23**

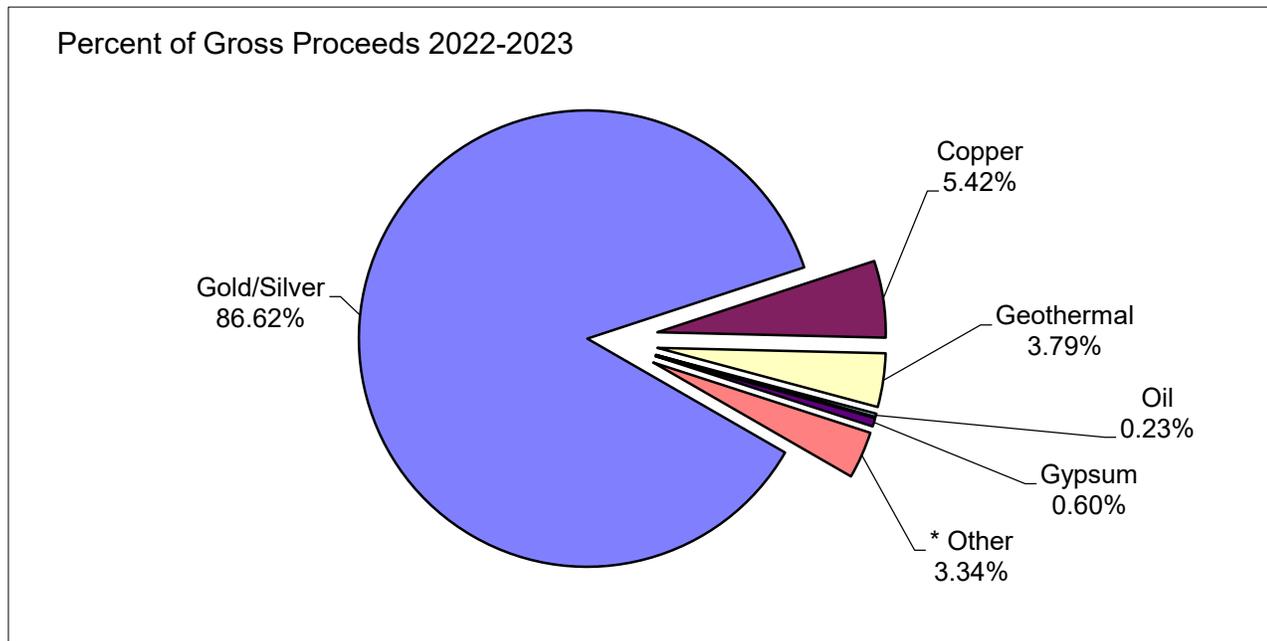
	July - Sept 22 <b>1st Quarter</b>	Oct - Dec 22 <b>2nd Quarter</b>	Jan - Mar 23 <b>3rd Quarter</b>	April - June 23 <b>4th Quarter</b>
	General Fund	General Fund	General Fund	General Fund
Carson City	\$ 465,066	\$ 406,083	\$ 265,645	\$ 302,209
Churchill	\$ 249,733	\$ 120,609	\$ 173,512	\$ 122,343
Clark	\$ 24,894,509	\$ 19,216,272	\$ 17,363,242	\$ 20,726,355
Douglas	\$ 707,058	\$ 612,932	\$ 411,669	\$ 760,868
Elko	\$ 376,971	\$ 262,578	\$ 193,657	\$ 246,198
Esmeralda	\$ 3,725	\$ 1,607	\$ 3,763	\$ 1,474
Eureka	\$ 8,090	\$ 6,122	\$ 6,713	\$ 10,611
Humboldt	\$ 71,780	\$ 59,574	\$ 23,661	\$ 37,109
Lander	\$ 13,425	\$ 11,485	\$ 17,707	\$ 20,960
Lincoln	\$ 23,817	\$ 12,839	\$ 10,923	\$ 16,978
Lyon	\$ 461,674	\$ 418,951	\$ 333,356	\$ 467,469
Mineral	\$ 7,400	\$ 5,309	\$ 5,852	\$ 6,470
Nye	\$ 383,904	\$ 265,599	\$ 271,934	\$ 377,173
Pershing	\$ 27,087	\$ 23,964	\$ 15,467	\$ 24,430
Storey	\$ 200,179	\$ 324,978	\$ 296,518	\$ 69,427
Washoe	\$ 5,730,094	\$ 4,364,690	\$ 3,038,710	\$ 5,041,245
White Pine	\$ 37,761	\$ 25,257	\$ 20,958	\$ 25,283
<b>TOTAL FOR QUARTER</b>	<b>\$ 33,662,273</b>	<b>\$ 26,138,851</b>	<b>\$ 22,453,285</b>	<b>\$ 28,256,604</b>
<b>CUMULATIVE BY QUARTER</b>	<b>\$ 33,662,273</b>	<b>\$ 59,801,124</b>	<b>\$ 82,254,409</b>	<b>\$ 110,511,013</b>

## NET PROCEEDS OF MINERALS

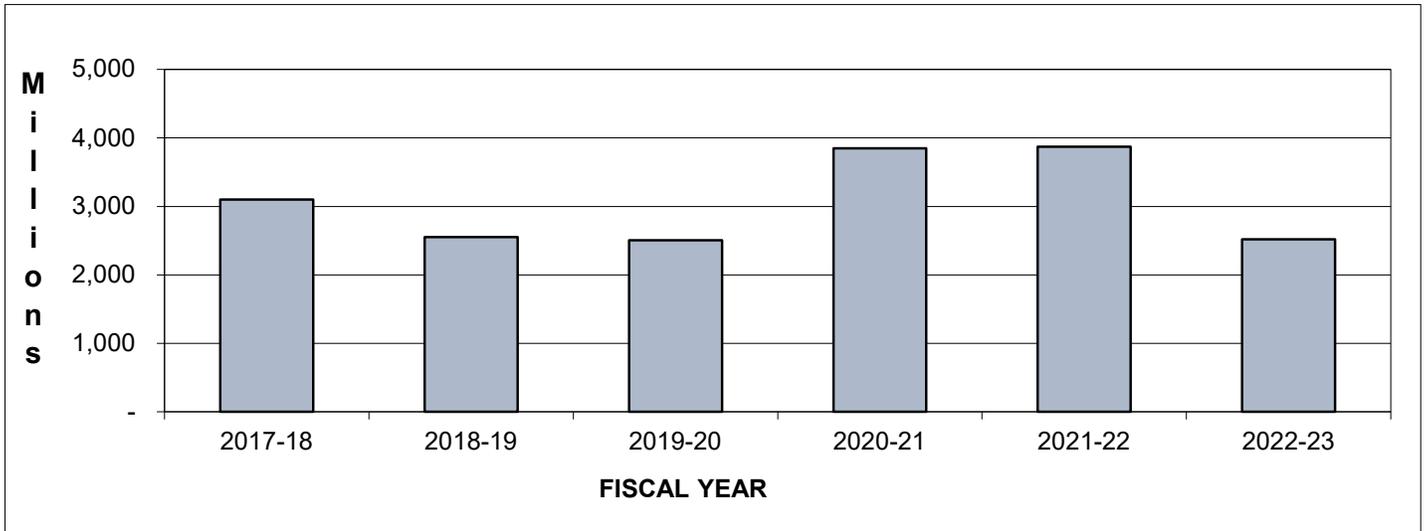
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty 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. The Department certifies and bills the net proceeds tax due each year on April 20th, with final payment due by May 10th.

Gold/Silver	90.37%	91.91%	89.41%	86.62%
Copper	4.63%	4.05%	6.30%	5.42%
Geothermal	1.66%	1.56%	1.54%	3.79%
Oil	0.15%	0.08%	0.16%	0.23%
Gypsum	0.38%	0.45%	0.52%	0.60%
* Other	2.81%	1.94%	2.07%	3.34%



## ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



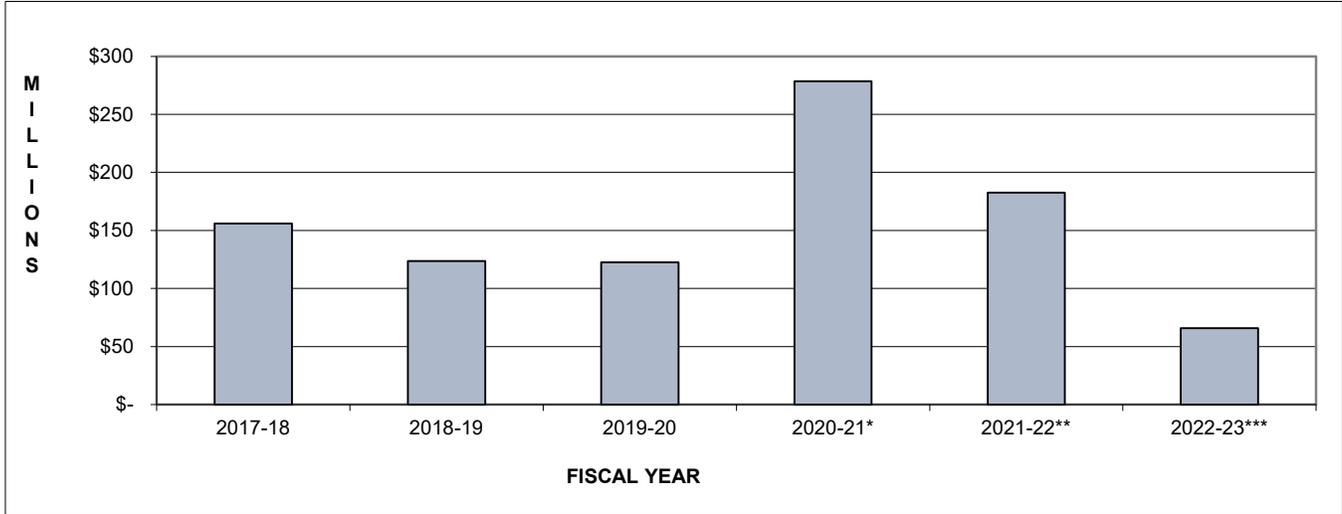
FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
2017-18	3,102,177,308	12.43%	2020-21	3,848,288,914	53.59%
2018-19	2,552,569,932	-17.72%	2021-22	3,869,234,952	0.54%
2019-20	2,505,584,613	-1.84%	2022-23	2,519,446,184	-34.89%

\*Based on actual calendar year reports to the Department.

COUNTY	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Carson City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Churchill	24,239,893	34,666,081	45,495,911	56,084,492	46,361,117	37,106,634
Clark	11,152,239	10,243,607	8,761,848	7,894,791	9,470,939	10,276,129
Douglas	-	-	-	-	-	0
Elko	370,558,877	229,804,299	205,900,991	570,063,381	597,261,978	287,995,423
Esmeralda	26,361,164	45,000,680	17,254,962	11,373,434	16,842,225	80,460,867
Eureka	337,706,513	426,133,593	750,168,022	1,178,274,204	974,439,608	924,224,719
Humboldt	435,706,803	370,284,868	559,923,133	717,493,887	722,739,213	354,405,193
Lander	1,353,714,849	932,022,586	669,841,349	867,008,676	946,663,057	524,964,441
Lincoln	2,131	1,637	2,214	2,713	3,728	819
Lyon	3,022,115	1,774,499	1,039,457	1,576,038	886,342	255,054
Mineral	4,699,713	8,687,121	492,607	29,065,504	46,822,417	49,335,664
Nye	276,480,078	190,962,862	166,092,891	208,240,752	102,197,366	40,984,762
Pershing	45,038,283	38,155,406	16,734,187	23,365,588	18,484,981	12,741,499
Storey	927,293	786,730	1,027,296	846,707	108,970	0
Washoe	2,589,726	1,581,237	1,580,724	2,703,827	4,457,160	3,115,331
White Pine	209,977,631	262,464,725	61,269,022	174,294,920	382,495,850	193,579,649
<b>TOTAL</b>	<b>\$ 3,102,177,308</b>	<b>\$ 2,552,569,932</b>	<b>\$ 2,505,584,613</b>	<b>\$ 3,848,288,914</b>	<b>\$ 3,869,234,952</b>	<b>\$ 2,519,446,184</b>

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
2017-18	155,938,531	189.26%	2020-21*	278,504,093	127.44%
2018-19	123,582,585	-20.75%	2021-22**	182,615,616	-34.43%
2019-20	122,449,659	-0.92%	2022-23***	65,884,924	-63.92%

\*Distribution of \$89,054,242 For FY 2021-22 included in actual Net Proceeds for Fiscal Year 2020-21 (NRS 362.170)

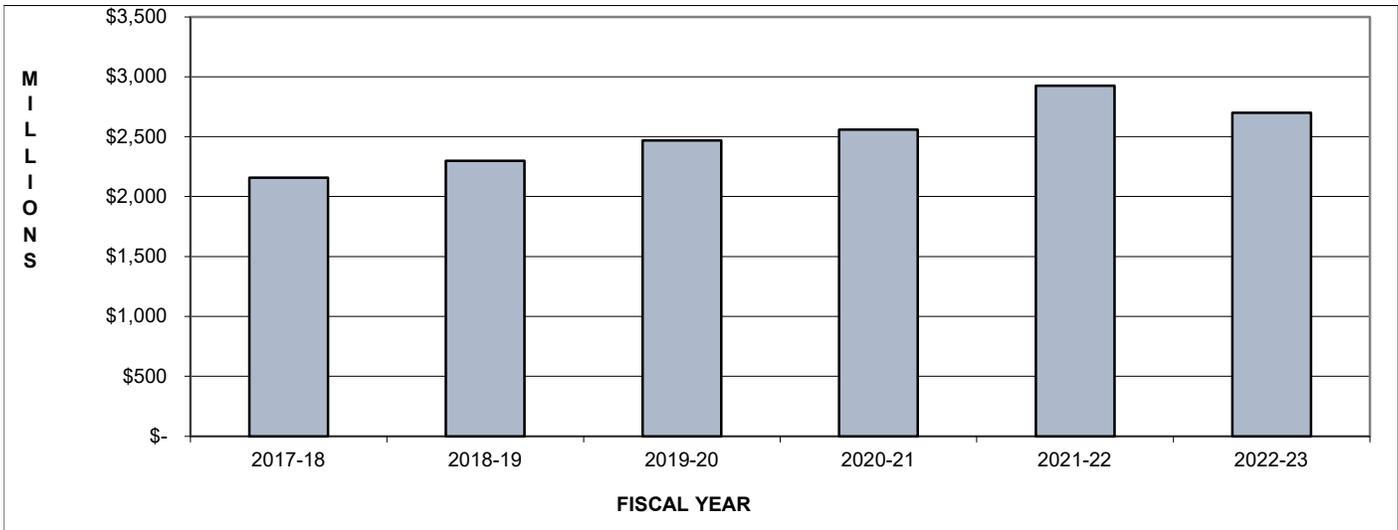
\*\*Distribution of \$75,914,839 For FY 2022-23 included in actual Net Proceeds for Fiscal Year 2021-22 (NRS 362.170)

\*\*\*Distribution of \$0 for FY 2023-24 included in the actual Net Proceeds for Fiscal Year 2022-23 (SB 124)

## NET PROCEEDS OF MINERALS TAX DISTRIBUTION COUNTIES AND STATE EDUCATION FUND FISCAL YEAR 2022-2023

COUNTY	Prior Year Billings	2022-23 Billings	2023-24 Projections	TOTAL DISTRIBUTION
Carson City	\$ -	\$ -	\$ -	\$ -
Churchill		\$ 876,158.91	-	876,159
Clark		\$ 242,177.53	-	242,178
Douglas		\$ -	-	-
Elko		\$ 7,184,700.89	-	7,184,701
Esmeralda		\$ 3,292,334.23	-	3,292,334
Eureka		\$ 15,859,188.43	-	15,859,188
Humboldt		\$ 6,991,796.36	-	6,991,796
Lander		\$ 15,839,945.33	-	15,839,945
Lincoln		\$ 63.66	-	64
Lyon		\$ 28,834.51	-	28,835
Mineral		\$ 1,664,410.24	-	1,664,410
Nye		\$ 1,339,550.17	-	1,339,550
Pershing		\$ 265,087.40	-	265,087
Storey		\$ -	-	-
Washoe		\$ 39,192.54	-	39,193
White Pine		\$ 6,564,596.26	-	6,564,596
<b>TOTAL COUNTY DISTRIBUTION</b>	\$ -	\$ 60,188,036	\$ -	\$ 60,188,036
State Debt Service Fund	-	4,255,502	-	4,255,502
State General Fund	-	1,441,386	-	1,441,386
State General Fund (Penalties & Interest)	-	-	-	-
Postage	-	-	-	-
<b>TOTAL</b>	\$ -	\$ 65,884,924	\$ -	\$ 65,884,924

## MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
2017-18	2,156,243,400	-0.60%	2020-21	2,558,911,415	3.68%
2018-19	2,298,923,614	6.62%	2021-22	2,924,039,062	14.27%
2019-20	2,468,106,649	7.36%	2022-23	\$ 2,697,960,130	-7.73%

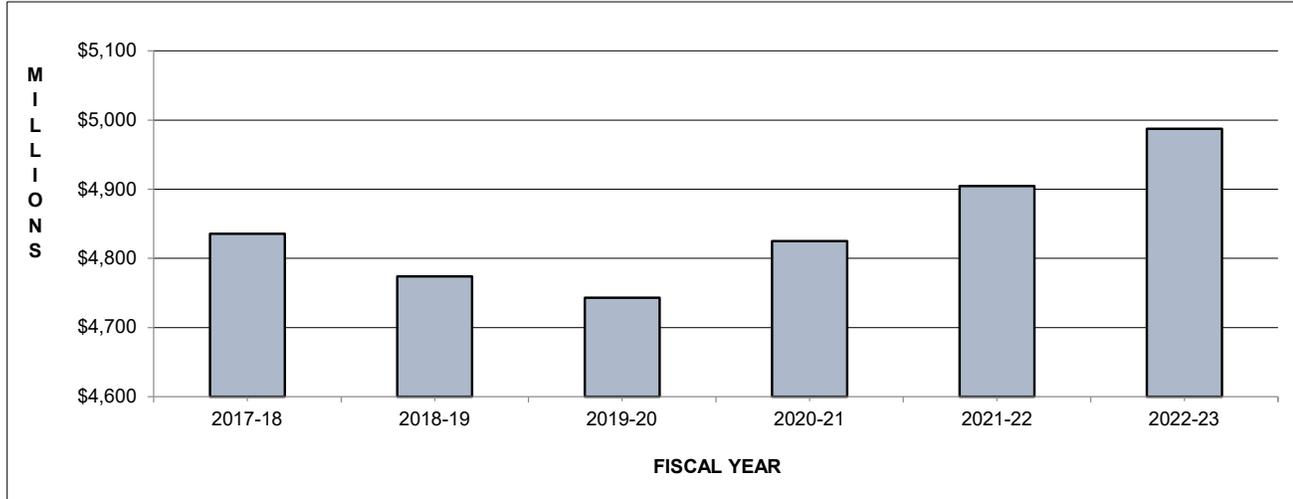
The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

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.

COUNTY	FISCAL YEAR 2021-22		FISCAL YEAR 2022-23	
	NUMBER OF APPRAISALS	ASSESSED VALUATION*	NUMBER OF APPRAISALS	ASSESSED VALUATION*
Carson City	0	\$ -	0	\$ -
Churchill	12	108,926,713	13	106,122,543
Clark	7	16,302,310	7	16,845,192
Douglas	0	-	0	-
Elko	25	419,230,935	27	232,451,609
Esmeralda	8	25,097,137	8	31,430,247
Eureka	25	587,045,301	26	576,632,190
Humboldt	21	371,181,331	20	514,517,268
Lander	18	544,925,815	19	509,289,932
Lincoln	2	352,186	2	294,912
Lyon	9	133,709,071	8	56,113,086
Mineral	7	31,805,451	6	29,321,528
Nye	25	215,804,512	25	154,381,399
Pershing	12	150,571,585	12	155,825,820
Storey	3	6,996,377	2	5,119,695
Washoe	7	77,861,139	7	84,541,054
White Pine	7	234,229,199	9	225,073,656
<b>TOTAL</b>	<b>188</b>	<b>2,924,039,062</b>	<b>191</b>	<b>2,697,960,130</b>

\*May include adjustments for County and State Boards of Equalization through 2022.

**2022 - 2023 TAX YEAR  
INTERSTATE AND INTERCOUNTY VALUATIONS  
(ASSESSED VALUE)**



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2017-18	4,835,462,047	-1.06%	2020-21	4,824,953,163	1.73%
2018-19	4,774,119,250	-1.27%	2021-22	4,904,759,225	1.65%
2019-20	4,743,095,305	-0.65%	2022-23	4,987,387,196	1.68%

**CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS  
TAX DISTRIBUTION  
FISCAL YEAR 2022-2023**

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED 12-Mo CWIP and PET	TOTAL TAX*
Carson City	\$ 1,631,243	\$ -	\$ 143,821	\$ 1,775,064
Churchill	3,317,649	7,916	135,510	3,461,075
Clark	70,365,741	17,910	3,371,300	73,754,951
Douglas	1,361,107	-	142,846	1,503,953
Elko	4,414,402	29,305	271,040	4,714,747
Esmeralda	856,527	-	44,644	901,171
Eureka	857,592	4,499	46,305	908,396
Humboldt	2,848,810	15,451	115,639	2,979,900
Lander	2,157,161	6,501	137,795	2,301,457
Lincoln	3,026,599	-	54,532	3,081,131
Lyon	3,539,349	13,999	281,349	3,834,697
Mineral	2,216,493	2,850	96,071	2,315,414
Nye	3,730,126	-	225,734	3,955,860
Pershing	2,642,186	-	140,006	2,782,192
Storey	3,226,411	12,644	341,057	3,580,112
Washoe	11,861,648	1,503	911,082	12,774,233
White Pine	1,088,246	17,866	48,750	1,154,862
<b>Total County Distribution</b>	<b>\$ 119,141,289</b>	<b>\$ 130,444</b>	<b>\$ 6,507,483</b>	<b>\$ 125,779,216</b>
State Debt Service Fund	6,653,663	8,361	353,248	7,015,272
State General Fund - P&I	-	-	-	-
Postage	-	-	-	-
NV Dept of Energy Fund	593,232	-	1,968	595,200
<b>TOTAL</b>	<b>\$ 126,388,184</b>	<b>\$ 138,805</b>	<b>\$ 6,862,699</b>	<b>\$ 133,389,688</b>

\*Amounts shown reflect billed amounts and not actual distributions due to State Board of Equalization Hearings

**2022 - 2023 TAX YEAR**  
**Secured Tax Roll Summary**  
**Assessed Values - Centrally Assessed Properties**

	<b>Airlines</b>	<b>Electricity</b>	<b>Gas/Pipelines</b>	<b>Railroads</b>	<b>Communications</b>	<b>Total</b>
	<b>Unitary</b>	<b>Unitary</b>	<b>Unitary</b>	<b>Unitary</b>	<b>Unitary</b>	<b>By County</b>
	<b>6 Mo. CWIP</b>	<b>6 Mo. CWIP</b>	<b>6 Mo. CWIP</b>	<b>6 Mo. CWIP</b>	<b>6 Mo. CWIP</b>	
Carson City	\$ 1,026,499	\$ 18,308,448	\$ 28,065,479	\$ -	\$ 1,152,992	\$ 49,767,208
Churchill	37,543,826	53,154,390	14,982,270	24,460,076	4,365	131,536,688
Clark	159,627,952	1,937,487,105	398,170,360	57,931,422	37,073,955	2,641,861,836
Douglas	910,097	34,894,385	8,015,988	-	6,197,542	51,225,416
Eiko	3,189,269	54,103,621	159,949,324	109,994,898	13,495,239	343,568,457
Esmeralda	12,884,899	14,166,046	-	-	118,635	27,540,603
Eureka	5,729,749	25,598,627	1,590,577	21,201,045	154,437	54,967,795
Humboldt	3,430,796	49,327,534	130,846,644	59,751,525	1,771,944	246,826,993
Lander	5,209,904	48,192,531	1,735,312	17,119,895	115,663	73,484,746
Lincoln	6,859,963	63,213,231	20,961,857	42,115,595	3,048,356	137,158,034
Lyon	5,090,135	66,537,199	19,115,693	16,426,631	1,304,440	110,785,521
Mineral	16,171,924	73,045,116	502,521	-	11,365	90,411,602
Nye	34,712,945	98,792,944	512,626	-	840,182	136,788,527
Pershing	1,009,051	44,268,239	9,389,693	35,994,236	151,305	92,225,608
Storey	2,534,866	79,683,656	5,051,120	3,838,875	40,094	93,488,383
Washoe	33,711,746	171,495,295	144,802,537	50,769,802	11,703,412	419,511,425
White Pine	4,188,379	60,043,635	-	-	130,074	64,849,558
<b>Total</b>	<b>\$ 333,832,000</b>	<b>\$ 2,892,312,002</b>	<b>\$ 943,692,001</b>	<b>\$ 439,604,000</b>	<b>\$ 77,314,000</b>	<b>\$ 4,765,999,104</b>
	<b>\$ 43,400</b>	<b>\$ 63,310,200</b>	<b>\$ 11,242,900</b>	<b>\$ 3,553,900</b>	<b>\$ 1,094,700</b>	

**2022 - 2023 TAX YEAR  
UNSECURED TAX ROLL SUMMARY  
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES**

	Unsecured Airlines	Private Carlines	Property Escaping Taxation	Twelve Month CWIP*					Railroad	Communication	Total 12 Mo CWIP
				Airlines	Electrics	Gas/Pipeline					
Carson City	\$ 168,662	\$ -	\$ -	\$ 4,682	\$ 2,210,859	\$ 1,616,155	\$ -	\$ 28,410	\$ -	\$ 3,860,106	
Churchill	2,750	278,716	-	1,006	4,051,296	707,764	529,705	-	-	5,289,771	
Clark	3,061,960	652,704	-	182,079	93,391,885	18,168,851	1,259,060	2,117,613	-	115,119,488	
Douglas	46,016	-	-	3,083	4,213,715	450,574	-	-	-	4,667,372	
Eiko	555,142	1,262,361	-	28,138	8,294,676	578,435	2,376,575	326,020	-	11,603,844	
Esmeralda	-	-	-	11,381	1,420,154	-	-	-	-	1,431,535	
Eureka	17,994	243,886	-	3,485	2,399,287	43,313	457,728	-	-	2,903,813	
Humboldt	25,790	686,321	-	16,405	4,353,868	410,361	1,290,652	56,496	-	6,127,782	
Lander	15,109	196,758	-	14,621	3,975,603	89,932	369,726	-	-	4,449,882	
Lincoln	8,251	474,510	-	40,836	1,029,666	394,959	915,325	435,725	-	2,816,511	
Lyon	11,823	185,912	-	7,712	7,356,929	959,193	356,502	-	-	8,680,336	
Mineral	7,697	-	-	16,594	2,577,923	22,914	-	-	-	2,617,431	
Nye	9,140	-	-	66,725	6,699,605	23,371	-	8,833	-	6,798,534	
Pershing	2,063	413,538	-	9,268	4,010,621	432,784	777,427	-	-	5,230,100	
Storey	-	44,094	-	1,500	9,622,299	245,821	82,921	1,736	-	9,954,277	
Washoe	671,205	579,252	-	25,780	19,389,529	7,637,245	1,099,015	327,552	-	28,479,121	
White Pine	38,398	-	-	14,741	1,343,452	-	-	-	-	1,358,193	
<b>Total</b>	<b>\$ 4,642,000</b>	<b>\$ 5,018,052</b>	<b>\$ -</b>	<b>\$ 448,036</b>	<b>\$ 176,341,367</b>	<b>\$ 31,781,672</b>	<b>\$ 9,514,636</b>	<b>\$ 3,302,385</b>	<b>\$ -</b>	<b>\$ 221,388,096</b>	

\*CWIP = Construction Work in Progress

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

**2022 - 2023 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	13	5	3	0	0	7	28	\$ 49,767,208	\$ 3,860,106	\$ 53,627,314
Churchill	23	8	1	218	0	11	261	\$ 131,536,688	\$ 5,289,771	\$ 136,826,459
Clark	46	18	7	214	0	27	312	\$ 2,641,861,836	\$ 115,119,488	\$ 2,756,981,324
Douglas	12	4	2	0	0	7	25	\$ 51,225,416	\$ 4,667,372	\$ 55,892,788
Elko	26	12	3	218	0	17	276	\$ 343,568,457	\$ 11,603,844	\$ 355,172,301
Esmeralda	12	3	0	0	0	7	22	\$ 27,540,603	\$ 1,431,535	\$ 28,972,138
Eureka	20	8	2	218	0	12	260	\$ 54,967,795	\$ 2,903,813	\$ 57,871,608
Humboldt	21	8	2	218	0	9	258	\$ 246,826,993	\$ 6,127,782	\$ 252,954,775
Lander	19	6	2	218	0	11	256	\$ 73,484,746	\$ 4,449,882	\$ 77,934,628
Lincoln	15	7	1	214	0	10	247	\$ 137,158,034	\$ 2,816,511	\$ 139,974,545
Lyon	25	8	2	218	0	14	267	\$ 110,785,521	\$ 8,680,336	\$ 119,465,857
Mineral	23	7	2	0	0	13	45	\$ 90,411,602	\$ 2,617,431	\$ 93,029,033
Nye	21	9	2	0	0	14	46	\$ 136,788,527	\$ 6,798,534	\$ 143,587,061
Pershing	21	7	1	218	0	9	256	\$ 92,225,808	\$ 5,230,100	\$ 97,455,908
Storey	21	8	0	218	0	12	259	\$ 93,488,883	\$ 9,954,277	\$ 103,443,160
Washoe	40	14	5	218	0	22	299	\$ 419,511,425	\$ 28,479,121	\$ 447,990,546
White Pine	14	5	3	0	0	9	31	\$ 64,849,558	\$ 1,358,193	\$ 66,207,751
<b>Total</b>	<b>372</b>	<b>137</b>	<b>38</b>	<b>2,390</b>	<b>0</b>	<b>211</b>	<b>3,148</b>	<b>\$ 4,765,999,104</b>	<b>\$ 221,388,096</b>	<b>\$ 4,987,387,196</b>

\* 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, 2023, this consisted of overseeing the financial activities of 17 counties, 19 incorporated cities, 47 unincorporated towns, 17 school districts, 158 special districts including 3 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 2022-2023

	COUNTY	SCHOOL	CITIES	TOWNS	DISTRICTS	TOTAL
Carson City	\$ 213,031,775	\$ 115,560,173	\$ -	\$ -	\$ 9,403,466	\$ 337,995,414
Churchill	74,048,215	55,349,217	48,525,924	-	1,236,695	179,160,051
Clark	10,344,736,360	6,195,386,038	3,302,509,352	2,139,532	3,046,422,903	22,891,194,185
Douglas	125,913,373	93,389,847	-	9,670,328	148,879,971	377,853,519
Elko	120,862,218	170,608,712	99,255,294	4,886,868	16,061,547	411,674,639
Esmeralda	10,289,824	3,760,829	-	1,378,080	-	15,428,733
Eureka	44,422,780	18,982,025	-	1,973,900	1,023,850	66,402,555
Humboldt	52,901,584	52,572,643	21,239,548	-	86,946,699	213,660,474
Lander	85,077,115	19,297,350	-	4,409,774	18,004,292	126,788,531
Lincoln	21,534,795	18,497,122	3,822,872	1,458,426	18,389,409	63,702,624
Lyon	118,397,644	149,404,018	60,356,114	-	30,920,256	359,078,032
Mineral	13,010,603	12,075,346	-	2,553,619	18,017,472	45,657,040
Nye	159,462,073	100,564,104	-	49,675,496	9,013,925	318,715,598
Pershing	20,638,062	13,328,761	2,641,533	90,990	15,067,725	51,767,071
Storey	47,377,664	17,520,048	-	-	18,474,005	83,371,717
Washoe	839,790,910	1,022,599,128	802,305,444	-	685,414,038	3,350,109,520
White Pine	33,728,185	26,641,314	8,967,140	305,161	38,284,410	107,926,210
Multicounty Districts					6,094,822	6,094,822
<b>TOTALS</b>	<b>\$ 12,325,223,180</b>	<b>\$ 8,085,536,675</b>	<b>\$ 4,349,623,221</b>	<b>\$ 78,542,174</b>	<b>\$ 4,167,655,485</b>	<b>\$ 29,006,580,735</b>

\* Source: Final budgets filed June 1, 2022

Amounts do not include transfers or ending fund balances.

## **ADDITIONAL INFORMATION**

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