

## 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.<br><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    |

Minimum statewide rate applies to all other counties not listed.

### SALES AND USE TAX RATES BY COUNTY

