



CTX DISTRIBUTION TOWN HALL



Nevada Department of Taxation

Agenda

- **Taxation Mission & Philosophy**
- **CORE.NV Overview**
- **Project MYNT Overview**
- **Consolidated Tax - CTX**
 - **CTX Components**
 - **Accounting, Distributions & Timing**
- **FY26 Schedule of Distributions**
 - **Year end expectations**
- **Reports & Availability**
 - **Remittance descriptions**
- **Department Resources**
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Taxation Mission & Philosophy



Nevada Department of Taxation

Department of Taxation

Mission & Philosophy



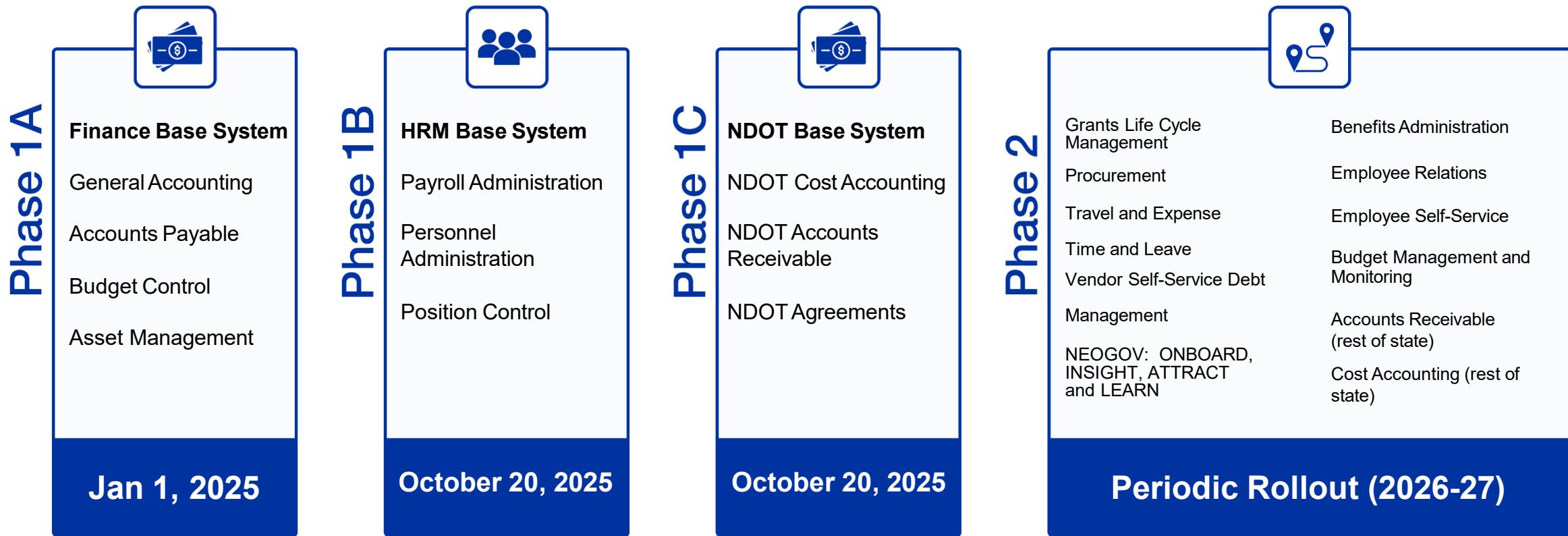
Provide fair, efficient, and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations, and policies.

Serve the taxpayers and state and local government entities and enable and recognize Department employees.

Dedicated to the highest standards of professionalism and ethical conduct; committed to consistent, impartial and courteous service and treatment of our taxpayers.

Providing resources, training and support to the employees of the Department, and fostering initiative, creativity and effective performance.

Roll Out Strategy



Project MYNT Mission Statement

The mission of Project MYNT is to modernize the Nevada tax system to serve the needs of the Taxpayers in a customer-centric and efficient environment while maintaining the best interest of all Nevadans.

Project MYNT will provide taxpayers with a more timely, informative, and responsive experience when interacting with Department.

Project MYNT will also provide Department staff with a dynamic platform for workflow, automation, reporting, and management capacities that support Department processes, including processing returns, collections, audit, revenue accounting, and distribution.



Consolidated Tax - CTX



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Consolidated Tax Distribution Introduction (CTX)

- CTX was formulated in 1997 as a way to combine the distribution of six different tax types into one monthly distribution (Chapter 360 of Nevada Revised Statutes)
- The 6 Revenue Components:
 - Cigarette Tax – Administered by Taxation
 - Liquor Tax – Administered by Taxation
 - Government Services Tax (GST) – Administered by DMV
 - Real Property Transfer Tax (RPTT) – Administered by the County Recorders
 - Basic City County Relief Tax (BCCRT) – Administered by Taxation
 - Supplemental City County Relief Tax (SCCRT) – Administered by Taxation

CTX Tax Summary

- The first-tier calculation is the gross revenue allocated to each of the 17 counties.
- The second-tier calculation allocates the revenue among the entities within a county.
- The base distribution is calculated prior to the excess distribution.
- The excess distribution may be distributed using the One Plus or 0.02 Plus formula.
- Additional Presentation by Nevada Legislature Fiscal Analysis Division.

February 18, 2025 Meeting Recording: [Nevada State Legislature](#)

Meeting Presentation: [Senate Committee on Revenue and Economic Development](#)



FY26 Schedule of Distributions



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◆ Accounting, Distribution & Timing

- Prior to MYNT Rollout 1
 - Accounting close and disbursements of tax for each filing period occurred nearly two months after the taxpayer's transactions occurred:
 - Example: Sales & Use Tax filing period ending (PED) 9/30/2024 was due 10/31/2024 and Taxation processed these returns and payments by 11/21/2024. Accounting closed and CTX payments processed within the Nevada Controller's Office old system to Counties and Local Governments. Payments issued 11/22/2024 and received within the week.
- MYNT Rollout 1
 - The General Ledger system in MYNT was configured to automatically close each month of revenue at the end of the month, regardless of the latest filing period payments still being received by the Department.
 - Distributions of CTX were able to be issued much faster within the first week of the following month from the filing period due date.

◆ Legacy System – Prior to MYNT Rollout 1

Example: September 2024 Filing Period – Distributed November 2024

**Taxpayer Sales
Transactions**

**Taxpayer Files &
Pays Filing
PED 9/30/2024**

**Taxation Process
Returns & Payment
Filing PED 9/30/2024**

**CTX Payments
Received by Local
Governments as CTX
Documents Published**

**09/01/2024 to
09/30/2024**

**Due
10/31/2024**

**Accounting Closed
11/21/2024**

**Payments Received
11/25/2024**

MYNT Rollout 1

Example: February 2025 Filing Period – Distributed April 2025

Taxpayer Sales Transactions

Taxpayer Files & Pays Filing PED

MYNT Automatically Closed the Month 03/31/2025

CTX Payments Entered into CORE.NV & Began CTX File Compilation

CTX Payments Received by Local Governments While CTX File Still in Process

02/01/2025 to 02/28/2025

Due 03/31/2025

Accounting Jobs Completed by 04/01/2025

04/02/2025

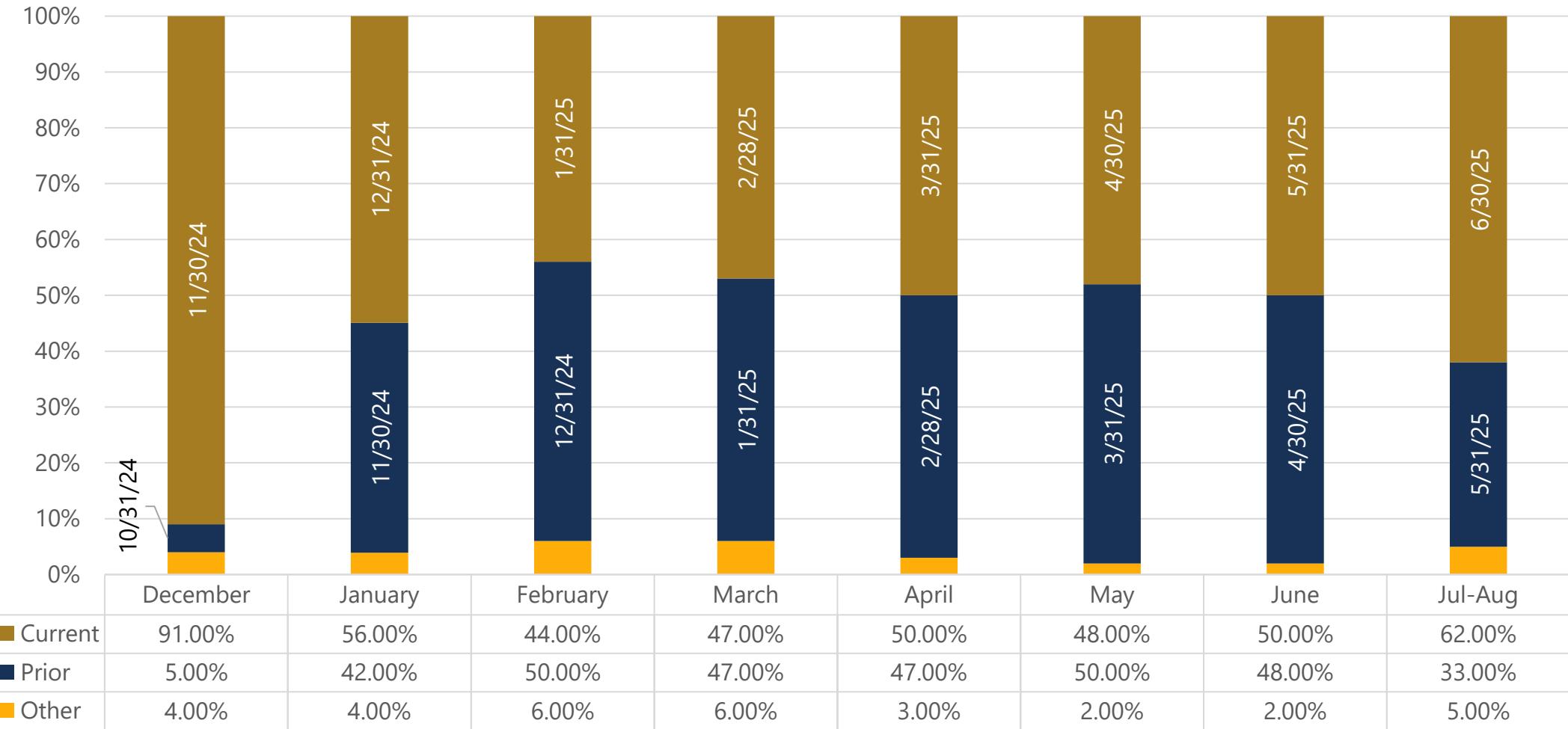
Payments Received 04/03/2025 & CTX Docs Published 04/10/2025



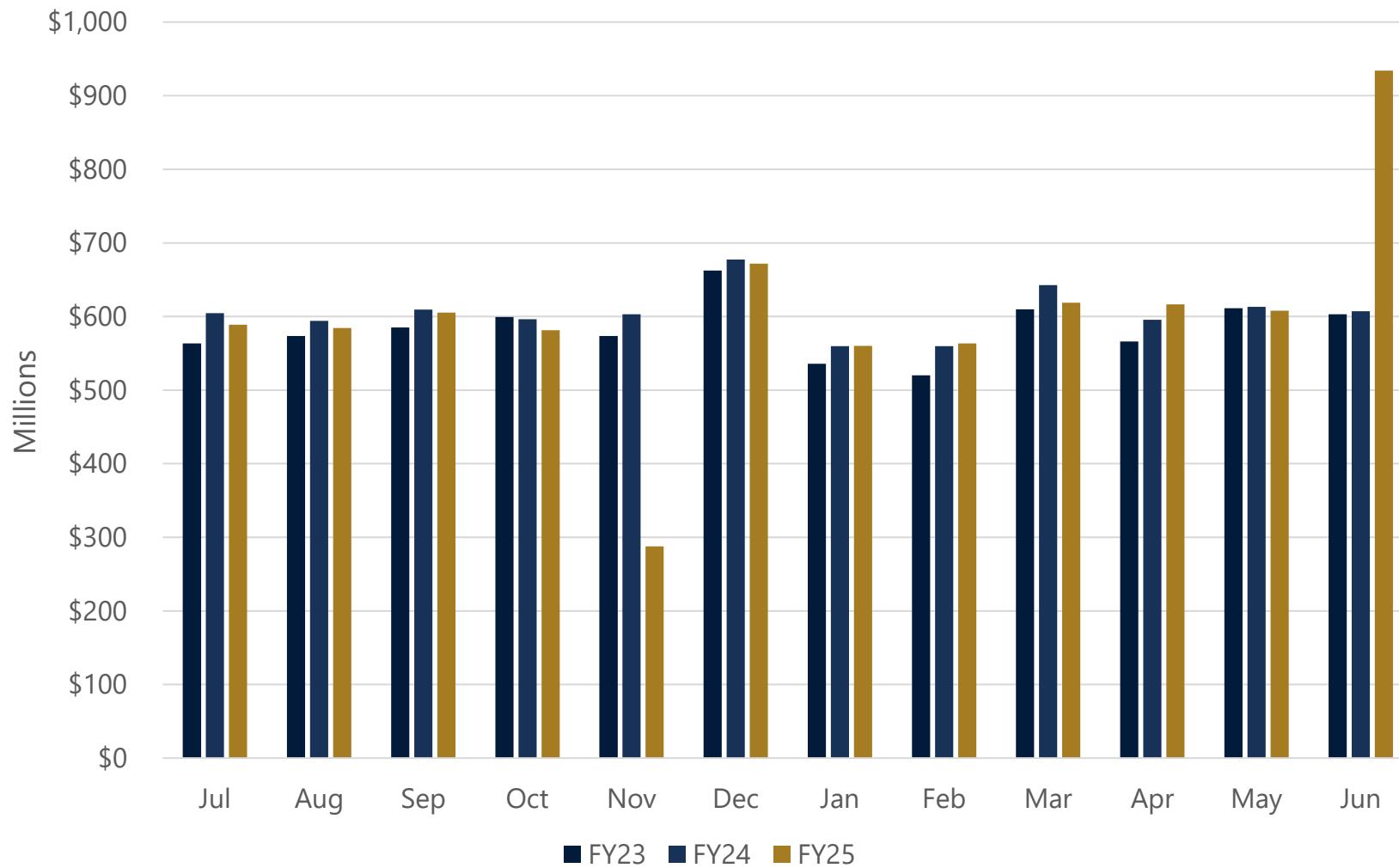
◆ Current Issues/Concerns

- Each month of distributed Sales & Use Tax revenue since the outset of Rollout 1 is representative of roughly half of the most recent month of filings and roughly half of the prior filing period. Each month of distributed revenue is a split filing period.
- Fiscal Year 2025 Accounting Close was delayed to ensure 12 months of filing period revenues were captured.
- Taxable Sales Statistics currently is a standalone document that is not reflective of any single revenue month due to the split filing period.
- CTX payments were able to be received before Taxation staff were able to compile the entirety of CTX document.

Sales & Use Tax Revenue by Filing Period



Total Sales & Use Tax





New MYNT Distribution & Timing

- Accounting will now close each Revenue Period 45 days after the end of a filing period
 - Distributions will be delayed two weeks when this transition occurs (October 2025)
- Improvements:
 - CTX payments will be more in line with the monthly Taxable Sales Statistics of the most recently due filing period due to the aligned timing
 - CTX Documents will be available within a week of accounting close
 - Taxable Sales Statistics aimed to be released with CTX Documents



MYNT New Distribution Schedule

Example: September 2025 Filing Period – Planned Distribution November 2025

Taxpayer Sales Transactions

Taxpayer Files & Pays Filing PED

MYNT Automatically Closes the Month 11/15/2025

CTX Payments Entered in CORE.NV & Begin CTX File Compilation

CTX Payments Received by Local Governments & CTX File Published

09/01/2025 to 09/30/2025

Due 11/03/2025

Accounting Jobs Completed by 11/17/2025

11/17/2025 to 11/20/2025

11/20/2025



CTX Remittances

- Remittance descriptions - Descriptions are the most recently due filing period (exception only for the final distribution of Fiscal year 2025).
- New distribution timing will not change the remittance description.
- Will remain the most recently due filing period.



Reports & Availability



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CTX Reports

- CTX file will be available on the website within a week after the accounting period close.
 - Receipts through 15th of each month will be closed on the 16th with payment vouchers keyed in on the following day.
 - CTX report is then prepared with at least one internal review day before the document can be shared with the public.
 - Add business day(s) for months when the 15th occurs on the weekend.

Taxable Sales Statistics - Changes

- Legacy System Reporting
 - Reported taxable sales based on when taxpayers made a payment (full or partial) instead of when the business activity occurred.
 - Example: A late Filing PED 3/31/2024 was paid during the accounting close of Filing PED 6/30/2024; these sales would have reported in the June 2024 Taxable Sales Statistics.
 - Offered in PDF only.
- MYNT System Reporting
 - Reports Taxable Sales as filed by taxpayers up to 45 days after the filing period end
 - Example: Taxable Sales Statistics Report for June 2025 includes only those taxable sales reported by taxpayers during 6/1/2025 through 6/30/2025.
 - Offered as PDF and Excel downloadable files and published around the 3rd week of each month (same timing as Gross Comparison & Statistical Web files).

Taxable Sales Statistics - Changes

- Legacy System Reporting
 - North American Industry Classification System (NAICS) available as far back as 2012 to 2022.
- MYNT System Reporting
 - Only 2022 NAICS issued by the Bureau of Labor Statistics are available in MYNT
- Reference – Memo Issued April 30th, 2025 Available:
 - <https://tax.nv.gov/news-publications/statistics/>

Taxable Sales Statistics Monthly Report

- MYNT Taxable Sales Statistics Availability
 - Goal – publish on Taxation's website at the same time as CTX Report.
- MYNT system developers continuing work to improve the report
 - Currently, fiscal year-to-date totals continue to change with each data pull based on late filings included in the totals.
 - Prior pulled months do not add up to equal the fiscal year-to-date totals for this reason.

Summary

- Beginning in October 2025 (for the August 2025 Filing Period) Taxation will begin closing each accounting period after 45 days from the end of the filing period.
- CTX payments to be entered in CORE.NV financial system the 3rd week of every month for the filing period ending roughly 45 days prior.
 - Remittance description – the most recently due filing period
- Report availability within a week of CTX payments receipt.



Department Resources



Nevada Department of Taxation

◆ Department Resources

- Team of experts to assist with questions Local Governments may have:
 - Kelly Langley, Supervisor Local Government Finance
775-684-2073 klangley@tax.state.nv.us
 - Erica Scott, Economist III, Administrative Services
702-486-3461 ericascott@tax.state.nv.us
 - Michael Hoffer, Management Analyst II
775-684-2218 mhoffer@tax.state.nv.us
 - Patricia Olmstead, Public Information Officer
775-687-9998 taxpio@tax.state.nv.us



Q&A



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◆ **Thank you for attending**

