



Issue 204, October 2025

NEVADA TAX NOTES

The Official Newsletter of the Department of Taxation



Important Notice: Beginning with the January 1, 2026 filing period, sales and use taxes will be due by the 20th day of the month following the end of each taxable period. Effective February 20, 2026.

UPCOMING OFFICE CLOSURES



Friday, October 31
Nevada Day

My Nevada Tax – Phase 2

The Department will launch Phase 2 of My Nevada Tax on Monday, December 8, 2025. The next phase will include Modified Business Tax, Commerce Tax, Insurance Premium Tax, Peer to Peer Car Sharing Fee, Short-Term Lessor Fee, Net Proceeds of Minerals Tax and Gold and Silver Excise Tax. If you already have an account at My Nevada Tax, you will be able to request access to your Phase 2 tax type. If you are new to My Nevada Tax, please create an account and request access to your business.

Additional information on page 6.

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The Department of Taxation is hiring! We are recruiting for multiple positions in our Northern and Southern Nevada offices. If you are interested in applying, check out the Department's [careers page](#).

**WE'RE
HIRING!**

Call Center: (866) 962-3707 Monday – Friday 7:30AM–5:00PM

Carson City
3850 Arrowhead Dr.
Carson City, Nevada 89706
 (775) 684-2000

Reno
9850 Double R Blvd.
Reno, Nevada 89521
 (775) 687-9999

Las Vegas
700 E. Warm Springs Road, 2nd Floor
Las Vegas, Nevada 89119
 (702) 486-2300

MANUFACTURERS REBATES

Under NRS 372.025, the “sales price” means the total amount for which tangible personal property is sold, without deduction for manufacturer reimbursements, unless the discount qualifies as a bona fide cash discount. Nevada Administrative Code and Department guidance support that third-party reimbursements, such as those from manufacturers, do not reduce the taxable selling price unless the seller absorbs the cost.

In Nevada, the taxability of manufacturer rebates depends primarily on who provides the rebate and who absorbs the cost. Dealers and customers should be aware that:

- If the dealer is reimbursed, sales tax is based on the full price.
- If the dealer is not reimbursed, the discounted price is taxable.
- If the rebate goes directly to the customer after purchase, it does not affect the sales tax.

Dealers should maintain proper documentation to substantiate the nature of rebates and ensure correct tax reporting.

PAWNBROKER AND CONSIGNMENT SALES

A pawnbroker having possession of tangible personal property for the purpose of sale is a retailer with respect to sales of the property and the tax applies to the gross receipts from such sales.

A consignee having possession of tangible personal property owned by another person, or the authority to sell such property or to cause the transfer of title to such property, is a retailer with respect to sales of the property and the tax applies to the gross receipts from such sales.

NRS 372.055 and NAC 372.160

HOW TO PRINT A SALES TAX PERMIT IN MY NEVADA TAX

Log in to MyNevadatax.nv.gov, go to view your locations and then click on print permit to review and print so you can display it at your location.

AB 404 LIQUOR LICENSING

Assembly Bill 404: Strengthening Oversight and Enforcement in Liquor Licensing

In the 2025 legislative session, Nevada lawmakers enacted Assembly Bill 404 (AB404), a measure that significantly strengthens the regulatory framework governing liquor licensing and enforcement under the Nevada Department of Taxation. The bill introduces collaborative powers for local governments and outlines specific conditions under which a license may be suspended or revoked. This legislation is aimed at bolstering accountability and ensuring compliance across the state's liquor industry.

Expanded Investigative Authority for the Department of Taxation

One of the key provisions of AB404 grants the Department of Taxation enhanced regulatory oversight and enables quicker response to suspected violations or irregularities.

Empowerment of Local Governments

AB404 also formally provides a collaborative approach for state and local enforcement efforts, allowing local governments to have a more direct say in disciplinary actions when licensees operate within their jurisdictions.

Expanded Grounds for License Suspension or Revocation

The bill clearly outlines multiple scenarios in which the Department of Taxation may suspend or revoke a liquor license, either temporarily or permanently. These include:

1. Misrepresentation of a material fact by the applicant during the licensing process.
2. Violation of any provision of the liquor licensing chapter by the licensee, or if the licensee causes or permits such a violation.
3. Engaging in conduct that would justify denial of a license application, indicating that post-licensure conduct is held to the same standards as pre-licensure.
4. Selling liquor to unlicensed wholesalers or retailers, thereby bypassing the state's regulated distribution channels.
5. Failure to pay excise taxes or associated penalties, or violation of Department regulations related to those taxes.

These criteria create a comprehensive set of enforceable standards, aiming to deter non-compliance and ensure fair and lawful operation within the liquor industry.

Assembly Bill 404 represents a significant step forward in ensuring integrity and accountability in Nevada's liquor licensing system. By empowering the Department of Taxation to act independently and clearly specifying revocable offenses, the legislation reinforces the state's commitment to a transparent and well-regulated alcoholic beverage market. Licensees are encouraged to stay fully informed of their obligations to avoid penalties and maintain good standing with both state and local authorities

AB 375 ALCOHOL DELIVERY

Nevada Enacts AB375: Alcohol Delivery by Restaurants Now Possible with Local Approval

Governor Lombardo has signed Assembly Bill 375 (AB375) into law, authorizing Nevada restaurants licensed to sell alcoholic beverages on their premises to deliver alcoholic beverages to consumers — but only in areas where local governments choose to allow it.

The new law reflects Nevada's continued efforts to support small businesses, modernize alcohol regulations, and provide local governments with the flexibility to decide what is best for their communities.

Under AB375, licensed restaurants will be allowed to deliver beer, wine, and other alcoholic beverages as part of food orders. However, delivery is only permitted in jurisdictions where the local governing body has approved such activity.

To support state services and ensure responsible regulation, the Nevada Department of Taxation will draft and adopt regulations to establish a surcharge on each alcohol delivery order and to provide additional guidance governing these deliveries. This surcharge will help fund the administrative oversight of the program and support public safety efforts related to alcohol consumption and access.

The Department began the regulatory process on October 7, 2025.

Key Provisions of AB375:

- Restaurant alcohol delivery permitted only where local governments have opted in.
- Deliveries must comply with all existing alcohol licensing and ID verification requirements.
- The Department of Taxation will implement a statewide surcharge per delivery, with details forthcoming through regulation.

Subject to local approvals and the finalization of surcharge regulations, the Department anticipates that businesses may be authorized to offer alcohol delivery by restaurants beginning in early 2026.

NEVADA NATIONAL GUARD TAX HOLIDAY

The Nevada National Guard Sales Tax Holiday is coming October 31, 2025 through November 2, 2025. Effective July 1, 2023, Senate Bill 50 revised the way certain members of the Nevada National Guard or a qualifying relative of such members claim the Nevada sales tax exemption. Instead of seeking the exemption by presenting a letter to the retailer, the qualifying member will seek a refund of the sales tax directly from the Department.

Retailers must charge sales tax and should not request a copy of the Nevada National Guard exemption letter. Nevada National Guard members must contact their Administrative Personnel to apply for an exemption letter before the statutorily imposed deadline each year.

For more information, please visit our website FAQs: <https://tax.nv.gov/news-publications/>

VEHICLE SALES IN NEVADA

Vehicle sales in Nevada consist of new and use vehicle sales, with new vehicle sales originating from New Vehicle Dealerships from different name brands. However, used vehicle sales can happen at a New Car Dealer Dealership in their used car section, or at a Used Vehicle Dealership, or they can be in the form of occasional sales between individuals where the seller does not make more than 2 such sales in a 12-month period.

Retail vehicle sales typically involve basic paperwork which consists of a sales contract, a bill of sale, title document, odometer statement, a dealer report of sales, evidence of insurance documents, smog report and possibly a damage disclosure statement. Occasional sale transactions can involve just a title and/or a bill of sale in many cases.

Retail sales are always going to be taxable transactions, but if the purchaser is taking the vehicle and registering it out of state (in their home state) the dealer may provide a driveaway permit which will enable the dealer to not tax the transaction, but the purchaser typically has 15 days to remove the vehicle from Nevada. The purchaser must provide satisfactory proof they are not a resident of Nevada, and the vehicle will not have any substantial use in Nevada after purchase.

The purchaser can provide a "trade-in" vehicle when they buy a vehicle which will reduce the sales amount which the sales tax will be assessed on. The vehicle must be one owned by the purchaser whether it is paid off or not, and it can't be a leased vehicle, because the purchaser does not own the leased vehicle, and tax is paid on the lease itself and not on the purchase of the vehicle.

Repossessions will occasionally occur when the purchaser has not made payments on the purchase of the vehicle and the lending institution involved will take action to repossess the vehicle in question. The statute that governs repossessions and bad debt is found in NRS 372.368, and retailers must follow all aspects to properly claim bad debt as part of repossession, in particular a vehicle, or the bad debt will be denied. There are terms and concepts such as Actual Cash Value, Repossession fees or charges, Payments made including interest paid, Down Payments, Resale Value (need to demonstrate condition of vehicle), etc., that dealers need to be aware of when calculating the amount of bad debt allowed.

NRS 372.025, NRS 372.035, NRS 372.050, NRS 372.065, NRS 372.102, NRS 372.320, NRS 372.368, NAC 372.708, NAC 372.712, NRS 482.3955

TIPS TO TAXPAYERS

The Nevada Department of Taxation is pleased to announce the launch of Phase 2 of its modernized e-Services platform, My Nevada Tax, taking place on Monday, December 8, 2025. This next phase expands the platform's capabilities to include the following tax types: **Modified Business Tax, Commerce Tax, Insurance Premium Tax, Peer to Peer Car Sharing Fee, Short Term Lessor Fee, Net Proceeds of Minerals Tax and Gold and Silver Excise Tax.**

My Nevada Tax offers taxpayers a convenient, secure and user-friendly online portal to manage their tax obligations, file returns, make payments and access important account information across a broad range of tax types.

Enhanced Features and Functionalities:

In addition to expanding tax types, My Nevada Tax continues to offer robust features that simplify tax compliance for Nevada taxpayers:

- File Returns and Make Payments
- Update Account Information
- View and Manage Permits and Licenses
- Business Registration & Secure Access
- Manage Multiple Business Locations
- Schedule Appointments with the Department
- Manage Corporate Officers
- Close a Tax Account



The Launch of Phase 2 marks a significant milestone in the Department's effort to modernize its services, offering greater efficiency and transparency for businesses and individuals statewide.

Looking Ahead:

Full integration is expected when Phase 3 launches in December of 2026.

For more information or to get started with My Nevada Tax, visit the Department of Taxation's website at tax.nv.gov.

My Nevada Tax videos can be found here: <https://tax.nv.gov/education/how-to-videos-for-nevada-tax/>.

Tips to Taxpayers Column: The Nevada Department of Taxation's newsletter was called Tips to Taxpayers from its 1968 inception until 1990. The Department is paying homage to the newsletter's first decades of taxpayer assistance by including a Tips to Taxpayers column with tax account tips and hints in each edition of Nevada Tax Notes.

If you have any questions with any matters addressed in this newsletter, please call our call center at (866) 962-3707.

The information expressed in this Newsletter constitutes general guidance regarding the interpretation of the statutes and regulations under the jurisdiction of the Department of Taxation. No reliance should be placed on any information herein for fact-specific purposes not described herein. Any subsequent statutory or administrative rule change or judicial interpretation of the statutes or rules upon which these articles are based may result in contrary interpretations or guidance. The articles in this Newsletter are not binding on any administrative body or court of law, but rather serve as the Department's summaries of applicable statutes, regulations and other rules within its jurisdiction. Nothing contained in this Newsletter should be construed as legal advice.