



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
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SHELLIE HUGHES
Executive Director

Exhibition Facility Fee Notification

Pursuant to NRS 360.787, taxpayers who elect to remit the Exhibition Facility Fee on an annual basis in the amount of \$5,000.00 must ensure payment is received on or before July 1 of the preceding fiscal year.

If payment is received on or after July 2 of the preceding fiscal year, the taxpayer will be required to report and remit the Exhibition Facility Fee on an actual basis, quarterly.

[Annual Return link](#)

Effective December 7, 2026, Exhibition Facility Fee returns must be filed electronically through the My Nevada Tax ([My Nevada Tax - Home](#)) portal. If you have not already established access to a My Nevada Tax account, please do so at your earliest convenience.

If you have any questions regarding Exhibition Facility Fee, please email Shelli Long, Tax Examiner II at slong@tax.state.nv.us. If you need assistance with accessing/creating a log on, please contact the call center at 866-962-3707 Monday – Friday 7:30 am – 5:00 pm.

NRS 360.787 Payment of licensing fees by operator of facility where exhibition is held; regulations.

1. A person or governmental entity that operates a facility at which one or more exhibitions are held is responsible for the payment of a licensing fee pursuant to this section on behalf of the persons who do not have a state business license but who take part in the exhibition for a purpose related to the conduct of a business.
2. The operator of the facility shall pay the licensing fee required by subsection 1 either:
 - (a) On an annual basis by remitting to the Department the sum of \$5,000 on or before July 1 for all the exhibitions held at that facility during the fiscal year beginning on that day; or
 - (b) On a quarterly basis by remitting to the Department an amount equal to the product of the total number of businesses taking part in each exhibition at the facility during a calendar quarter who do not have a state business license multiplied by the number of days on which the exhibition is held at the facility during the calendar quarter, multiplied in turn by \$1.25 for each exhibition held at the facility during the calendar quarter.
3. If the operator of a facility at which an exhibition is held has not paid the licensing fee as provided in paragraph (a) of subsection 2, the operator of the facility shall, on or before the last day of each calendar quarter in which an exhibition is held at that facility, remit to the Department the licensing fee in the amount required by paragraph (b) of subsection 2 for all the exhibitions held at that facility during that calendar quarter.
4. The licensing fees due pursuant to this section must be calculated, reported and paid separately from any other fees due from the operator of the facility pursuant to this chapter.
5. The Nevada Tax Commission shall adopt such regulations as it deems necessary to carry out the provisions of this section. (Added to NRS by [2005, 22nd Special Session, 125](#))