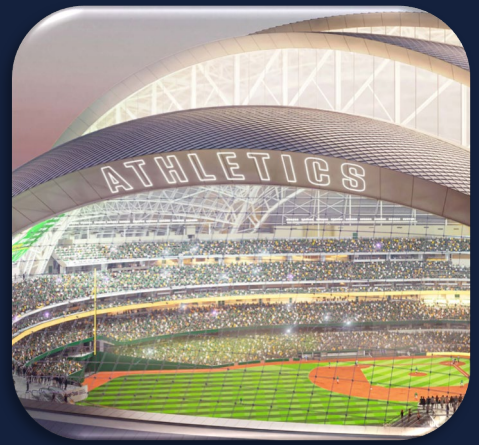
NEVADA DEPARTMENT OF TAXATION

SEID Virtual Town Hall

Sports & Entertainment Improvement District

October 28, 2026



Agenda



01

Taxation Introductions



02

Department of Taxation Mission



03

SEID Reporting to Taxation



04

Q&A

Your Taxation Team

PO

Patricia Olmstead

Public Information Officer

PS

Patric Starr

Enterprise Project Management Office (EPMO)

KK

Keri Kosach

Enterprise Change Management Office (ECMO)

JL

Jennifer Lewis

Tax Manager, Excise

JS

Janeen Silva

Tax Program Supervisor, Excise

TH

Trinity Harvey

Tax Examiner II, Excise

JM

Jane Maurer

EPMO Functional Lead

SF

Scott Freidus

Project Manager, Technology

KW

Katie Williford

Project Manager, Business

TV

Tim Villareal

Program Manager

Department of Taxation Mission & Philosophy



Administer

Fair, efficient and effective administration of Nevada's tax programs, in line with applicable statutes, regulations and policies.



Serve

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



Act with Integrity

The highest standards of professionalism and ethics — consistent, impartial and courteous service to every taxpayer.



Support Our People

Resources, training and support that foster employee initiative, creativity and effective performance.

Senate Bill 1

SB 1

Nevada Legislature

Passed during the

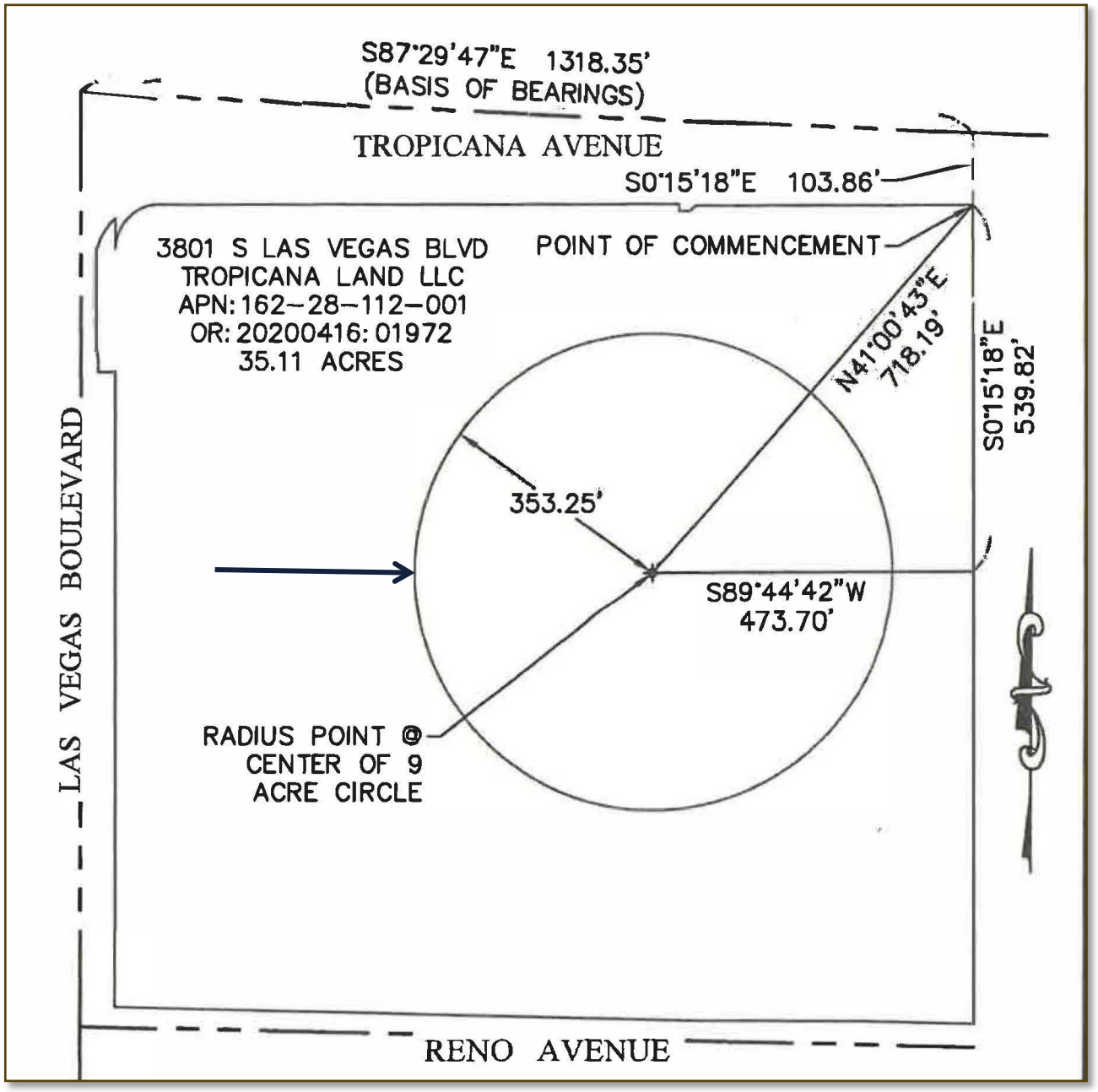
35th Special Session

June 2023

SEID Boundary

Established by the

SEID Ordinance



SEID Onboarding Responsibilities



The Stadium Authority

Must inform the Department of any entity that becomes or ceases to be a participant within the SEID boundaries.

Each participant provides the Authority with:

- Business name
- Business FEIN
- NV Dept. of Taxation Account ID
- Business address
- Contact name
- Contact email
- Contract start and end dates

SEID Onboarding with Taxation

Stadium Authority

1 Notifies the Department when participant activity will occur within the SEID boundaries

2 Provides the Department with each participant's required information

Department of Taxation

3 Verifies the participant is properly registered

REGISTERED Adds an SEID indicator to the existing profile, sets up the SEID user and issues a letter of instruction*

NOT REGISTERED Sends instructions to register the business and create a web logon

**Plus a Tax Exemption for SEID Contractors, if applicable*

Participant

4 Goes to the My Nevada Tax website

NO ACTIVE LOGON? Creates a web logon through the sign-up link

5 Files and pays returns associated with the SEID

Notice to all: An unfiled return triggers a Warning of Non-Compliance. If returns remain unfiled, a Notice of Non-Compliance is sent to the Stadium Authority.

How to File Your SEID Returns

Presented by Jennifer Lewis

SUT USE MBT COM

Sales and Use Tax · Use Tax · Modified Business Tax · Commerce Tax

SEID Contractor Onboarding

1

Apply & Approve

Contractor applies and is approved as an SEID contractor **with the Project Manager.**

2

Request Participation

The Project Managers request approval from the **Stadium Authority** for the contractor to become a participant of the SEID.

3

Notify Taxation

Stadium Authority notifies the **Department of Taxation** of the participant's approval and provides necessary information.

4

Verify & Set Up

The Department of Taxation verifies all taxation registration requirements are met and **sets up reporting** requirements within the Taxation system.

5

Report & Exempt

Contractor reports for all SEID taxes via the My Nevada Tax portal and utilizes the **Tax Exemption Letter for SEID Contractors** for all purchases within the SEID boundaries.

Tax Exemption for SEID Contractors

Getting and using your letter

1

Stadium Authority notice

The Authority notifies Taxation of your approval as a participant.

2

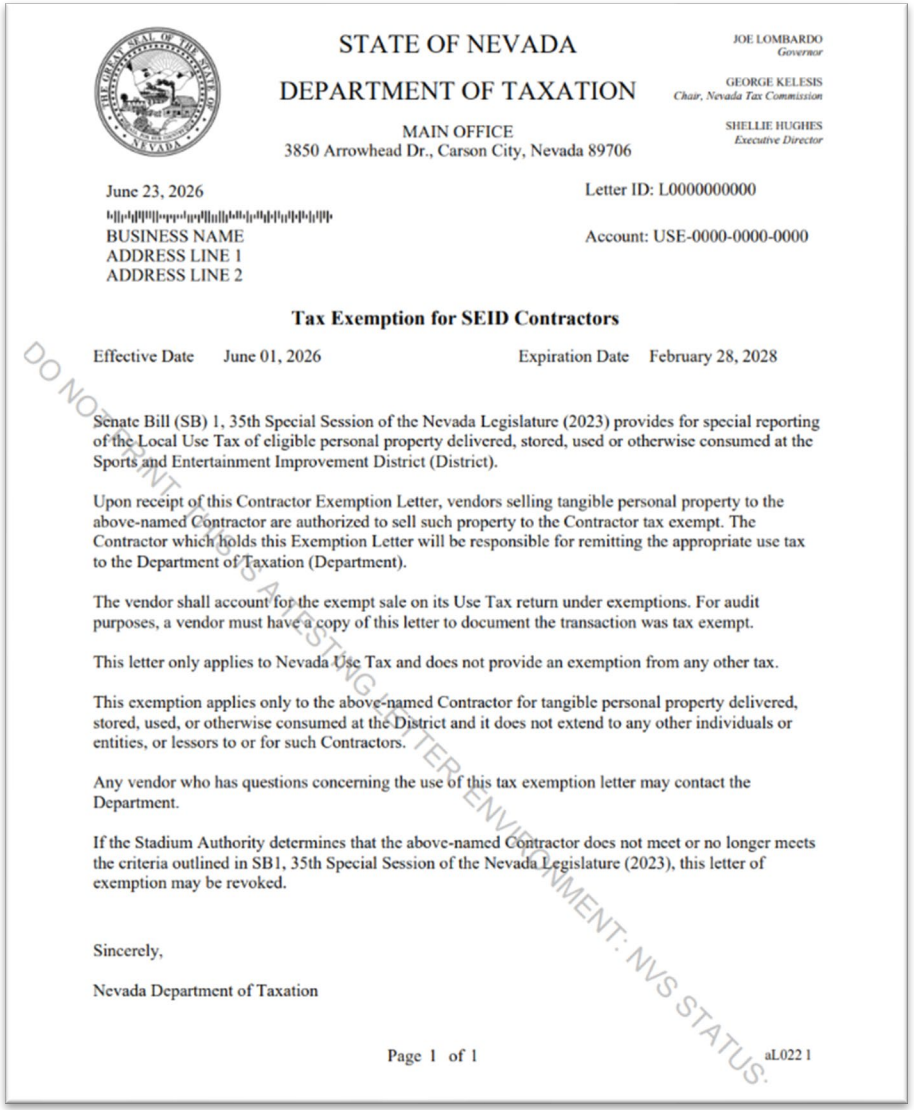
Register on My Nevada Tax

Be registered with an active web logon at mynvtax.nv.gov.

3

Present your letter to your vendors

Use it for purchases consumed within the SEID boundaries.



STATE OF NEVADA
DEPARTMENT OF TAXATION
MAIN OFFICE
3850 Arrowhead Dr., Carson City, Nevada 89706

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

June 23, 2026
Letter ID: L0000000000
BUSINESS NAME
ADDRESS LINE 1
ADDRESS LINE 2
Account: USE-0000-0000-0000

Tax Exemption for SEID Contractors

Effective Date June 01, 2026 Expiration Date February 28, 2028

Senate Bill (SB) 1, 35th Special Session of the Nevada Legislature (2023) provides for special reporting of the Local Use Tax of eligible personal property delivered, stored, used or otherwise consumed at the Sports and Entertainment Improvement District (District).

Upon receipt of this Contractor Exemption Letter, vendors selling tangible personal property to the above-named Contractor are authorized to sell such property to the Contractor tax exempt. The Contractor which holds this Exemption Letter will be responsible for remitting the appropriate use tax to the Department of Taxation (Department).

The vendor shall account for the exempt sale on its Use Tax return under exemptions. For audit purposes, a vendor must have a copy of this letter to document the transaction was tax exempt.

This letter only applies to Nevada Use Tax and does not provide an exemption from any other tax.

This exemption applies only to the above-named Contractor for tangible personal property delivered, stored, used, or otherwise consumed at the District and it does not extend to any other individuals or entities, or lessors to or for such Contractors.

Any vendor who has questions concerning the use of this tax exemption letter may contact the Department.

If the Stadium Authority determines that the above-named Contractor does not meet or no longer meets the criteria outlined in SB1, 35th Special Session of the Nevada Legislature (2023), this letter of exemption may be revoked.

Sincerely,

Nevada Department of Taxation

Page 1 of 1 aL022 1

DO NOT PRINT THIS A TESTING LETTER ENVIRONMENT: NVS STATUS:

Contractor Onboarding

Normally

Contractors generally pay sales tax at the time of purchase.

For the SEID

To meet SEID reporting requirements, the Department issues a Tax Exemption for SEID Contractors to every authorized contractor — so retailers don’t charge sales tax at purchase.

Non-transferable

The letter is good only for the contractor named on it. It does NOT pass through to anyone else.

You report it

The contractor reports all purchases made for consumption within the SEID boundaries directly to the Department.

What “Exempt” Really Means

When a contractor uses the SEID Tax Exemption Letter

AT THE POINT OF SALE

No sales tax collected

The letter relieves the seller of charging sales tax on qualifying purchases made for consumption within the SEID boundaries.

Burden shifts

THE PURCHASER’S RESPONSIBILITY

Use Tax

Because sales tax was never collected, the participant self-reports and remits Use Tax on those purchases directly within the SEID special district. The obligation isn’t eliminated — only reassigned.

Key takeaway: The exemption **doesn’t remove the tax** — it moves who reports it, from the seller to the SEID participant.

Which Tax Types Apply to the SEID?

Available now in My Nevada Tax

SUT	Sales and Use Tax
USE	Use Tax
MBT	Modified Business Tax
COM	Commerce Tax
IPT	Insurance Premium Tax
IPR	Insurance Premium Tax Reconciliation
IPC	Independently Procured Coverage

Coming to My Nevada Tax December 2026

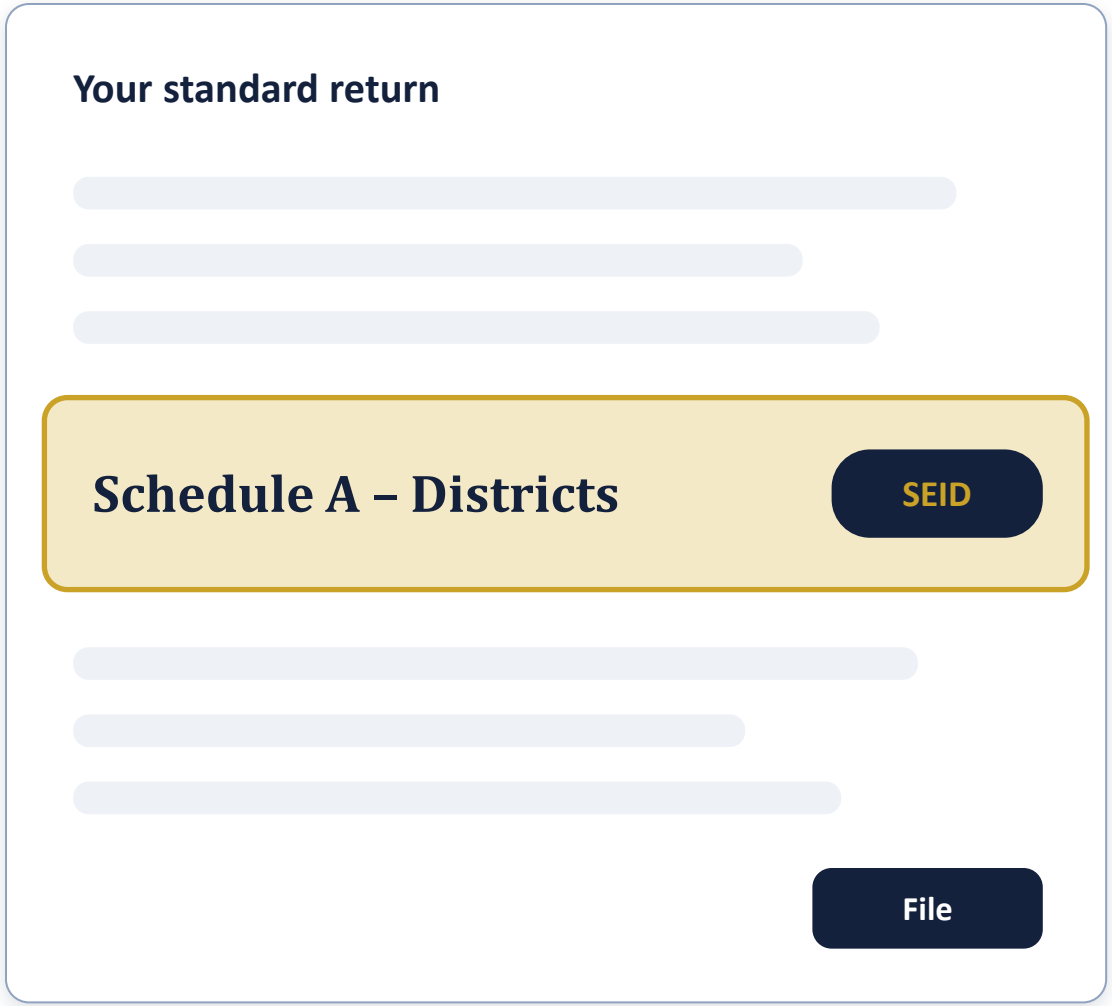
EFF	Exhibition Facility Fee
TCT	Transportation Connection Tax

Also applicable to the SEID

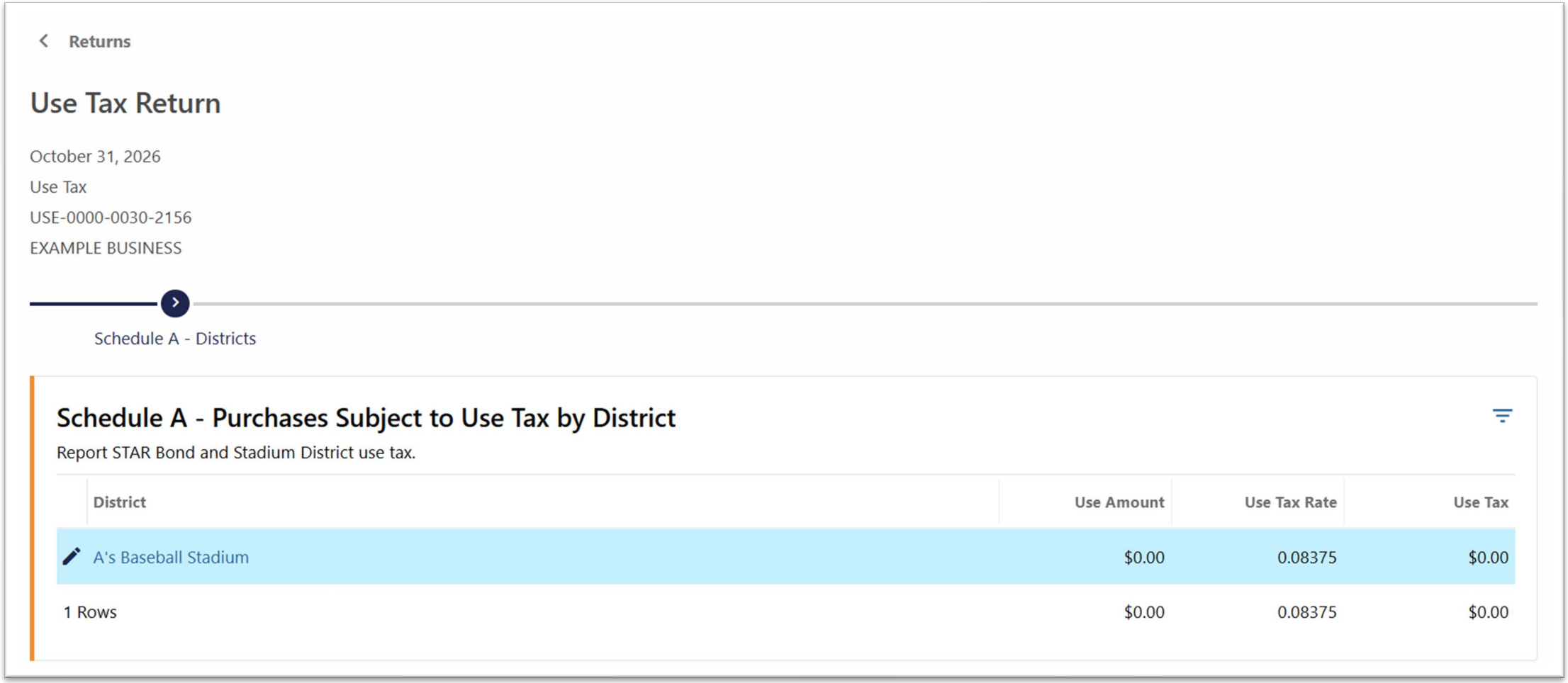
LIQ	Liquor Tax
LET	Live Entertainment Tax

SEID Electronic Tax Filing

SEID figures are filed online within your standard return under Schedule A – Districts.



USE Tax


Returns
Use Tax Return
October 31, 2026
Use Tax
USE-0000-0030-2156
EXAMPLE BUSINESS
Schedule A - Districts
Schedule A - Purchases Subject to Use Tax by District
Report STAR Bond and Stadium District use tax.
District
Use Amount
Use Tax Rate
Use Tax
A's Baseball Stadium
$0.00
0.08375
$0.00
1 Rows
$0.00
0.08375
$0.00

EFF and TCT Tax Filing

EFF

Exhibition Facility Fee

TCT

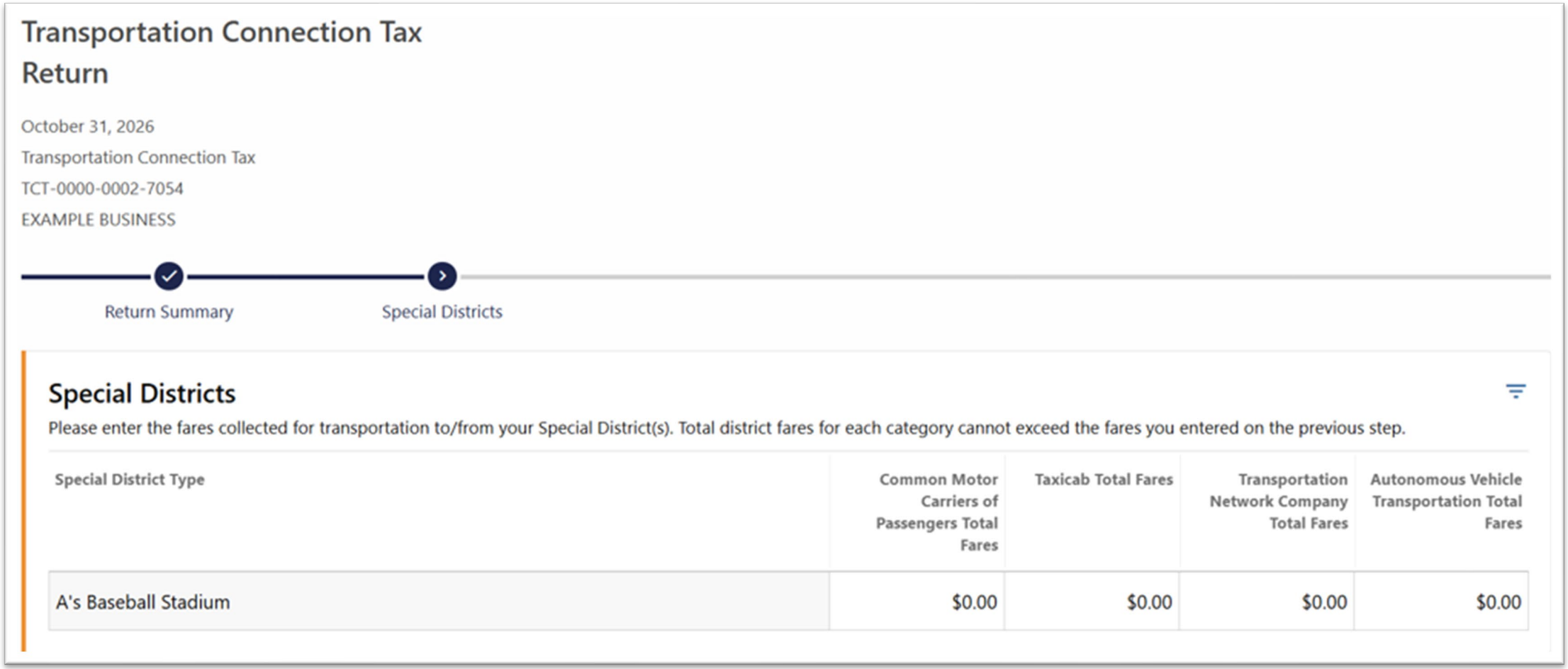
Transportation Connection Tax

December 2026

EFF and TCT accounts convert into My Nevada Tax.

SEID figures are then reported under Schedule A – Districts for each individual tax account.

Transportation Connection Tax



Transportation Connection Tax
Return

October 31, 2026
Transportation Connection Tax
TCT-0000-0002-7054
EXAMPLE BUSINESS

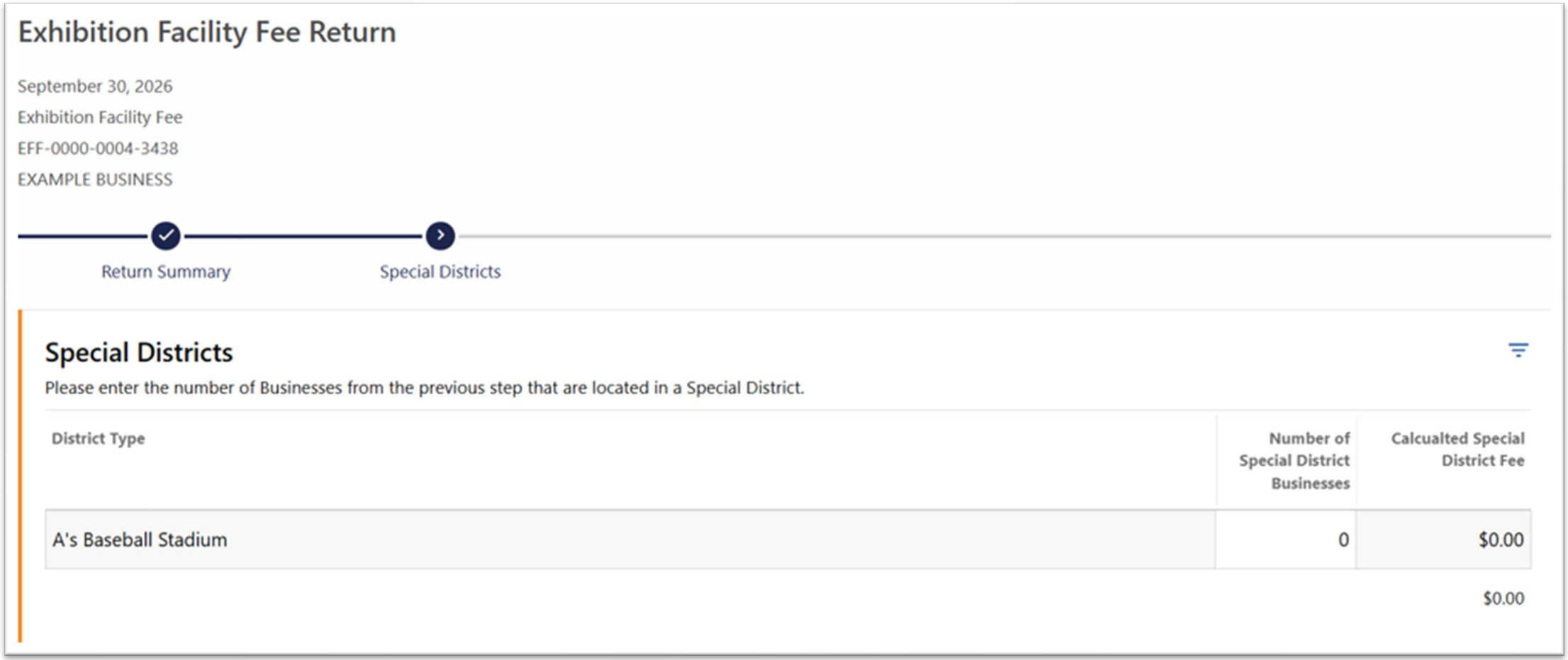
Return Summary — Special Districts

Special Districts

Please enter the fares collected for transportation to/from your Special District(s). Total district fares for each category cannot exceed the fares you entered on the previous step.

Special District Type	Common Motor Carriers of Passengers Total Fares	Taxicab Total Fares	Transportation Network Company Total Fares	Autonomous Vehicle Transportation Total Fares
A's Baseball Stadium	$0.00	$0.00	$0.00	$0.00

Exhibition Facility Fee Return



Exhibition Facility Fee Return

September 30, 2026
Exhibition Facility Fee
EFF-0000-0004-3438
EXAMPLE BUSINESS

Return Summary — Special Districts

Special Districts

Please enter the number of Businesses from the previous step that are located in a Special District.

District Type	Number of Special District Businesses	Calcualted Special District Fee
A's Baseball Stadium	0	$0.00
		$0.00

Notification of Non-Compliance

The Department sends notifications to participants through their My Nevada Tax accounts.



STEP 1

Warning of Non-Compliance

Sent to: the participant

The Department has reason to believe the participant's SEID filings may be out of compliance.





STEP 2

Notice of Non-Compliance

Sent to: the participant AND the Stadium Authority

Department records show the participant is out of compliance with the statutory filing requirements of an SEID participant.

Record Retention

4 **years minimum**

if you have filed returns

8 **years minimum**

if you have not filed returns

Your records must support the amounts you report and clearly separate activity inside the SEID boundaries from activity outside them.

Suggestions for success



Create separate General Ledger account(s) for SEID purchases (expenses) and/or sales (revenue).



Keep all business activity transparent in case your business is selected for audit.

File and Amend Electronically

REQUIRED E-FILING

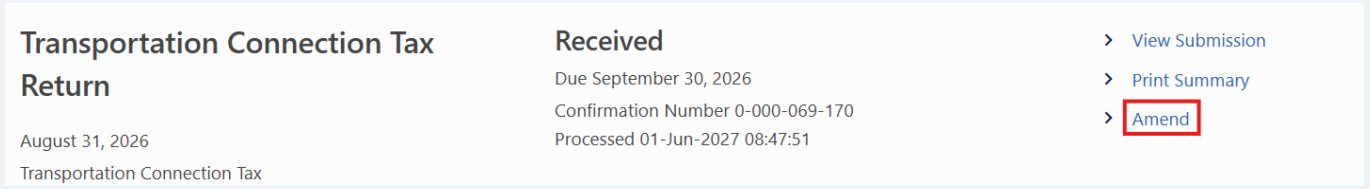
Do Not Mail

mynvtax.nv.gov

AMENDMENTS

Missed something?

If you completed SEID activity that belongs on a Department of Taxation return but didn't report it on Schedule A – Districts, **submit an amendment** through My Nevada Tax.



My Nevada Tax (E-Services) Demo

mynvtax.nv.gov



Key Takeaways: Tax Filings

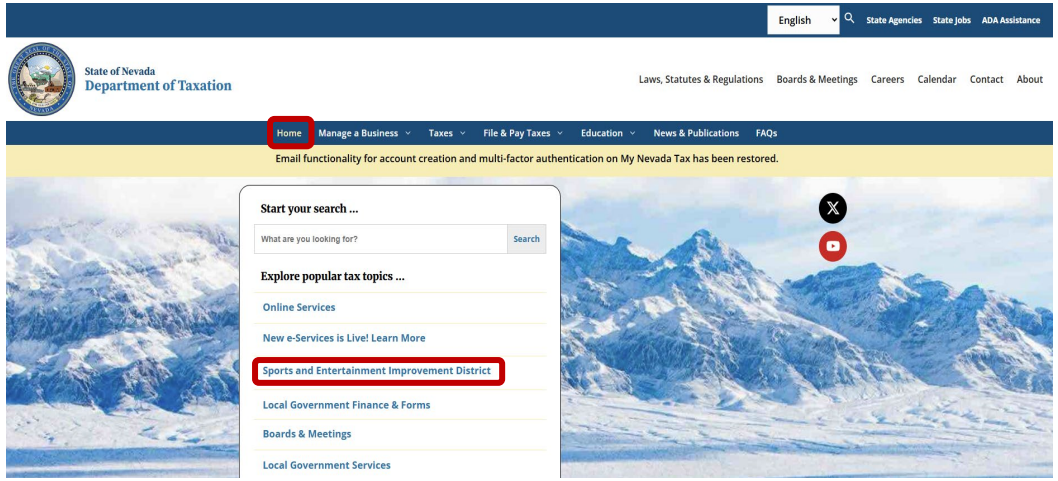
1	**Authorization comes first**	Every participant must be authorized by the Stadium Authority before registering with the Department.
2	**Report it all on Schedule A**	All SEID-related sales, purchases, wages and excise tax liabilities go on Schedule A – Districts.
3	**File and pay electronically**	All applicable SEID returns are filed and paid in My Nevada Tax (mynvtax.nv.gov).
4	**Use only your own letter**	Contractors use their own non-transferable Tax Exemption Letter for purchases consumed in SEID construction contracts.
5	**Keep transparent records**	Retain SEID records at least 4 years if reported, or 8 years if not reported.

SEID Information at tax.nv.gov

tax.nv.gov/home

Department of Taxation home

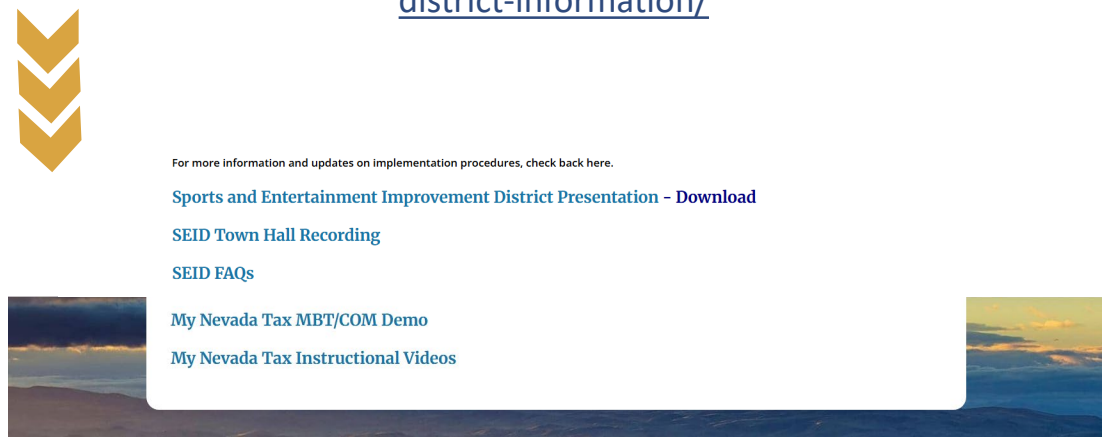
https://tax.nv.gov/home



tax.nv.gov/sports-and-entertainment-improvement-district-information/

SEID information page

https://tax.nv.gov/sports-and-entertainment-improvement-district-information/



Questions?

NVSEID@tax.state.nv.us



Contact Us

Please do not call the Call Center. Dedicated representatives are ready to answer all your SEID questions.

Email

NVSEID@tax.state.nv.us

Website resources

tax.nv.gov/sports-and-entertainment-improvement-district-information/

Public Information Officer

Patricia Olmstead

taxpio@tax.state.nv.us

(775) 687-9998

Summary



Make sure that you are registered as an SEID participant.



File electronically

SEID taxes must be filed electronically in My Nevada Tax at **mynvtax.nv.gov**.



You have a dedicated team

Please reach out:
NVSEID@tax.state.nv.us

NEVADA DEPARTMENT OF TAXATION

Thank you for attending!

NVSEID@tax.state.nv.us

