

ANNUAL REPORT

Fiscal Year 2020
(July 1, 2019 - June 30, 2020)



State of Nevada Department of Taxation

Steve Sisolak
Governor
State of Nevada

January
2021

Melanie Young
Executive Director
Department of Taxation



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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January 15, 2021

The Honorable Steve Sisolak
Governor of Nevada
Executive Chambers
Carson City, NV 89701

Dear Governor Sisolak:

Pursuant to NRS 360.100, the Department of Taxation submits herewith the Annual Report for Fiscal Year 2020 which ended June 30, 2020. Gross revenues and distributions during the period were as follows:

Revenues	2018-19	2019-20	Increase/ (Decrease)	Percentage Change
Sales and Use Tax	\$ 1,241,341,110	\$ 1,222,822,497	\$ (18,518,614)	-1.49%
Local School Support Tax	1,591,604,748	1,569,358,365	(22,246,383)	-1.40%
City/County Relief Tax	1,367,456,176	1,350,977,598	(16,478,578)	-1.21%
Local Options Tax	783,093,531	790,047,139	6,953,608	0.89%
Intoxicating Beverage Tax	49,891,481	47,075,867	(2,815,614)	-5.64%
Cigarette Tax	174,462,289	166,680,848	(7,781,441)	-4.46%
Other Tobacco Products	18,099,022	23,200,047	5,101,024	28.18%
Estate Tax	30,859	27,412	(3,447)	-11.17%
Lodging Tax	208,476,951	157,098,901	(51,378,050)	-24.64%
Net Proceeds of Minerals Tax	123,582,585	122,449,659	(1,132,926)	-0.92%
Centrally Assessed Property Tax	114,396,812	117,841,659	3,444,847	3.01%
Insurance Premium Tax	409,840,471	435,761,894	25,921,424	6.32%
Tire Tax	2,123,281	2,057,855	(65,426)	-3.08%
Short Term Car Lease Fee	68,294,661	54,011,663	(14,282,999)	-20.91%
Bank Excise Tax	2,802,489	2,608,720	(193,770)	-6.91%
Exhibition Facility Fee	40,534	180,872	140,337	346.22%
Live Entertainment Tax	25,792,344	19,460,268	(6,332,076)	-24.55%
Modified Business Tax	640,515,866	642,741,984	2,226,117	0.35%
Real Property Transfer Tax	144,229,417	143,108,273	(1,121,144)	-0.78%
Transportation Connection Tax	30,216,771	24,868,720	(5,348,051)	-17.70%
Commerce Tax	226,770,333	204,983,790	(21,786,544)	-9.61%
Medical Marijuana Tax	204,642	27,081	(177,561)	-86.77%
Wholesale Marijuana Tax	44,000,057	44,770,674	770,618	1.75%
Retail Marijuana Tax	55,184,916	60,410,272	5,225,356	9.47%
Marijuana Fees	9,857,044	5,212,557	(4,644,486)	-47.12%
\$ 7,332,308,390	\$ 7,207,784,613	\$ (124,523,777)	-1.70%	

Distributions	2018-19		2019-20		Increase/ (Decrease)	Percentage Change
State General Fund	\$	3,056,370,036	\$	3,014,099,566	\$ (42,270,470)	-1.38%
State Distributive School Fund		224,589,439		329,929,497	105,340,058	46.90%
Local Governments		3,767,059,889		3,680,717,462	(86,342,427)	-2.29%
Other Distributions		273,583,467		172,168,313	(101,415,154)	-37.07%
State Debt Service Fund		10,705,560		10,869,776	164,216	1.53%
	\$	7,332,308,390	\$	7,207,784,613	\$ (124,523,777)	-1.70%

Sincerely,

Melanie Young
Executive Director

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Department of Taxation
Tax Commission
James DeVold, Chair
Melanie Young, Executive Director

Mission

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.

Philosophy

Dedicated to the highest standards of professionalism and ethical conduct. Committed to consistent, impartial and courteous service and treatment. Providing resources, training and support to the men and women of the Department. Fostering initiative, creativity and effective performance.

Goals

1. Ensure consistent and uniform application of tax statutes while increasing accessibility and visibility for taxpayers on tax laws, policy and procedures.
2. Provide and promote effective and efficient taxpayer experiences by opening channels of communication, providing educational resources and developing solutions.
3. Support Department executives, state, local and national decision makers by providing timely, relevant, accurate data and analysis.
4. Attract, develop and retain an engaged and empowered workforce while reducing employee turnover by 20 percent and increasing employee longevity by 6 months.
5. Implement a suite of enterprise team productivity tools to enable a modern digital workplace.
6. Reduce IT project backlog by enabling project governance and increase operational efficiency through automation strategy.

**Please visit our website at <https://tax.nv.gov>
or one of our offices at the following locations:**

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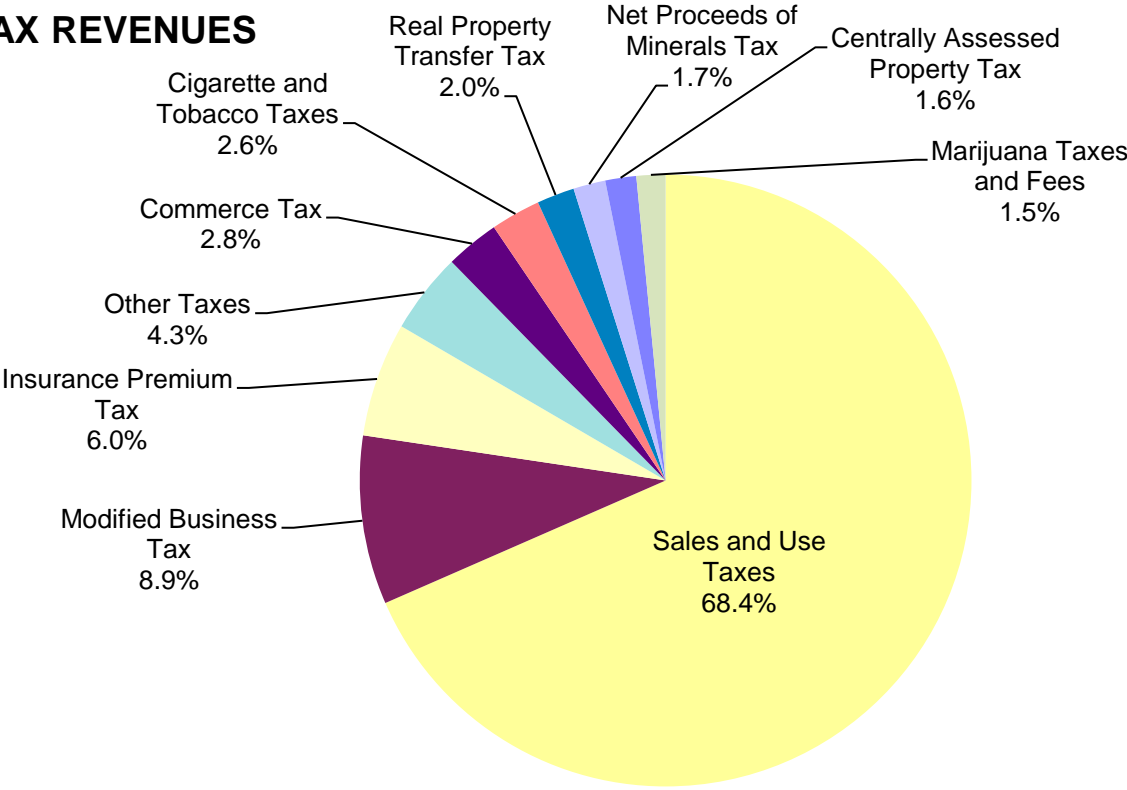
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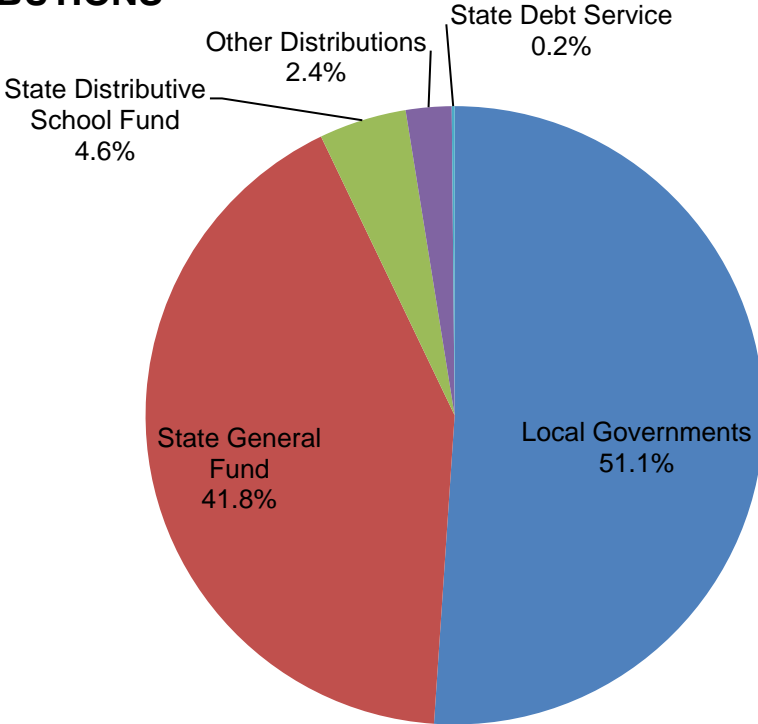
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DEPARTMENT TAX REVENUES AND TAX DISTRIBUTIONS

TAX REVENUES



TAX DISTRIBUTIONS



DEPARTMENT OF TAXATION

The Nevada Tax Commission, established on March 20, 1913, was created by the Twenty-Sixth Session of the Nevada Legislature. The first meeting of the Commission was held on April 3, 1913 in Carson City and present were two appointed Commissionerships and the First Associate Commissioner of the Railroad. In 1914 the Nevada Tax Commission prepared the Initial Report which detailed the tax assessment and expenditures. The Nevada Tax Commission now consists of eight members which are appointed by the Governor.

Statutory authority: Chapter 748 of the 1975 Statutes established the Department of Taxation and provided for its organization, powers, duties and functions. The Department is responsible for administering applicable sections of the following statutes:

NRS TITLE/DESCRIPTION

Counties: Financing of Public Improvements	244A
Tourism Improvements	271A
Municipal Obligations	350
Local Finance Administration	354
General Provisions (includes Consolidated Tax)	360
Exhibition and Business License Fee	360.760-360.796
Sales and Use Tax Administration	360B
Property Tax, Taxes on Agricultural Property and Open Space	361, 361A
Taxes on Patented Mines and Proceeds of Minerals	362
Excise Tax on Banks	363A.120
Business Tax: Financial Institutions and Mining, Business Tax	363A, 363B
Commerce Tax	363C
Tax on Rental of Transient Lodging	364.125
Tax on Live Entertainment	368A
Intoxicating Liquor: Licenses and Taxes	369
Tobacco: Licenses and Taxes; Supervision of Manufacturers and Wholesale Dealers	370
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Taxes on Passenger Carriers	372B
Local School Support Taxes	374
Taxes on Transfers of Real Property	375
Tax on Estates	375A
Generation-Skipping Transfer Tax	375B
Taxes for Development of Open-Space Land	376A
City-County Relief Tax	377
Taxes for Miscellaneous Special Purposes	377A
Tax for Infrastructure	377B
Tax on Residential Construction	387.329 -387.332
Fee for Purchase of New Tire	444A.090
Medical Use of Marijuana	453A*
Regulation of Marijuana	453D*
Short-Term Auto Lease Fee	482.313
Control of Floods - Taxation	543.600
Fees and Taxes (Insurance Premium Tax)	680B
Motor Carriers (Transportation Connection Tax)	706

*Effective July 1, 2020 the regulation of marijuana is transferred to the Cannabis Compliance Board. NRS 453A and 453D are replaced by Title 56, the Regulation of Cannabis, of the Nevada Revised Statutes.

BOARDS AND COMMISSIONS

The Nevada Tax Commission is composed of eight members appointed by the Governor as established by Nevada Revised Statute 360.010. The Governor is an ex officio, nonvoting member of the Commission. The Commission is the head of the Department and exercises general supervision and control over its activities. The Chief Administrative Officer of the Department is the Executive Director, who is also appointed by the Governor. Actions by the Department may be appealed to the Commission as provided by law. The Commission may review all decisions of the Department and may reverse, affirm or modify them.

Governor Steve Sisolak, Ex Officio Member

James DeVolld, Chair	George Kelesis, Member*	Randy J. Brown, Member
Ann Bersi, Ph.D. Member	Anthony Wren, Member	Craig Witt, Member
Francine J. Lipman, Member	Sharon R. Rigby, Member	

**Commissioner Kelesis retired December 2020*

The State Board of Equalization is composed of five members appointed by the Governor per NRS 361.375. The Board hears and acts on appeals from the actions of the various county boards of equalization or from valuations set by the Nevada Tax Commission. The Board of Equalization convenes on the 4th Monday in March and shall conclude the business of equalization in cases having a substantial effect on tax revenues on or before April 30. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to November 1.

Tyre Gray, Member (partial)	Benjamin Q. Johnson, Member	Robert Schiffmacher, Member
Glenn Trowbridge, Member	Al Plank, Member	

The Committee on Local Government Finance is composed of 11 members appointed as follows: three persons appointed by the Nevada League of Cities; three persons appointed by the Nevada Association of Counties; three persons appointed by the Nevada Association of School Boards; and two persons appointed by the Nevada State Board of Accountancy. The purpose of this Committee is to advise the Department regarding regulations, procedures and forms for compliance with NRS 354.470 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman	Beth Kohn-Cole, Member (partial)	Jessica Colvin, Member
Jeff Cronk, Member	Marty Johnson, Member	Mary Walker, Member
Gina Rackley, Member	Tom Ciesynski, Member	Paul Johnson, Member
Jim McIntosh, Member	Christine Vuletich, Member	Felicia O'Carroll, Member (partial)

The Appraiser Certification Board is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Nevada Assessor's Association, and three are appointed by the Nevada Tax Commission per NRS 361. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

Jana Seddon, Chair	Chris Sarman, Member	Sorin Popa, Member
Jayne Jacobs, Member	Shannon Silva, Member	Kelson Powell, Member

The Mining Oversight and Accountability Commission was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature. The Commission is comprised of seven members who are appointed by the Governor per NRS 514A. The Commission has oversight of compliance with Nevada law relating to the activities of each state agency, board, bureau, commission, department or division with respect to the taxation, operation, safety and environmental regulation of mines and mining in Nevada. The Department of Taxation serves as staff to the Commission.

Vacant Seat, Chairman	Vacant Seat	Vacant Seat
Vacant Seat	Vacant Seat	Vacant Seat
Vacant Seat		

DEPARTMENT OF TAXATION ADMINISTRATION

Melanie Young
Executive Director

Shellie Hughes
Chief Deputy
Executive Director

Dave Prather
Deputy Executive Director
Administrative Services

Kannaiah Vadlakunta
Deputy Executive Director
Information Technology

Jeff Mitchell
Deputy Executive Director
Local Government Services

Tyler Klimas
Deputy Executive Director
Marijuana Enforcement*

Terri Upton
Deputy Executive Director
Compliance

**Effective July 1, 2020 the Marijuana Enforcement Division of the Department of Taxation was dissolved and all cannabis licensing and regulatory activities transferred to the newly-created Cannabis Compliance Board.*

DEPARTMENT ORGANIZATION AND FUNCTIONS

The Department maintains four office locations. The headquarters is located in Carson City, with district offices in Henderson, Las Vegas and Reno. For Fiscal Year 2019-20 (FY20) the Department's staff consisted of 403 full-time equivalent (FTE) positions statewide with a budget of \$97,213,209.

The Department of Taxation had six major Divisions during FY20: Executive; Administrative Services; Information Technology; Local Government Services; Marijuana Enforcement; and Compliance, which consists of both the Revenue/Collection and Audit Sections. As of July 1, 2020, the Marijuana Enforcement Division successfully transferred all regulatory authority to the Cannabis Compliance Board. The Department acts as staff to the Nevada Tax Commission, State Board of Equalization and Committee on Local Government Finance. In addition, the Department is also responsible for annually developing the official population estimates the State and the various counties, cities, towns and townships. These estimates, after certification by the Governor, are used to distribute certain revenues to counties, cities and towns, and to determine the appropriate number of justices of the peace.

Executive is comprised of the Executive Director, who acts as the secretary to the Nevada Tax Commission and the State Board of Equalization; Deputy Directors; Administrative Law Judges; Executive Review section; Internal Audit; Communication and an administrative assistant. Staff administers taxpayer petitions and taxpayer hearings, performs internal audit functions, and conducts media and public relations.

Administrative Services is responsible for providing centralized support for all administrative, financial and fiscal activities of the Department. Sections include: Budget, Tax Distributions and Statistics, Demography, Revenue Accounting/Processing/Cancellations, Document Management and Support Services/Mailroom. More than seven billion dollars in revenue passes through this Division annually for distribution to the State General Fund, other state agencies, cities, counties and school districts.

The State Demographer is responsible for producing an annual determination of the population of towns, townships, cities, and counties, which is certified by the Governor by March 1 of each year and used for revenue distributions, including the Consolidated Tax Distribution to counties, cities, and towns and special districts. The demographer is also responsible for producing age, sex, race, and Hispanic origin estimates and projections; 5-year population projections; and 20-year population projections. The demographer works with the U.S. Census Bureau in conducting the decennial census.

Information Technology (IT) is responsible for the operation, maintenance and ongoing enhancements to the Unified Taxation System (UTS), which includes the Tax Administration System (TAS), Nevada Tax Center online tax filing service and the Discover Tax data warehouse utilized by Compliance Division staff, streamlined sales tax, and other UTS-dependent software. In addition to the UTS, IT supports the official website for Taxation, the MSA Tobacco system, the Department's Intranet site, and statewide LAN/WAN and desktop applications. During FY20, IT was also responsible for supporting the Marijuana Enforcement Division's Agent Portal for both Intranet and Internet.

Department Organization and Functions, Continued

Local Government Services is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, ensuring statewide compliance with assessment standards established by the Tax Commission and administering the Net Proceeds of Minerals Tax and the Real Property Transfer Tax. The Local Government Finance Section reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on Budget Act compliance and financial management matters, and reviews entities' annual audits and plans to prevent the re-occurrence of violations as reported.

Marijuana Enforcement is responsible for regulating marijuana establishments. In accordance with statutes and adopted regulations, staff in this section review applications for licensure, issue and track licenses, identify violations of the statutes and regulations, impose penalties, review and approve advertisements, and perform other duties to ensure a strictly regulated marijuana industry. Staff perform facility and vehicle inspections to ensure compliance with security, testing, labeling, packaging and other regulatory requirements.

Effective July 1, 2020 the Marijuana Enforcement Division transitioned into the Cannabis Compliance Board which was established by the 2019 legislative session, Assembly Bill 533. Taxation continues to administer and collect all excise taxes associated with retailers and wholesalers of cannabis and will work closely with the Cannabis Compliance Board to ensure compliance.

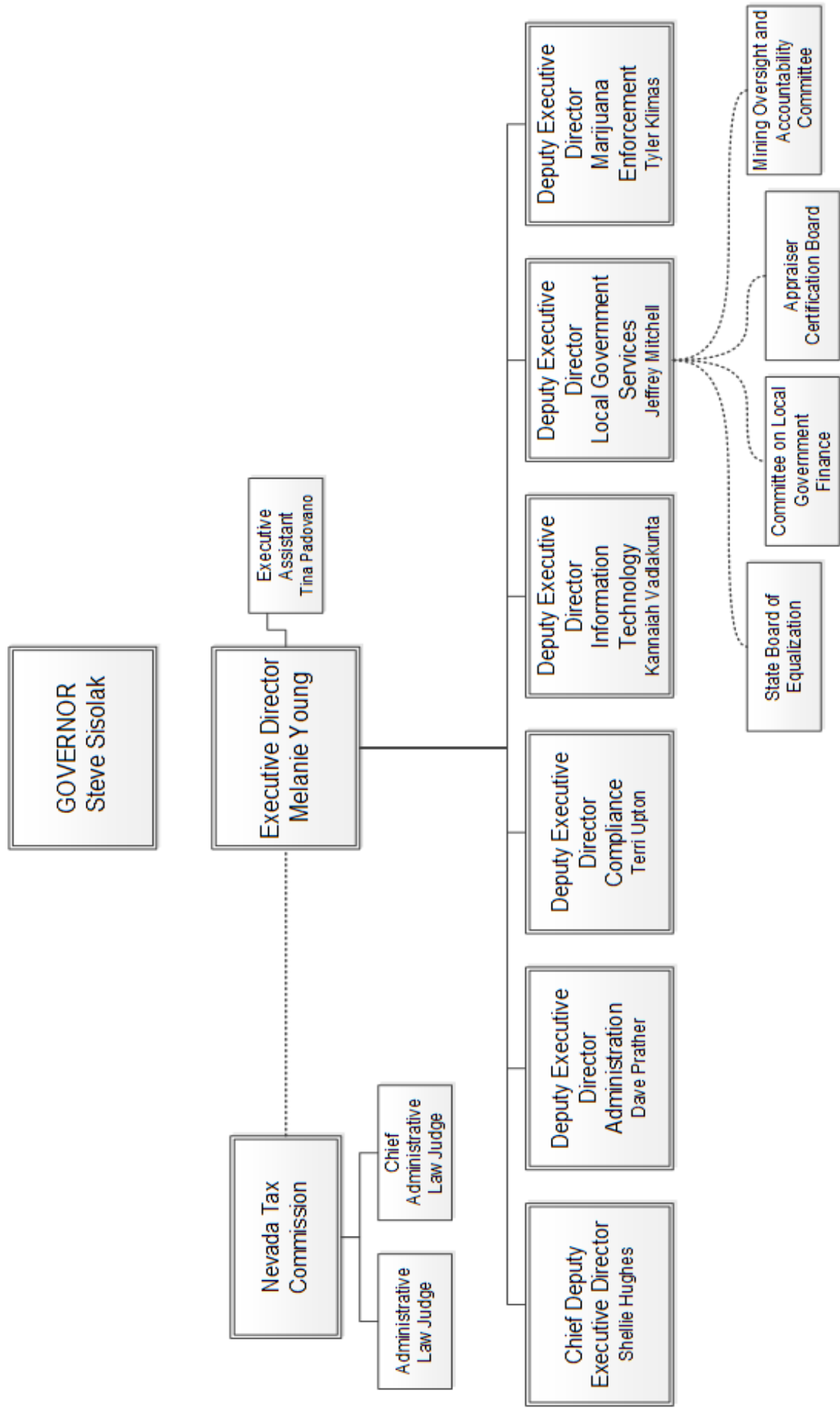
Compliance – Revenue/Collection section provides oversight and collection of Sales and Use Taxes, the Modified Business Tax, the Business License Fee, Insurance Premium Tax, Cigarette Tax, Other Tobacco Tax, Liquor Tax, Retail Marijuana Tax, Wholesale Marijuana Tax, Live Entertainment Tax, Bank Excise Tax, Short-term Auto Lease Fee, etc. It collects taxes on vehicles, vessels and aircraft based and licensed in Nevada and performs discovery work in the field for unregistered businesses and liquor and cigarette contraband. In addition, staff in this section actively collect accounts receivable; answer questions on taxability; conduct hearings; monitor accounts for compliance with statutes and reporting requirements; collect taxes from delinquent accounts; and provide general taxpayer education.

Revenue officers also investigate possible tax evasion and follow up on tips from the public. When working on a delinquent account the revenue officer will do skip tracing to locate individuals and, as the need arises, they may issue tax deficiency notices, set up payment plans, file liens and withholds and may close a business as a measure of last resort. This includes seizure of assets and subsequent sales of these assets to meet tax obligations. This section also contains the Taxpayer Service staff which answer questions by phone, correspondence and in person about registration, the taxability of transactions and reporting requirements. The staff conduct monthly workshops called "Ask the Advisor" and provide general taxpayer education through publications and informational pamphlets.

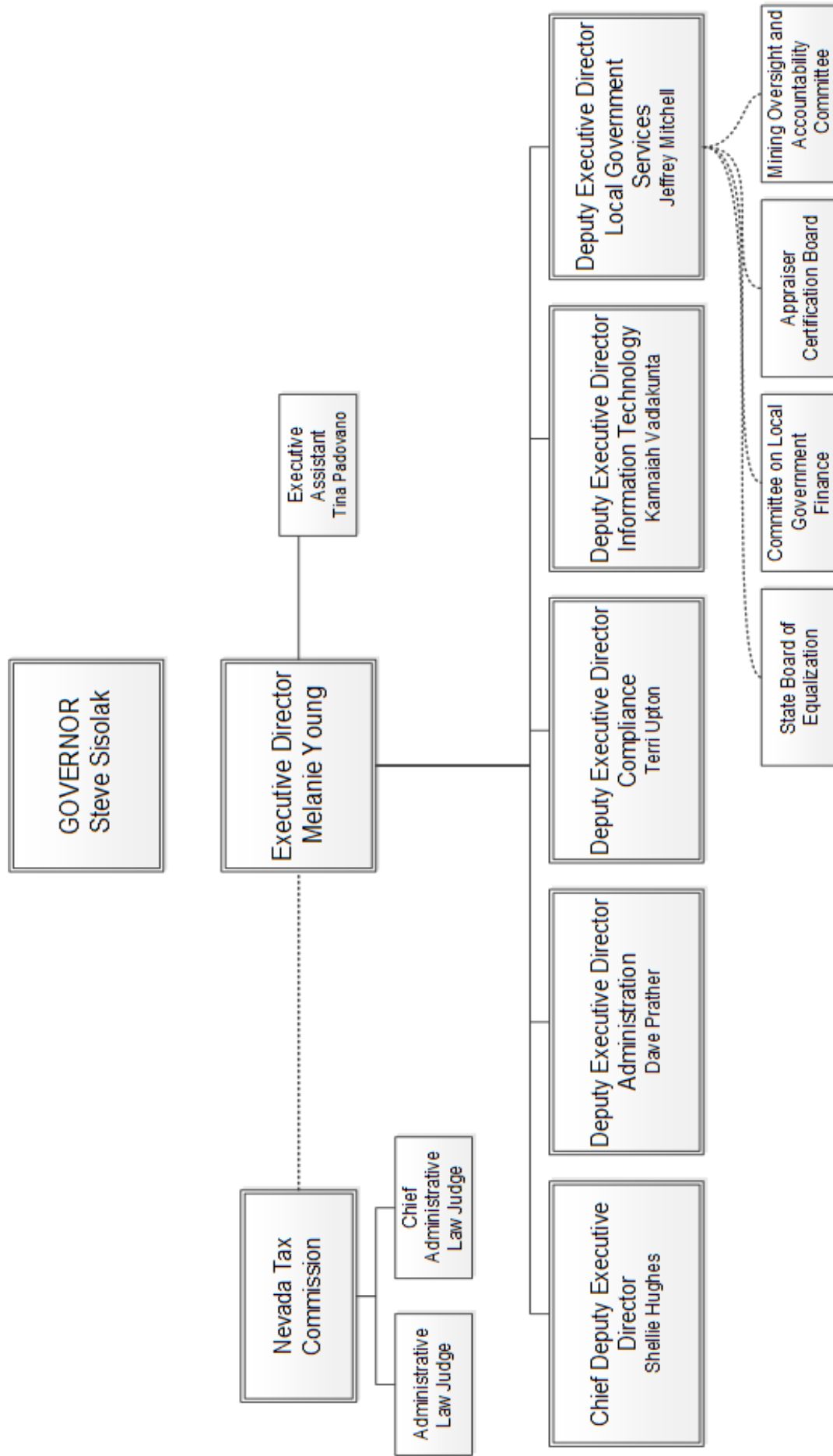
Compliance - Audit section administers a comprehensive audit program to ensure taxpayer compliance. This section is responsible for ensuring financial compliance with laws relating to all the above-named taxes. Auditors also verify the accuracy of taxpayer credit or refund requests. The Audit section uses discovery programs based on comparisons of information from other taxing authorities. Audit staff conduct taxpayer workshops on technical issues and record keeping as well as on preparing for an audit.

The audit staff conducted 2,031 audits of all tax types during Fiscal Year 2019-20, comprised of 1,123 sales and use tax audits, 785 modified business tax audits, 48 commerce tax audits, and 64 excise tax audits and 11 marijuana tax audits. The total net collections from audit billings during this period was \$20,762,199.00. Audits billed may be collected in succeeding fiscal years or set up on payment plans, adjusted through settlement negotiations, administrative law judge decisions or by the Nevada Tax Commission. The Department also conducts other specialized audits covering the Deferral and Abatement program as well as cigarette and other tobacco products (non-sales and use tax accounts). The Department conducted 21 audits for the Deferral and Abatement program during this period.

ORGANIZATIONAL CHART - Fiscal Year 2020



ORGANIZATIONAL CHART - Fiscal Year 2021



DEPARTMENT FINANCIAL STATEMENT

DEPARTMENT OF TAXATION ADMINISTRATION ACCOUNT
REVENUES AND EXPENDITURES
JULY 1, 2019 - JUNE 30, 2020

REVENUES	REVENUES / EXPENDITURES	WORK PROGRAM AUTHORITY	WORK PROGRAM LESS ACTUAL
Carry Forward from State Fiscal Year 2018	\$ 1,700,373.00	\$ 1,700,373.00	\$ -
General Fund Appropriation	37,294,224	37,294,224	-
Bureau of Census Grant	13,167	18,209	(5,042)
Retail Marijuana Application Fees	-	-	-
Retail Marijuana License Fees	-	-	-
Cigarette/OTP License Fees	328,924	364,900	(35,977)
Audit Fees	12,713	34,594	(21,881)
Cigarette Tax Administration Fee	439,845	475,154	(35,309)
Short Term Auto Lease Fee	10,972	13,540	(2,568)
Administrative Fee Bad Check Charge	90,113	80,844	9,269
Justice Court/Township Fees	85,818	83,276	2,542
Miscellaneous Revenue	1,474	2,341	(867)
Cost Allocation Reimbursement	23,965	23,965	-
Interim Finance Committee Contingency Allocation	295,052	295,052	-
Transfer from Dept. of Environmental Protection	10,289	10,089	200
Transfer from Other BA (Same Fund)	495,204	496,008	(804)
Master Settlement Agreement Reimbursement	-	45,902	(45,902)
Total Revenues	\$ 40,802,133	\$ 40,938,471	\$ (136,338)

EXPENDITURES

Personnel Services	\$ 28,770,716	\$ 29,668,600	\$ 897,884.31
Out-of-State Travel	7,702	12,723	5,021
In-State Travel	140,372	156,728	16,356
Operating	2,094,034	2,165,451	71,417
Equipment	26,761	50,703	23,942
Building Security	112,384	142,812	30,428
Compliance Audit Investigation	4,529	4,863	334
Out-of-State Audit	14,513	34,594	20,081
Master Settlement Agreement	196,067	232,895	36,828
Census 2020 CRO	1,707	1,707	-
UTS Modernization	434,605	760,055	325,450
Lockbox Program	366,483	437,005	70,522
Liquor Enforcement	47	17,283	17,236
Demographer	25,313	32,665	7,352
Cigarette Stamps	186,902	197,005	10,103
Information Services	2,899,944	3,233,977	334,033
Training	6,087	15,382	9,295
County Assessor/Appraiser Training	-	-	-
Human Resources Cost Allocation	127,120	169,493	42,373
Purchasing Assessment	6,263	6,263	-
AG Cost Allocation	1,087,093	1,087,093	-
Reserve for Reversion	2,505,328	2,511,174	5,846
Total Expenditures	\$ 39,013,972	\$ 40,938,471	\$ 1,924,498.90

Total Reversion At Fiscal Year End Close 1,788,160

BALANCE FORWARDS and REVERSIONS

Reversion to General Fund	1,788,160
Total Reversion	\$ 1,788,160

DEPARTMENT FINANCIAL STATEMENT

DEPARTMENT OF TAXATION MARIJUANA REGULATION AND CONTROL ACCOUNT*
REVENUES AND EXPENDITURES
JULY 1, 2019 - JUNE 30, 2020

REVENUES	REVENUES / EXPENDITURES	WORK PROGRAM AUTHORITY	WORK PROGRAM LESS ACTUAL
Carry Forward from State Fiscal Year 2019	\$ 3,101,626.00	\$ 3,101,626.00	\$ -
General Fund Appropriation	-	-	-
Excise Tax -Medical Marijuana	27,080.73	150,000.00	122,919.27
Excise Tax - Wholesale Marijuana	44,770,674.47	46,416,800.00	1,646,125.53
Application Fees	-	-	-
License Fees	3,620,100.00	4,638,899.00	1,018,799.00
Agent Card Registration Fee	1,183,275.00	1,537,701.00	354,426.00
Administrative Fee Bad Check Charge	250.00	675.00	425.00
Time and Effort Assessment	293,525.05	276,335.00	(17,190.05)
Civil Penalties	115,657.20	151,500.00	35,842.80
Transfer from Other BA (Same Fund)	1,202.00	1,202.00	-
Total Revenues	\$ 53,113,390	\$ 56,274,738	\$ 3,161,348

EXPENDITURES

Personnel Services	\$ 3,147,675	\$ 4,550,678	\$ 1,403,003
Out-of-State Travel	11,294	12,086	792
In-State Travel	65,405	102,434	37,029
Operating	349,542	360,661	11,119
Equipment	87,507	91,490	3,983
Building Security	128,811	142,811	14,000
Taxation Cost Allocation	23,965	23,965	-
Local Government Grants	5,000,000	5,000,000	-
Dispensaries and Establishment	-	-	-
Information Services	1,159,148	1,276,940	117,792
Staff Physicals	-	1,449	1,449
Uniforms	2,665	14,413	11,748
Training	10,515	20,068	9,553
Transfer to the Health Division	335,413	350,000	14,587
Transfer to the Distributive School Account	39,740,986	40,983,256	1,242,270
Human Resources Cost Allocation	17,467	23,289	5,822
Reserve	-	3,089,942	3,089,942
Purchasing Assessment	4,564	4,564	-
Statewide Cost Allocation Plan	-	-	-
Transfer to AG	134,575	226,692	92,118
Total Expenditures	\$ 50,219,530	\$ 56,274,738	\$ 6,055,208

BALANCE FORWARDS and REVERSIONS

Reversion to General Fund	-
Balance Forward to Fiscal Year 2021	2,893,860
	-
\$ 2,893,860	

*Beginning July 1, 2020 (the start of Fiscal Year 2021), authority over the Marijuana Regulation and Control Account was transferred to the Cannabis Compliance Board (CCB). Going forward, the CCB will collect and distribute all cannabis-related fees (licensing, application, agent cards, fines, assessments, and penalties), while the Department of Taxation will continue collecting the Wholesale and Retail Marijuana Taxes. Beginning in FY 2021, Wholesale Marijuana Tax revenue will be transferred to the CCB for distribution to the appropriate state fund. The Retail Marijuana Tax will continue to be distributed by the Department of Taxation.

CERTIFIED POPULATION

2018 Governor Certified Population, developed by the Nevada State Demographer pursuant to NRS 360.283 and 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 2019-20.

COUNTIES

Cities	
Towns	
CARSON CITY	56,057
CHURCHILL COUNTY	25,628
Fallon	9,125
CLARK COUNTY	2,251,175
Boulder City	15,887
Henderson	310,244
Las Vegas	644,113
Mesquite	22,557
North Las Vegas	248,701
Bunkerville	1,049
Enterprise	206,266
Indian Springs	1,138
Laughlin	10,017
Moapa	1,433
Moapa Valley	7,231
Mt. Charleston	682
Paradise	196,586
Searchlight	367
Spring Valley	224,158
Summerlin	31,894
Sunrise Manor	213,341
Whitney	45,419
Winchester	33,402
DOUGLAS COUNTY	49,070
Gardnerville	5,874
Genoa	219
Minden	3,270
ELKO COUNTY	54,326
Carlin	2,613
Elko	21,158
Wells	1,365
West Wendover	4,406
Jackpot	865
Montello	63
Mountain City	74
ESMERALDA COUNTY	969
Goldfield	274
Silver Peak	101
EUREKA COUNTY	1,951
Crescent Valley	367
Eureka	734

COUNTIES

Cities	
Towns	
HUMBOLDT COUNTY	16,989
Winnemucca	7,856
LANDER COUNTY	6,065
Austin	167
Battle Mountain	3,387
Kingston	123
LINCOLN COUNTY	5,255
Caliente	1,084
Alamo	684
Panaca	810
Pioche	797
LYON COUNTY	55,551
Fernley	19,790
Yerington	3,424
MINERAL COUNTY	4,690
Hawthorne	3,065
Luning	106
Mina	174
Walker Lake	327
NYE COUNTY	47,856
Amargosa	1,327
Beatty	974
Gabbs	220
Manhattan	128
Pahrump	40,473
Round Mountain	768
Tonopah	2,259
PERSHING COUNTY	6,858
Lovelock	1,965
Imlay	203
STOREY COUNTY	4,227
Gold City	207
Virginia City	887
WASHOE COUNTY	460,237
Reno	248,806
Sparks	100,140
WHITE PINE COUNTY	10,678
Ely	4,149
Lund	206
McGill	1,186
Ruth	448

TOTAL STATEWIDE POPULATION 3,057,582

COMPONENTS OF SALES AND USE TAX RATES

Components of 6.85% Minimum Statewide Tax Rate:

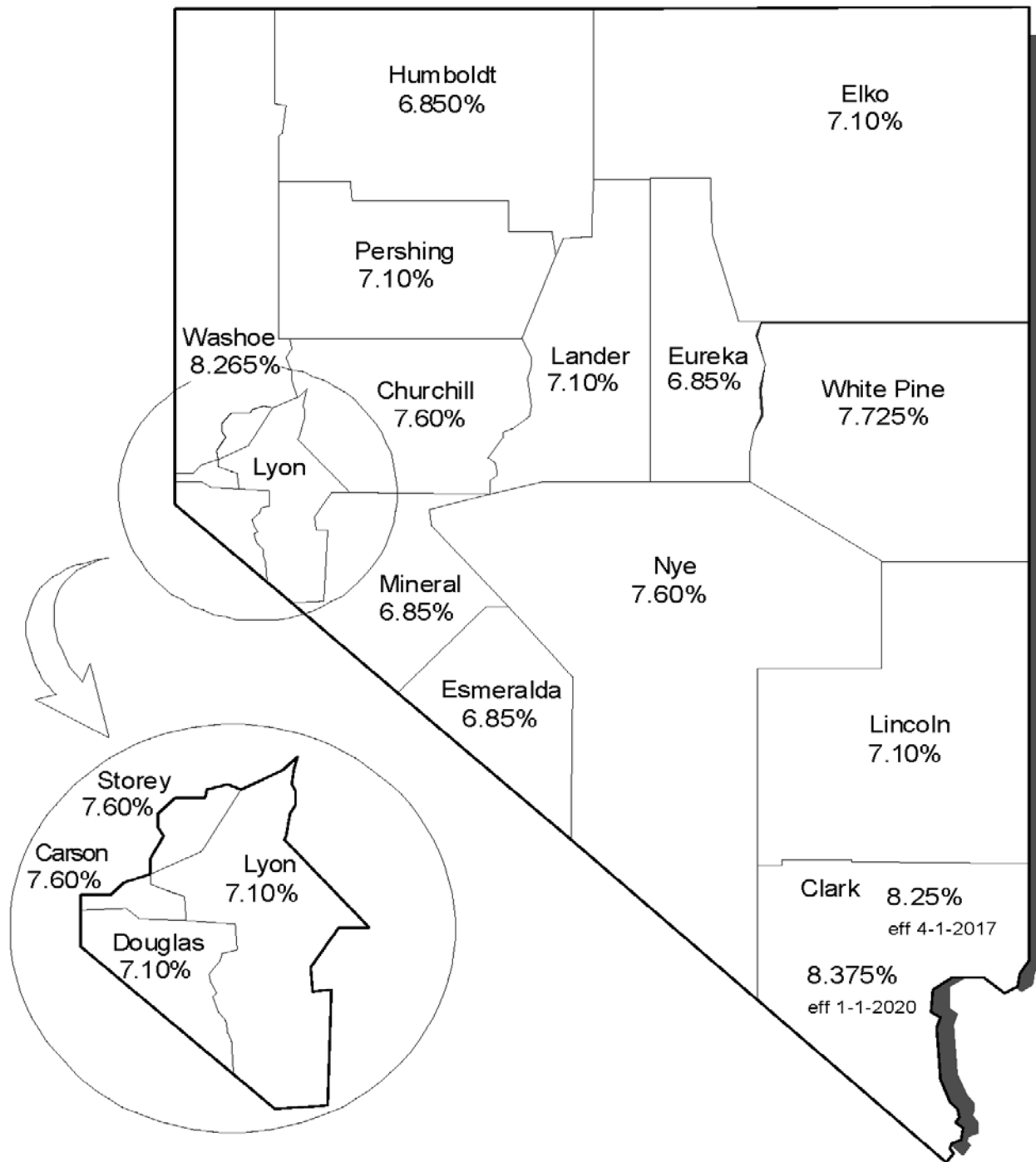
RATE	NRS PROVISION	DESCRIPTION	DISTRIBUTION
2.00	372	Sales Tax	To the State General Fund. <u>In-State Business Returns:</u> Tax is distributed to the school district in which the business is located.
2.60	374	Local School Support Tax	<u>Out-of-State Business Returns:</u> Tax is distributed to the State Distributive Schools 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. <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 01/01/2020:

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
7.725		White Pine	0.250	NRS 377A	Swimming Pool Maintenance	7/1/2012

Minimum statewide rate applies to all other counties not listed.

SALES AND USE TAX RATES BY COUNTY



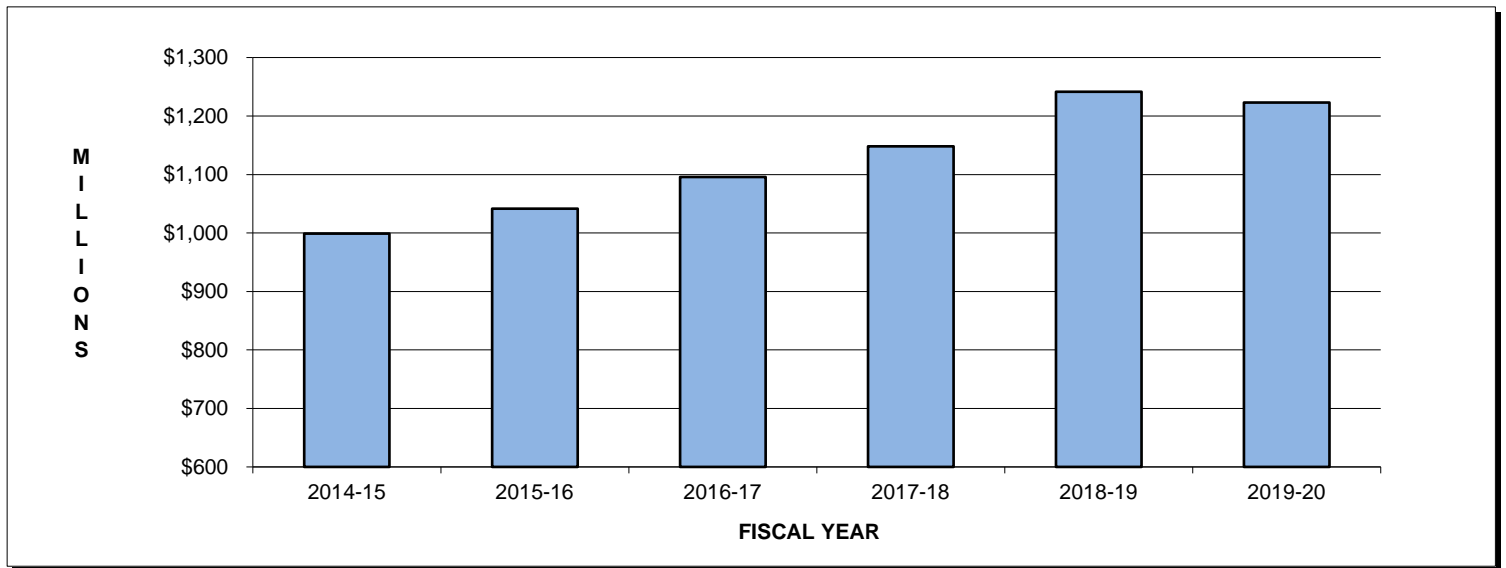
TAXABLE SALES COMPARISON

Taxable Sales Comparison by County

County	Fiscal Year 2018-19	Fiscal Year 2019-20	% Change
Carson City	\$ 1,240,116,234	\$ 1,304,889,881	5.2%
Churchill	460,506,266	351,132,772	-23.8%
Clark	45,901,464,346	43,834,781,870	-4.5%
Douglas	802,736,583	822,721,374	2.5%
Elko	1,555,167,469	1,619,856,813	4.2%
Esmeralda	20,582,115	23,019,331	11.8%
Eureka	300,813,459	294,905,207	-2.0%
Humboldt	590,285,682	658,588,498	11.6%
Lander	322,277,850	315,029,276	-2.2%
Lincoln	33,514,682	36,720,446	9.6%
Lyon	605,862,308	687,125,877	13.4%
Mineral	56,629,194	69,993,021	23.6%
Nye	686,290,382	779,421,840	13.6%
Pershing	119,288,470	148,127,643	24.2%
Storey	718,439,041	825,949,152	15.0%
Washoe	8,829,863,974	9,250,415,486	4.8%
White Pine	317,187,820	343,005,203	8.1%
STATE TOTAL	<u>\$ 62,561,025,875</u>	<u>\$ 61,365,683,690</u>	<u>-1.9%</u>

The above comparisons for Fiscal Year 2018-19 and Fiscal Year 2019-20 on Taxable Sales are based on figures provided on Sales and Use Tax returns by registered permit holders in and out of the State of Nevada. Large increases or decreases may be due to audits, deficiency determinations, etc., performed on taxpayers doing business in a county.

SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS*	% CHANGE FROM PRIOR YEAR
2014-15	\$ 998,637,766	\$ 81,418	\$ 998,719,184	6.82%
2015-16	1,041,484,760	80,719	1,041,565,479	4.29%
2016-17	1,095,777,430	75,638	1,095,853,068	5.21%
2017-18	1,148,248,111	75,503	1,148,323,614	4.79%
2018-19	1,241,264,104	77,007	1,241,341,110	8.10%
2019-20	1,222,754,023	68,473	1,222,822,497	-1.49%

*Total collections may not match actual distributions due to STAR Bond reversions.

LEGAL CITATION Chapter 372 Nevada Revised Statutes.

RATE 2 percent on all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE State General Fund.

HISTORY

ORIGINALLY ENACTED 1955 session of State Legislature. Approved by referendum in 1956.

RATE 2 percent since inception. Referendum to raise to 3 percent defeated in 1963 by 2 to 1 margin.

REMOVAL OF SALES TAX FROM FOOD On June 5, 1979, the voters, by special election, amended the Sales and Use Tax Act to provide for exemption of certain foods from taxation (effective July 1, 1979).

REMOVAL OF SALES TAX FROM CERTAIN MEDICAL EQUIPMENT In the 2016 and 2018 General Election, voters approved an amendment to the Nevada Constitution to exempt from sales and use taxes certain durable medical equipment, oxygen delivery equipment and mobility enhancing equipment. Senate Bill 447 was passed by the 2019 Legislative Session and became effective July 1, 2019.

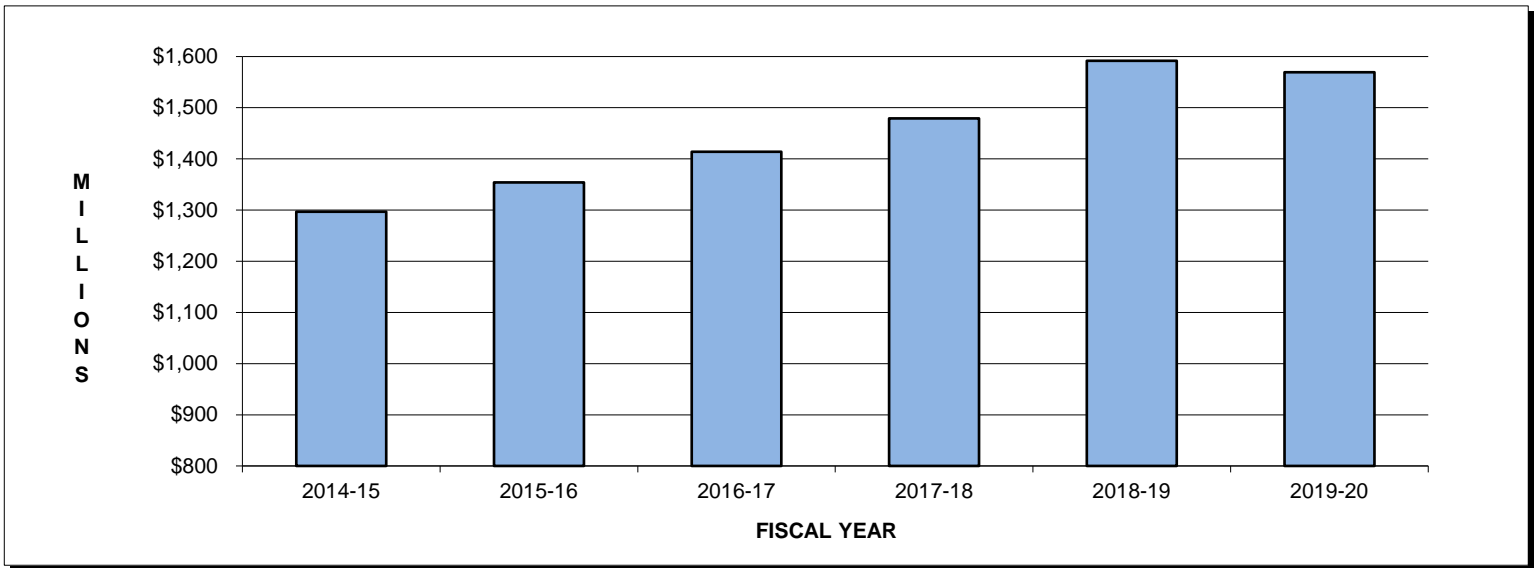
Sales and Use Tax Revenue (continued)

AMENDMENTS 2019 Assembly Bill 445 of the 2019 Legislative Session requires certain marketplace facilitators, who directly or indirectly facilitate retail sales to customers in this State, to collect and remit sales and use taxes. Section 16.5 and Section 17 became effective July 1, 2019 and Sections 1 to 16, inclusive, became effective on October 1, 2019.

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY
FISCAL YEAR 2019-20

COUNTY	TAXES AND FEES	% OF TOTAL
Carson City	\$ 25,993,159	2.13%
Churchill	7,049,728	0.58%
Clark	873,038,091	71.40%
Douglas	16,484,105	1.35%
Elko	32,307,355	2.64%
Esmeralda	460,276	0.04%
Eureka	5,905,955	0.48%
Humboldt	13,180,444	1.08%
Lander	6,294,647	0.51%
Lincoln	736,194	0.06%
Lyon	13,741,880	1.12%
Mineral	1,400,384	0.11%
Nye	15,559,001	1.27%
Pershing	2,974,720	0.24%
Storey	10,089,774	0.83%
Washoe	179,718,999	14.70%
White Pine	6,870,232	0.56%
Out of State	2,896,394	0.24%
STAR Bonds Transfer:	8,121,160	0.66%
TOTAL	\$ 1,222,822,497	100.00%

LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS*	% CHANGE FROM PRIOR YEAR
2013-14	\$ 1,225,878,560	\$ 77,322	\$ 1,225,955,882	4.59%
2014-15	1,296,737,955	81,416	1,296,819,371	5.78%
2015-16	1,353,951,301	80,719	1,354,032,020	4.41%
2016-17	1,413,947,350	75,638	1,414,022,988	4.43%
2017-18	1,478,933,892	75,503	1,479,009,396	4.60%
2018-19	1,591,527,742	77,007	1,591,604,748	7.61%
2019-20	1,569,289,892	68,473	1,569,358,365	-1.40%

LEGAL CITATION

Chapter 374 Nevada Revised Statutes.

RATE

2.60 percent on all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE

99.25 percent of fees, taxes, interest and penalties collected in each county returned to county of origin (location of the business) for distribution to school districts; .75 percent to State General Fund. 99.25 percent of fees, taxes, interest and penalties collected from out-of-state businesses that do not maintain a presence in the State to State Distributive School Fund; .75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED

1967 session of State Legislature. Held constitutional by Nevada Supreme Court, June 1967; effective July 1, 1967.

RATE

July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.

May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.

October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

July 1, 2009 - 2.60 percent on all taxable sales and taxable items of use.

*Total collections may not match actual distributions due to STAR Bond reversions.

Local School Support Tax Revenue (continued)

DISTRIBUTION

July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin (location of the business) for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

May 1, 1981 - State General Fund Commission reduced to .50 percent.

October 1, 1991 - State General Fund Commission increased to include collections on out-of-state sales.

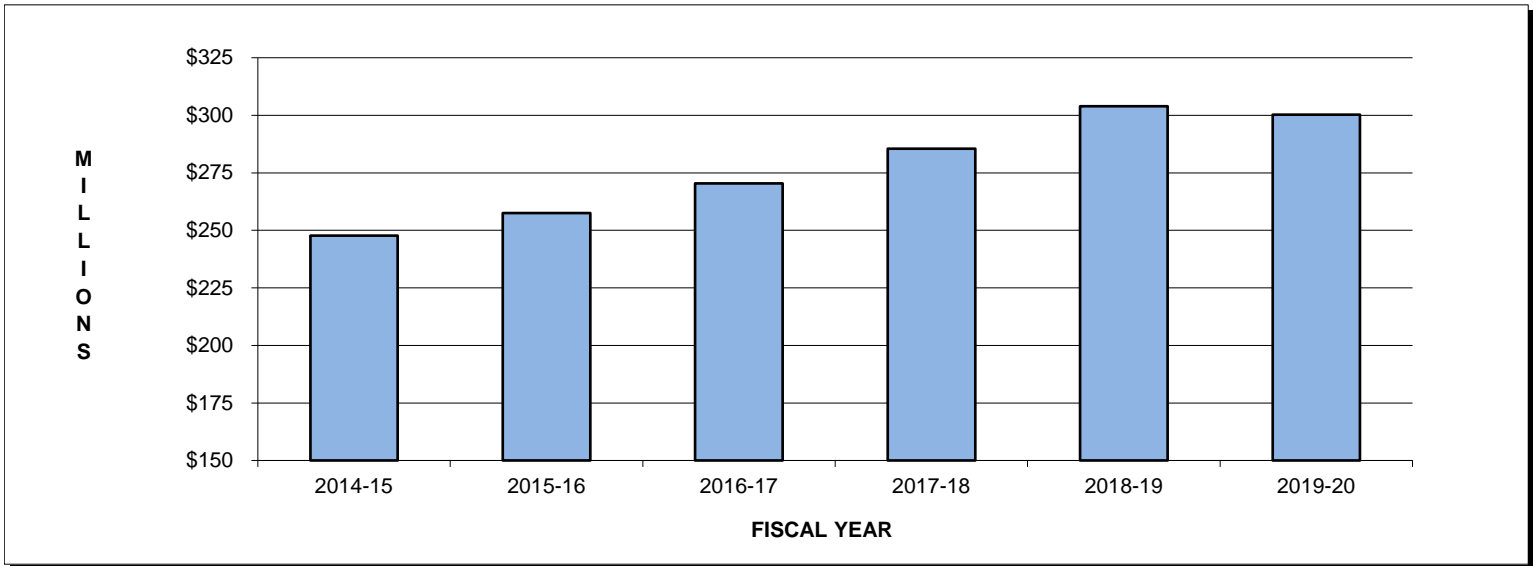
July 1, 1993 - State General Fund Commission increased from .50 percent to 1 percent on in-state and out-of-state collections.

July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

LOCAL SCHOOL SUPPORT TAX DISTRIBUTION
FISCAL YEAR 2019-20

COUNTY	TAX	% OF TOTAL
Carson City	\$ 28,201,395	1.80%
Churchill	6,234,620	0.40%
Clark	976,385,987	62.22%
Douglas	14,779,212	0.94%
Elko	41,926,798	2.67%
Esmeralda	114,483	0.01%
Eureka	581,033	0.04%
Humboldt	12,718,204	0.81%
Lander	1,559,723	0.10%
Lincoln	459,059	0.03%
Lyon	12,519,516	0.80%
Mineral	559,197	0.04%
Nye	12,114,053	0.77%
Pershing	711,611	0.05%
Storey	5,537,486	0.35%
Washoe	205,193,972	13.08%
White Pine	2,972,909	0.19%
Total County School District Distribution	\$ 1,322,569,260	84.27%
STAR Bonds Transfers	5,240,679	0.33%
State General Fund	11,770,188	0.75%
State Distributive School Fund	229,778,238	14.64%
TOTAL	\$ 1,569,358,365	100.00%

BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 247,618,213	\$ 81,422	\$ 247,699,635	6.02%
2015-16	257,408,578	80,722	257,489,300	3.95%
2016-17	270,257,051	75,625	270,332,677	4.99%
2017-18	285,461,919	75,490	285,537,409	5.62%
2018-19	303,861,627	77,008	303,938,636	6.44%
2019-20	300,210,532	68,475	300,279,007	-1.20%

LEGAL CITATION Chapter 377 Nevada Revised Statutes.

RATE 0.5 percent of all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE 98.25 percent of in-state collections allocated to the county where the sale is made for distribution to eligible local governments through the Consolidated Tax Program; 1.75 percent to State General Fund. 98.25 percent out-of-state collections prorated amongst counties on the basis of population ratio for distribution to local governments through the Consolidated Tax Program; 1.75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED 1969 session of State Legislature as the City/County Relief Tax, effective July 1, 1969. Levy effected by county ordinance.

Collected in Clark and Washoe Counties as of July 1, 1969; Lyon County, January 1, 1971; Douglas, Elko, Humboldt, Lincoln, Mineral Counties, May 1, 1971; Nye County, June 1, 1972; Pershing County, July 1, 1972; Churchill County, July 1, 1973; Carson City, April 1, 1976; Storey County, July 1, 1976; Lander County, July 1, 1979; White Pine County, July 1, 1980; Esmeralda and Eureka Counties, May 1, 1981.

1969 levied for city/county support. 99 percent of in-state collections returned to county where the sale is made; 1 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties levying the tax; combined collections distributed as follows: if no cities within county, 100 percent to county; if one city within county, to county and city, on basis of population ratio; if two or more cities within county, to cities only on basis of population ratio.

*Total collections may not match actual distributions due to STAR Bond reversions.

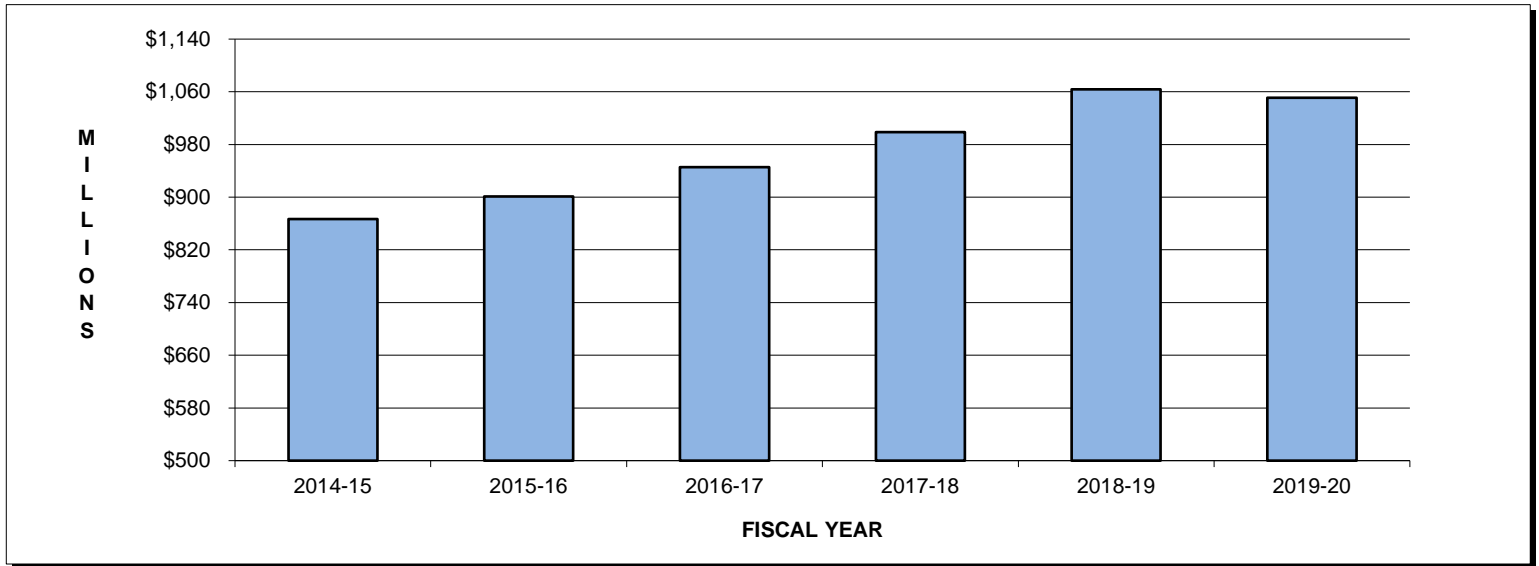
Basic City/County Relief Tax Revenue (continued)

AMENDMENTS	1981	1981 session of State Legislature; name changed to Basic City/County Relief Tax effective May 1, 1981 and levy required by State Statute. May 1, 1981 General Fund Commission reduced to .50 percent.
	1991	Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections.
	1993	Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

BASIC CITY/COUNTY RELIEF TAX TRANSFER
TO CONSOLIDATED TAX
FISCAL YEAR 2019-20

COUNTY	TAX	% OF TOTAL
Carson City	\$ 6,647,781	2.21%
Churchill	1,815,892	0.60%
Clark	214,531,274	71.44%
Douglas	4,077,632	1.36%
Elko	7,458,541	2.48%
Esmeralda	94,058	0.03%
Eureka	1,043,951	0.35%
Humboldt	2,837,431	0.94%
Lander	1,308,485	0.44%
Lincoln	202,491	0.07%
Lyon	3,514,593	1.17%
Mineral	347,834	0.12%
Nye	3,834,823	1.28%
Pershing	654,578	0.22%
Storey	864,234	0.29%
Washoe	42,889,564	14.28%
White Pine	1,535,568	0.51%
Total County Transfers		
	\$ 293,658,732	97.80%
STAR Bonds Transfers		
	1,365,393	1.75%
State General Fund		
	5,254,882	0.45%
Total		
	\$ 300,279,007	100.00%

SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 866,660,923	6.05%
2015-16	900,834,703	3.94%
2016-17	945,756,811	4.99%
2017-18	998,975,870	5.63%
2018-19	1,063,517,541	6.46%
2019-20	1,050,698,591	-1.21%

LEGAL CITATION

Chapters 354 and 377, Nevada Revised Statutes.

RATE

1.75 percent of all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE

98.25 percent of total collections returned to local governments through Consolidated Tax Program based on distribution formula; 1.75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED

1981 session of State Legislature; effective May 1, 1981.

AMENDMENTS

1983

Fire districts organized pursuant to Chapter 473 of Nevada Revised Statutes to be included in the distribution. Shifted authority to grant reserve fund distributions from the Interim Legislative Committee on Local Government Finance to the Nevada Tax Commission.

*Total collections may not match actual distributions due to STAR Bond reversions.

Supplemental City/County Relief Tax Revenue (continued)

AMENDMENTS
(continued)

- 1985 Changed distribution of excess supplemental city/county relief tax receipts. When all entities within a county have received the maximum supplemental city/county relief tax allowable, excess is then deposited in the Reserve Fund. Shifted authority to grant Reserve Fund distributions from the Nevada Tax Commission to the Interim Finance Committee. Established the following maximum Reserve Fund amounts: 1.) \$10,000,000 for distribution to local governments in the event actual receipts in any one year are less than the estimated receipts for that year. 2.) \$2,500,000 for emergency distributions to local governments if unforeseen or uncontrollable conditions, existing or imminent, substantially impair the financial capacity of a local government to provide the basic services for which it was created. 3.) Any amount in excess of \$12,500,000 in the fund, at the beginning of the year, must be distributed to local governments in the following fiscal year.
- 1987 Eliminated redevelopment districts from the distribution of supplemental city/county relief tax.
- 1989 Removed the limitations on the amount of supplemental city/county relief tax a local government may receive in any one fiscal year. Eliminated the Reserve Fund and created the Emergency Fund of the supplemental city/county relief tax. The amount of the fund was set at \$2,500,000. Created the Redistribution Fund for the supplemental city/county relief tax and provided specific dollar allocations to the Town of Laughlin, Clark County, Churchill County and Elko County.
- 1991 Changed distribution of supplemental city/county relief tax at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group of counties based on the percentage of county collections to the total collections for the group. Adjustments to ease the impact of the
- 1993 The Local Government Tax Act of 1993 authorized certain counties that were negatively impacted by additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994.
- Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
- 1997 The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
- 1999 Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
- 2009 Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

Supplemental City/County Relief Tax Revenue (continued)

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER
TO CONSOLIDATED TAX
FISCAL YEAR 2019-20

COUNTY	TAX	% OF TOTAL
Carson City	\$ 24,178,300	2.30%
Churchill	5,963,901	0.57%
Clark	750,271,579	71.41%
Douglas	15,225,046	1.45%
Elko	27,611,054	2.63%
Esmeralda	1,157,450	0.11%
Eureka	4,179,042	0.40%
Humboldt	10,730,005	1.02%
Lander	2,660,901	0.25%
Lincoln	1,210,499	0.12%
Lyon	11,581,912	1.10%
Mineral	1,605,403	0.15%
Nye	13,038,028	1.24%
Pershing	1,963,754	0.19%
Storey	3,297,808	0.31%
Washoe	149,868,864	14.26%
White Pine	2,988,868	0.28%
Total County Transfers	\$ 1,027,532,416	97.80%
STAR Bonds Transfers	4,778,950	0.45%
State General Fund	18,387,225	1.75%
TOTAL	\$ 1,050,698,591	100.00%

SEVERE FINANCIAL EMERGENCY FUND

Fund Balance - June 30, 2020 \$ 546,172

Supplemental City/County Relief Tax Revenue (continued)

LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993
 SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS
 FISCAL YEAR 2019-20

COLLECTIONS

CHURCHILL COUNTY

Sales and Use Tax	\$	871,846
Government Services Tax		815,658
Real Property Transfer Tax		35,046
Property Tax		163,225
Interest		1,965
TOTAL	\$	<u>1,887,740</u>

WASHOE COUNTY

Sales and Use Tax	\$	22,155,908
Government Services Tax		717
Gaming License Fee		926,374
Real Property Transfer Tax		1,328,128
Property Tax		4,356,284
Interest		30,061
TOTAL	\$	<u>28,797,473</u>

DISTRIBUTIONS

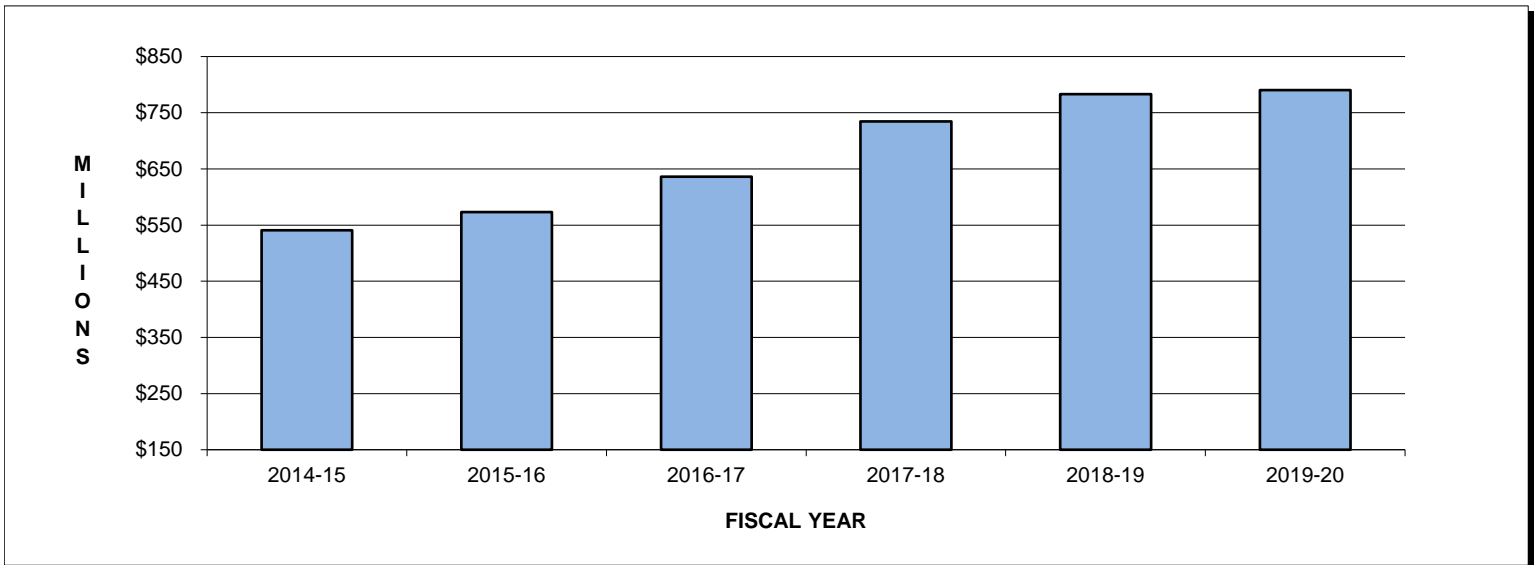
CHURCHILL COUNTY

	\$	1,468,362
Fallon		312,373
Other		107,005
TOTAL	\$	<u>1,887,740</u>

WASHOE COUNTY

	\$	18,392,353
Reno		4,340,536
Sparks		2,078,081
Other		3,986,502
TOTAL	\$	<u>28,797,473</u>

LOCAL OPTION SALES AND USE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 540,660,708	7.55%
2015-16	573,065,363	5.99%
2016-17	636,174,188	11.01%
2017-18	734,690,403	15.49%
2018-19	783,093,531	6.59%
2019-20	790,047,139	0.89%

LEGAL CITATION

Chapters 374A, 377A, 377B, 377C, 377D and 543 of the Nevada Revised Statutes, in addition to local Special Acts and Ordinances.

RATE

Rates vary by option tax, ranging from 0.1 to 0.54 percent of all taxable sales and taxable items of use in a county.

CURRENT DISTRIBUTION OF REVENUE

98.25 percent of collections are returned to the county of origin (where the sale was made); 1.75 percent to State General Fund. Special Acts of the Legislature have provided for certain counties to impose additional option taxes for specific local purposes.

HISTORY

ORIGINALLY ENACTED

1981 session of State Legislature. Washoe County enacted ordinance effective November 1, 1982; Storey County effective August 1, 1985; Nye County effective May 1, 1986; Churchill and White Pine Counties effective November 1, 1986; Carson City effective January 1, 1987; and Clark County effective March 1, 1987; Elko County effective July 1, 2016; Lander County effective April 1, 2004; Pershing County effective October 1, 2008; Douglas County effective July 1, 1999.

AMENDMENTS

1985

Amended NRS 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.

Local Option Sales and Use Tax Revenue (continued)

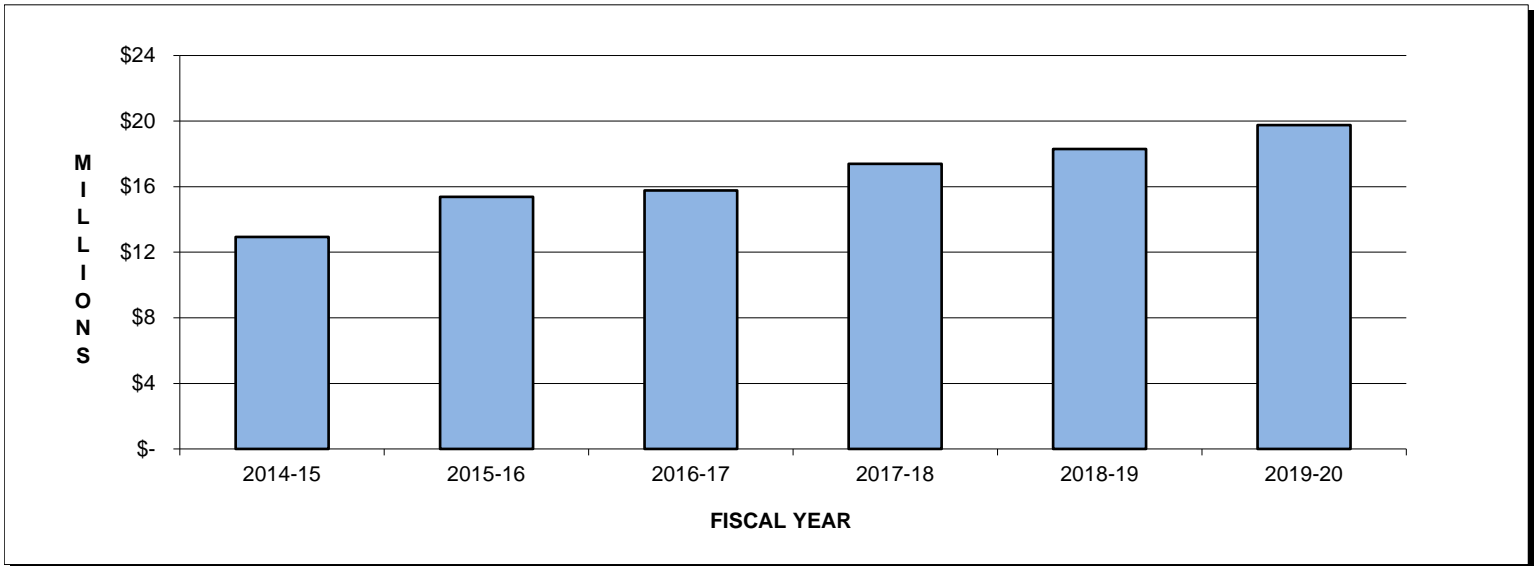
- 1989 Amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.
- 1991 Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional $\frac{1}{4}$ of 1 percent sales and use tax.
- 1993 Implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City/County Relief Tax distribution formula to impose by county ordinance $\frac{1}{4}$ of 1 percent sales and use tax from October 1, 1993 through September 30, 1994.
- Effective July 1, 1993- General Fund Commission increased to 1 percent on in-state and out-of-state collections.
- 1995 Allowed the Tri-County Railway Commission to impose $\frac{1}{4}$ of 1 percent sales and use tax in a county upon approval of the voters.
- 1997 Ratified Carson City voter approved imposition of $\frac{1}{4}$ of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.
- 1999 Added Chapter 374A, $\frac{1}{8}$ of 1 percent tax for extraordinary maintenance, repair or improvement of school facilities.
- Effective July 1, 1999- General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
- 2003 Added NRS 377A.062 stipulating that the tax for miscellaneous purposes may be used to support the operation and maintenance of a county swimming pool.
- 2005 Passed the Clark County Sales and Use Tax Act of 2005. The revenues are to be used to employ and equip additional police officers.
- Amended Chapter 377B to allow the tax for infrastructure to be used for the construction or renovation of facilities having cultural or historical value. Also allows the tax to be used for the maintenance and operation of wastewater treatment facilities.
- 2007 Amended Chapter 377B to allow the tax for infrastructure to be used for judicial and/or public safety infrastructure projects.
- 2009 Effective July 1, 2009- General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.
- 2011 Amended Chapter 377A by increasing the county population limitation from 400,000 to 700,000.
- 2013 AB 46 of the 2013 Session of the State Legislature added Chapter 377C (Tax for School Capital Projects) to the Nevada Revised Statutes.
- 2016 Washoe County passed ballot initiative WC-1, which authorized the Board of County Commissioners to impose a sales and use tax of 0.54 percent to fund capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities.
- 2019 AB 309 of the 2019 Session of the State Legislature added Chapter 377D (Tax for Miscellaneous Purposes) to the Nevada Revised Statutes.

Local Option Sales and Use Tax Revenue (continued)

LOCAL OPTION SALES AND USE TAX DISTRIBUTION
FISCAL YEAR 2019-20

COUNTY	PROVISION	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
Option Taxes				
Carson City	377A	Public Roads	1/1/1987	\$ 3,220,089
Carson City	377B	V&T Railroad Bonds	4/1/2006	1,610,060
Carson City	377B	Infrastructure	10/1/2014	1,609,481
Churchill	377A	Public Roads	11/1/1986	870,330
Churchill	377B	Infrastructure	10/1/2005	871,170
Clark	377A	Regional Transportation	7/1/1991	} 212,510,005
Clark	377A	Regional Transportation ¼% increase	10/1/2003	
Clark	377B	So NV Water Authority	4/1/1999	106,255,836
Clark	543	Flood Control	3/1/1987	106,256,436
Clark	377D	Education Programs	1/1/2020	23,225,164
Elko	377B	Infrastructure	7/1/2016	3,963,384
Lander	377B	Water Treatment	4/1/2004	770,177
Lincoln	377B	School / Public Utilities	1/1/2001	90,415
Lyon	377B	Infrastructure	10/1/2008	1,681,436
Nye	377A	Public Roads	5/1/1986	1,910,825
Pershing	377B	Infrastructure	10/1/2008	366,193
Storey	377A	Tourism	8/1/1985	797,570
Storey	377B	School / Public Utilities	1/1/2001	797,570
Washoe	377A	Regional Transportation	11/1/1982	} 33,233,813
Washoe	377A	Regional Transportation ¼% increase	7/1/2003	
Washoe	377B	Flood/Public Safety	4/1/1999	11,078,020
White Pine	374A	School Cap Improvement	4/1/2000	421,874
White Pine	377A	Public Roads	11/1/1986	843,741
White Pine	377A	Swimming Pool Maintenance	10/1/2003	843,746
White Pine	354	Operating/Severe Fin. Emergency	7/1/2006	(3)
White Pine	377B	Infrastructure/Public Safety	10/1/2007	843,743
Special Acts, Ordinances, & Ballot Initiatives				
Carson City	Ordinance	Open Space	7/1/1997	3,220,089
Churchill	Special Act	Local Government Tax Act	10/1/1991	871,846
Clark	Special Act	Police Support	10/1/2005	127,467,778
Clark	Special Act	Police Officers	4/1/2017	42,350,593
Douglas	Special Act	Misc. Facilities & Services	7/1/1999	2,019,507
Nye	Special Act	Public Safety	4/1/2014	3,816,122
Storey	Special Act	Tricounty Railway Commission	1/1/1996	797,570
Washoe	Special Act	Railroad Grade Project	4/1/1999	11,078,004
Washoe	Special Act	Local Government Tax Act	10/1/1991	22,155,908
Washoe	Ballot Initiative	School Facilities	4/1/2017	48,372,824
Total to Counties				\$ 776,221,315
State General Fund				13,825,825
TOTAL				<u>\$ 790,047,139</u>

STAR BOND REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 12,940,923	7.34%
2015-16	15,386,091	18.89%
2016-17	15,760,343	2.43%
2017-18	17,389,966	10.34%
2018-19	18,301,482	5.24%
2019-20	19,758,146	7.96%

LEGAL CITATION

Chapter 271A Nevada Revised Statutes.

CURRENT DISTRIBUTION OF REVENUE

Up to 75 percent of the Sales and Use Tax generated in a Tourism Improvement District may be pledged toward the repayment of the bonds. The pledge does not include Local Option Sales and Use Taxes, or any amount above 2.25 percent of the Local School Support Tax rate. 1.75 percent commission to the State General Fund for Sales and Use Tax and City-County Relief Tax; 0.75 percent commission to the State General Fund for Local School Support Tax.

HISTORY

ORIGINALLY ENACTED

2005 session of State Legislature. Became effective July 1, 2005.

The statute provides the means for municipalities to create Tourism Improvement Districts. The taxable sales generated in these districts may be pledged toward the payment of bonds issued by the municipality to finance projects in the districts.

AMENDMENTS

2009

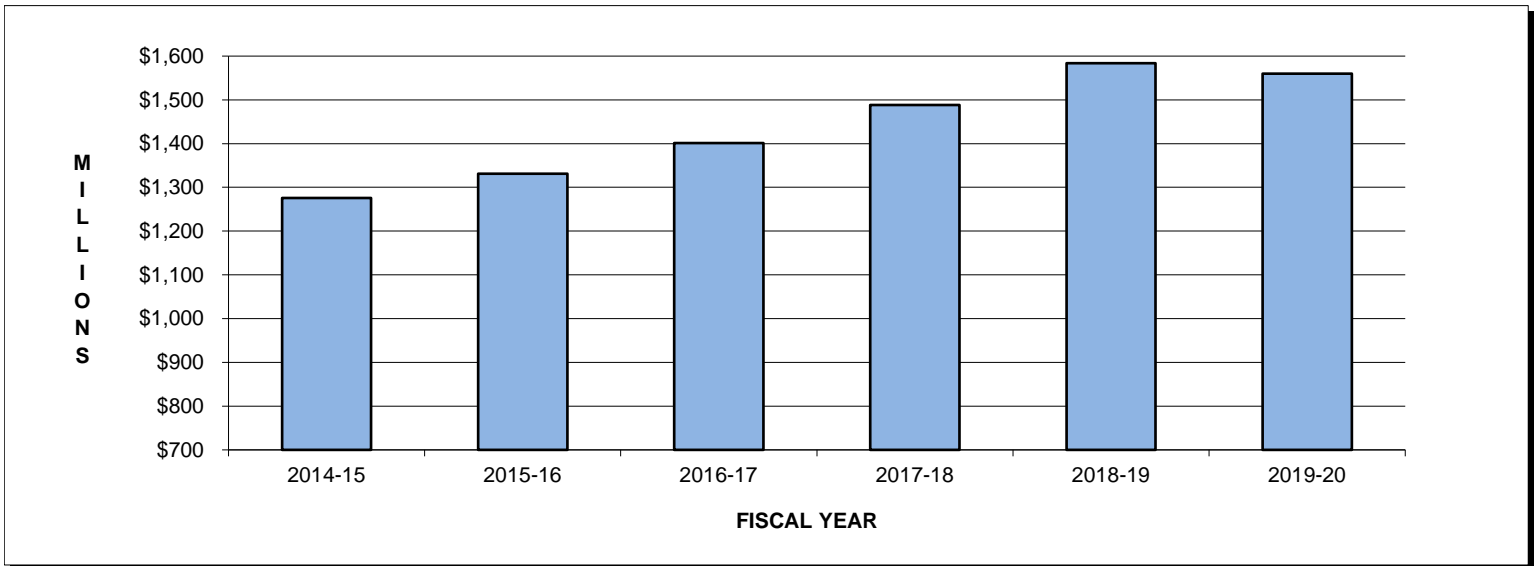
Effective July 1, 2009- General Fund Commission increased to 1.75 percent on in-state and out-of-state collections for Sales and Use Tax and City-County Relief Tax.

2013

Senate Bill 406 exempts the Local School Support Tax from being pledged for any Tourism Improvement Districts created or revised after July 1, 2013. It also revises the requirements for contractors and subcontractors operating within the district.

CONSOLIDATED TAX REVENUE

Local Government Tax Distribution



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 1,276,094,188	6.67%
2015-16	1,331,454,282	4.34%
2016-17	1,400,961,200	5.22%
2017-18	1,488,077,654	6.22%
2018-19	1,583,392,929	6.41%
2019-20	1,559,711,490	-1.50%

LEGAL CITATION

Chapter 360 Nevada Revised Statutes.

CURRENT DISTRIBUTION OF REVENUE

Per NRS 360.600 through NRS 360.740; Revenues from the Supplemental City-County Relief Tax (SCCRT), Basic City-County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Government Services Tax (GST) and Real Property Transfer Tax (RPTT) are pooled at the county level for distribution to the local governments under a single formula.

For counties, cities, towns and special districts, the prior year total distribution or prior year base is increased by the change in Consumer Price Index (CPI) over the immediately preceding 5 calendar years to create the ensuing year base allocation. To the extent that there is revenue (from the six sources) in excess of what is necessary to allocate the base amount to the various local governments, the excess revenue will be distributed using a formula that incorporates population and growth statistics. "Enterprise" districts (user-fee based entities) initial base distribution is the amount that will be distributed for all subsequent fiscal years.

HISTORY

ORIGINALLY ENACTED

1997 session of State Legislature created the Local Government Tax Distribution Fund.

Consolidated Tax (continued)

A base amount of revenue was initially established under the 1997 legislation. For counties, cities, towns and special districts, the total distribution is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

AMENDMENTS

2001

For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

"One Plus" component of excess distribution to be phased out over the next 4 years.

The City of Henderson received a one time base increase of \$4,000,000.

2005

SB 38 provides an additional method for calculating the excess amount of the base monthly amount to be allocated to local governments in which: (1) the average amount of the assessed valuation of taxable property attributable to the net proceeds of minerals over the preceding 5 fiscal years is at least \$50 million; (2) the average percentage of change in the population over the preceding 5 fiscal years is a negative figure; or (3) both. The bill applied retroactively to January 1, 2005, but did not affect money previously distributed to local governments.

CONSOLIDATED TAX
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY
FISCAL YEAR 2019-20

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	GST	TOTAL
CARSON CITY	\$ 6,647,781	\$ 24,178,300	\$ 168,989	\$ 67,017	\$ 588,252	\$ 2,965,369	\$ 34,615,708
CHURCHILL	1,815,892	5,963,901	77,258	30,639	192,752	1,470,652	9,551,093
CLARK	214,531,274	750,271,579	6,786,356	2,691,328	31,427,385	124,813,741	1,130,521,663
DOUGLAS	4,077,632	15,225,046	147,926	58,664	1,069,229	3,121,309	23,699,807
ELKO	7,458,541	27,611,054	163,770	64,948	537,290	4,746,450	40,582,054
ESMERALDA	94,058	1,157,450	2,921	1,158	2,188	207,056	1,464,831
EUREKA	1,043,951	4,179,042	5,881	2,332	87,037	356,447	5,674,692
HUMBOLDT	2,837,431	10,730,005	51,215	20,311	203,620	1,835,870	15,678,452
LANDER	1,308,485	2,660,901	18,283	7,251	65,874	864,921	4,925,716
LINCOLN	202,491	1,210,499	15,842	6,282	22,250	485,581	1,942,945
LYON	3,514,593	11,581,912	167,463	66,412	654,224	3,628,742	19,613,347
MINERAL	347,834	1,605,403	14,138	5,607	8,234	471,691	2,452,908
NYE	3,834,823	13,038,028	144,266	57,213	444,709	2,995,745	20,514,785
PERSHING	654,578	1,963,754	20,674	8,199	64,980	683,991	3,396,176
STOREY	864,234	3,297,808	12,743	5,053	126,835	388,421	4,695,094
WASHOE	42,889,564	149,868,864	1,387,423	550,223	7,304,705	32,729,145	234,729,924
WHITE PINE	1,535,568	2,988,868	32,190	12,766	41,834	1,041,069	5,652,295
TOTAL	\$ 293,658,732	\$ 1,027,532,416	\$ 9,217,338	\$ 3,655,405	\$ 42,841,399	\$ 182,806,201	\$ 1,559,711,490

BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.

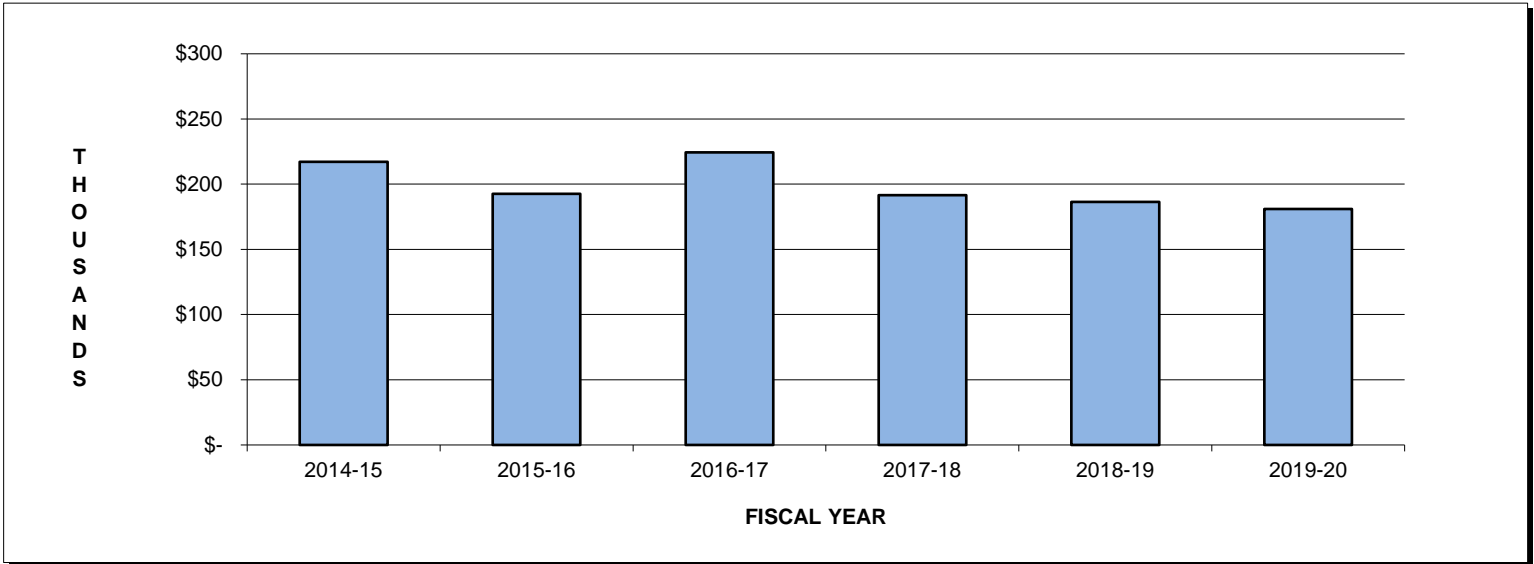
Real Property Transfer Tax (RPTT): Each county treasurer deposits to the Consolidated Tax Account, at least quarterly the revenue collected within the county.

Government Services Tax (GST): Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.

CONSOLIDATED TAX DISTRIBUTION
FISCAL YEAR 2019-20

CARSON CITY	\$ 34,571,346	LANDER COUNTY	\$ 3,885,445
Other	44,361	Other	1,040,272
TOTAL	<u>\$ 34,615,708</u>	TOTAL	<u>\$ 4,925,716</u>
CHURCHILL COUNTY	\$ 7,137,078	LINCOLN COUNTY	\$ 1,420,022
Fallon	2,046,037	Caliente	158,964
Other	367,977	Other	363,959
TOTAL	<u>\$ 9,551,093</u>	TOTAL	<u>\$ 1,942,945</u>
CLARK COUNTY	\$ 398,979,911	LYON COUNTY	\$ 17,340,933
Boulder City	11,172,736	Fernley	182,002
Henderson	114,624,938	Yerington	499,898
Las Vegas	310,953,610	Other	1,590,514
Mesquite	8,859,564	TOTAL	<u>\$ 19,613,347</u>
North Las Vegas	59,289,367	MINERAL COUNTY	\$ 2,315,753
Other	226,641,538	Other	137,155
TOTAL	<u>\$ 1,130,521,663</u>	TOTAL	<u>\$ 2,452,908</u>
DOUGLAS COUNTY	\$ 12,707,737	NYE COUNTY	\$ 17,227,184
Other	10,992,070	Other	3,287,600
TOTAL	<u>\$ 23,699,807</u>	TOTAL	<u>\$ 20,514,785</u>
ELKO COUNTY	\$ 16,894,977	PERSHING COUNTY	\$ 2,578,984
Carlin	2,097,082	Lovelock	481,181
Elko	15,106,720	Other	336,012
Wells	1,334,183	TOTAL	<u>\$ 3,396,176</u>
West Wendover	3,006,033	STOREY COUNTY	\$ 4,693,442
Other	2,143,059	Other	1,652
TOTAL	<u>\$ 40,582,054</u>	TOTAL	<u>\$ 4,695,094</u>
ESMERALDA COUNTY	\$ 1,411,603	WASHOE COUNTY	\$ 119,730,827
Other	53,228	Reno	71,057,307
TOTAL	<u>\$ 1,464,831</u>	Sparks	28,717,779
EUREKA COUNTY	\$ 5,603,852	Other	15,224,011
Other	70,839	TOTAL	<u>\$ 234,729,924</u>
TOTAL	<u>\$ 5,674,692</u>	WHITE PINE COUNTY	\$ 3,559,406
HUMBOLDT COUNTY	\$ 10,078,291	Ely	1,490,403
Winnemucca	3,813,058	Other	602,486
Other	1,787,102	TOTAL	<u>\$ 5,652,295</u>
TOTAL	<u>\$ 15,678,452</u>		
TOTAL DISTRIBUTION			<u><u>\$ 1,559,711,490</u></u>

EXHIBITION FACILITY FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS*	% CHANGE FROM PRIOR YEAR
2014-15	\$ 217,271	-11.28%
2015-16	192,525	-11.39%
2016-17	224,305	16.51%
2017-18	191,556	-14.60%
2018-19	186,450	-2.67%
2019-20	180,872	-2.99%

LEGAL CITATION

Chapter 360.760 - 360.796, Nevada Revised Statutes.

IMPOSITION AND RATE

Exhibition fee is \$5,000 if paid annually. Or if paid quarterly, the fee is equal to the number of businesses without a state business license taking part in each exhibition, multiplied by the number of days on which the exhibition is held, multiplied by \$1.25.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

HISTORY

ORIGINALLY ENACTED

Business License Fee was originally enacted during the 2003 Legislation Session as a fee on a person for the privilege of conducting business in this State, effective October 1, 2003. It replaced the business license requirement in 364A, repealed September 30, 2003.

AMENDMENTS

2005

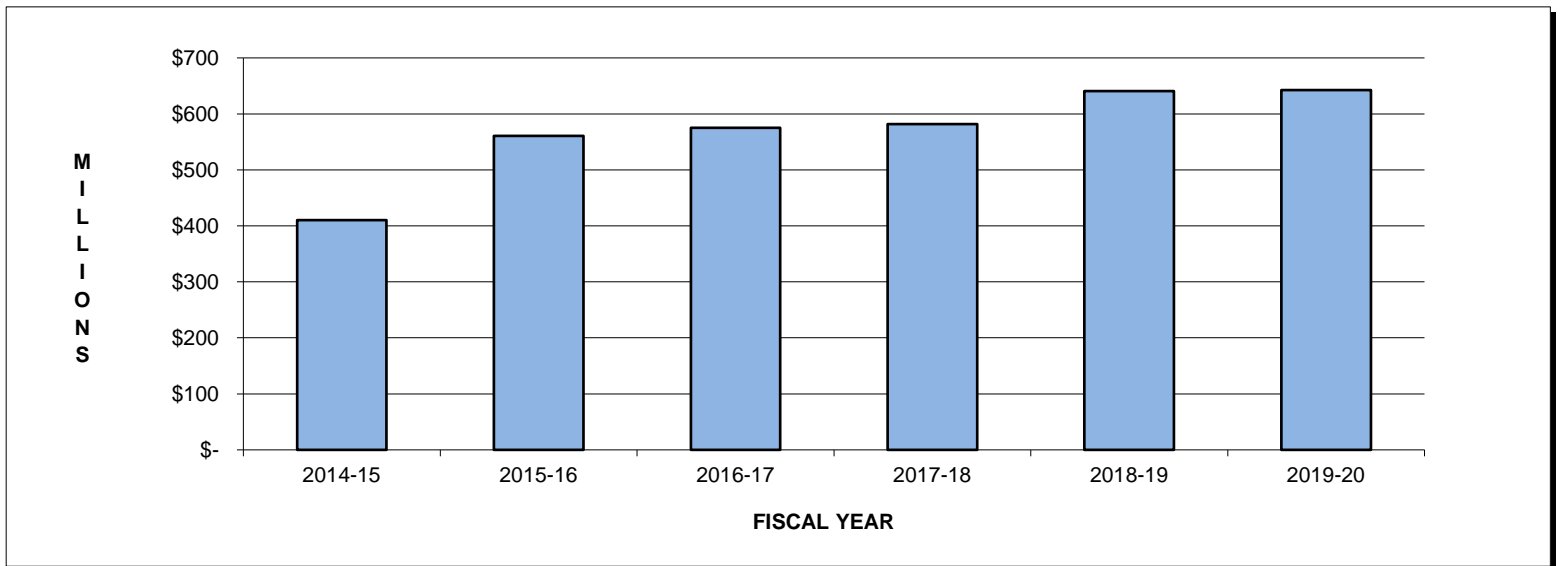
Amended effective July 1, 2005, by the 22nd Special Session of the Nevada Legislature to include a licensing fee for exhibition facilities.

2009

Amended effective October 1, 2009 by Assembly Bill 146 of the 75th Session of the Nevada Legislature. Assembly Bill 146 transferred the administration of the Business License fee from the Department of Taxation to the Nevada Secretary of State. The administration of the Exhibition Facilities fee remains with the Department of Taxation.

*Total collections may not match fiscal year distributions due to balancing activity.

MODIFIED BUSINESS TAX REVENUE



FISCAL YEAR	GENERAL BUSINESS	FINANCIAL INSTITUTIONS	MINING	ECONOMIC DEVELOPMENT	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 386,213,334	\$ 24,144,270	\$ -	\$ 145,552	\$ 410,503,156	6.62%
2015-16	511,574,457	27,043,782	21,938,368	164,140	560,720,746	36.59%
2016-17	525,711,142	27,418,060	22,103,717	170,282	575,403,201	2.62%
2017-18	531,001,790	28,404,810	22,437,129	140,267	581,983,996	1.14%
2018-19	588,364,782	29,590,123	22,419,773	141,188	640,515,866	10.06%
2019-20	585,374,301	34,306,987	22,921,979	138,717	642,741,984	0.35%

LEGAL CITATION

Chapter 363A, 363B, Nevada Revised Statutes.

IMPOSITION AND RATE

Tax is imposed on general businesses, financial institutions, and any entity subject to Net Proceeds of Minerals tax. For general businesses the tax rate is 1.475 percent of the amount by which the sum of all wages exceeds \$50,000 for the calendar quarter. The tax rate for financial institutions and entities subject to Net Proceeds of Minerals is 2 percent of the gross wages paid by the employer during the calendar quarter. There is an allowable deduction from the gross wages for amounts paid by the employer for qualified health insurance or a qualified health benefit plan. The tax is due on or before the last day of the month immediately following the calendar quarter.

CURRENT DISTRIBUTION OF REVENUE

Tax collected is distributed to the State General Fund. 50 percent of the tax paid by an entity which was directly recruited/assisted in locating to Nevada by a qualifying economic development agency is distributed back to that agency for a period of 10 years.

HISTORY

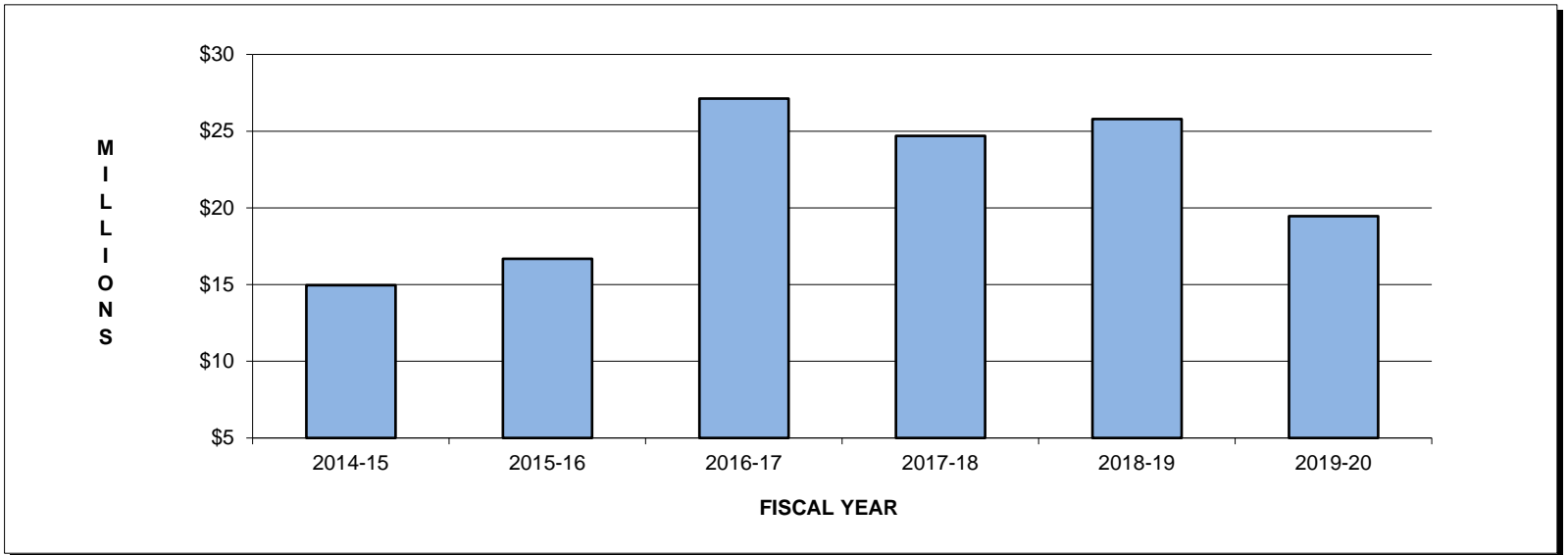
ORIGINALLY ENACTED

2003 Special Session of the State Legislature, effective July 1, 2003. This tax replaces the Business Tax under NRS 364A which was repealed September 30, 2003.

Modified Business Tax (continued)

AMENDMENTS	2003	The 2003 Special Session of the State Legislature set the initial tax rate of 0.7 percent for general businesses, effective July 1, 2003 through June 30, 2004. The rate decreased to 0.65 percent effective July 1, 2004 through June 30, 2005. The rate for general businesses decreased to 0.63 percent effective July 1, 2005. A 2% tax rate imposed upon financial institutions.
	2009	Senate Bill 429 of the 2009 Session of the State Legislature changed the tax to a two-tiered rate for General Businesses. The rate on the first \$62,500 of taxable wages is 0.5 percent; wages above \$62,500 are taxed at 1.17 percent. The rate for Financial Institutions was not changed.
	2009	Assembly Bill 317 of the 2009 Session of the State Legislature provides for a 50 percent distribution of Modified Business Tax paid by a business for a period of 10 years to a redevelopment agency that is responsible for locating a business in the state between July 1, 2009 and June 30, 2011.
	2011	Assembly Bill 561 of the 2011 Session of the State Legislature changed the rate to 1.17 percent on taxable wages paid above \$62,500 in a calendar quarter. There is no tax on wages paid which are less than \$62,500 in a calendar quarter. The new rate applies from July 1, 2011 through June 30, 2013.
	2013	Senate Bill 475 of the 2013 Session of the State Legislature became effective July 1, 2013. The changes under this bill extend the 0% rate on Tier 1 of the MBT to June 30, 2015. Additionally, the Tier 1 threshold is increased from \$62,500 to \$85,000. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$85,000 for the calendar quarter, the amount of tax is 0% of the sum of those wages. If the sum of all the wages paid by the employer exceeds \$85,000 for the calendar quarter, the tax is 1.17 percent of the amount of the wages that exceeds \$85,000.
	2015	Senate Bill 483 of the 2015 Session of the State Legislature became effective July 1, 2015. The changes under this bill bring the rate to 1.475 percent from 1.17 percent. Additionally, the new threshold is decreased from \$85,000 to \$50,000 per quarter. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$50,000 for the calendar quarter, the amount of tax is \$0. If the sum of all the wages paid by the employer exceeds \$50,000 for the calendar quarter, the tax is 1.475% of the amount of wages that exceeds the \$50,000.
	2019	Senate Bill 551 of the 2019 Session of the State Legislature eliminated the rate reduction mechanism for the Modified Business Tax (MBT), which the Department used to determine whether the rates of the MBT taxes should be reduced in future fiscal years, and maintains the existing tax rates of 2 percent for financial institutions and mining entities, and 1.475 percent for general businesses.

LIVE ENTERTAINMENT TAX REVENUE



FISCAL YEAR	NEVADA ARTS COUNCIL	GENERAL FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ -	\$ 14,965,649	\$ 14,965,649	-0.10%
2015-16	150,000	16,536,346	16,686,346	11.50%
2016-17	150,000	26,977,758	27,127,758	62.57%
2017-18	150,000	24,544,887	24,694,887	-8.97%
2018-19	150,000	25,642,344	25,792,344	4.44%
2019-20	150,000	19,310,268*	19,460,268	-24.55%

*Due to refund activity between fiscal years, the state's accounting system reports General Fund distributions of \$19,159,947 in Fiscal Year 2019-20.

LEGAL CITATION Chapter 368A, Nevada Revised Statutes.

IMPOSITION AND RATE Live Entertainment Tax is administered by two State agencies, the Gaming Control Board for live entertainment events held within licensed gaming establishments; and the Department of Taxation for live entertainment events held in other venues. A 9 percent tax rate is imposed on the admission charge to a facility with a minimum occupancy of 200; or 9 percent of the charge for the live entertainment provided by an escort.

CURRENT DISTRIBUTION OF REVENUE State General Fund. Each year \$150,000 is transferred to the Nevada Arts Council.

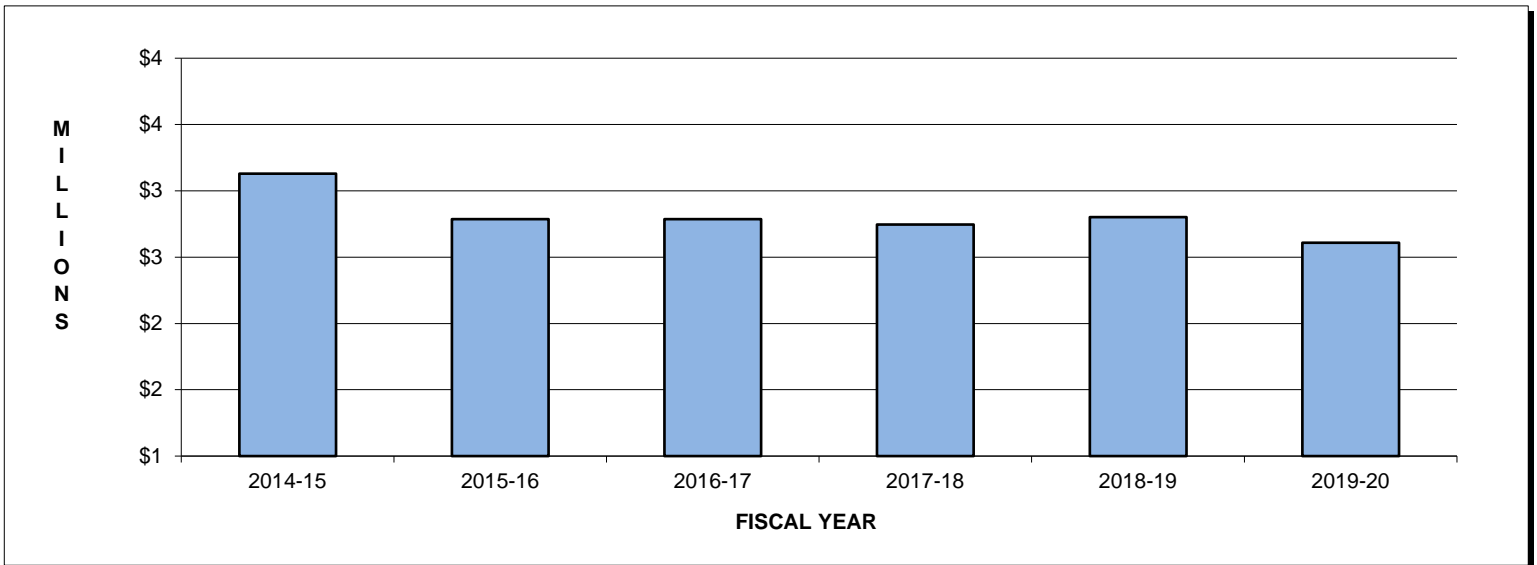
HISTORY

ORIGINALLY ENACTED 2003 Session of the State Legislature enacted a tax on live entertainment establishments with a minimum occupancy of 300 seats, effective January 1, 2004.

AMENDMENTS

- 2005 Amended by the 2005 Session of the State Legislature to reduce the minimum occupancy to 200 seats, and to exempt NASCAR Nextel Cup races from the tax effective July 1, 2007.
- 2007 Amended by the 2007 Session of the State Legislature to exempt minor league baseball games from the tax.
- 2015 Amended by the 2015 Session of the State Legislature to eliminate the two tiers based on occupancy. The two-tiered tax rates were also eliminated, along with the tax on the sale of food, beverage, and merchandise.

BANK EXCISE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 3,129,940	12.26%
2015-16	2,786,429	-10.98%
2016-17	2,785,200	-0.04%
2017-18	2,745,343	-1.43%
2018-19	2,802,489	2.08%
2019-20	2,608,720	-6.91%

LEGAL CITATION

Chapter 363A.120 Nevada Revised Statutes.

IMPOSITION AND RATE

A tax imposed on each bank at the rate of \$1,750 for each branch office in excess of one maintained by the bank in any county in this State on the first day of each calendar quarter. Each bank that maintains more than one branch office in any county in this State on the first day of a calendar quarter shall make quarterly tax payments due on or before the last day of the first month of that calendar quarter.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

HISTORY

ORIGINALLY ENACTED

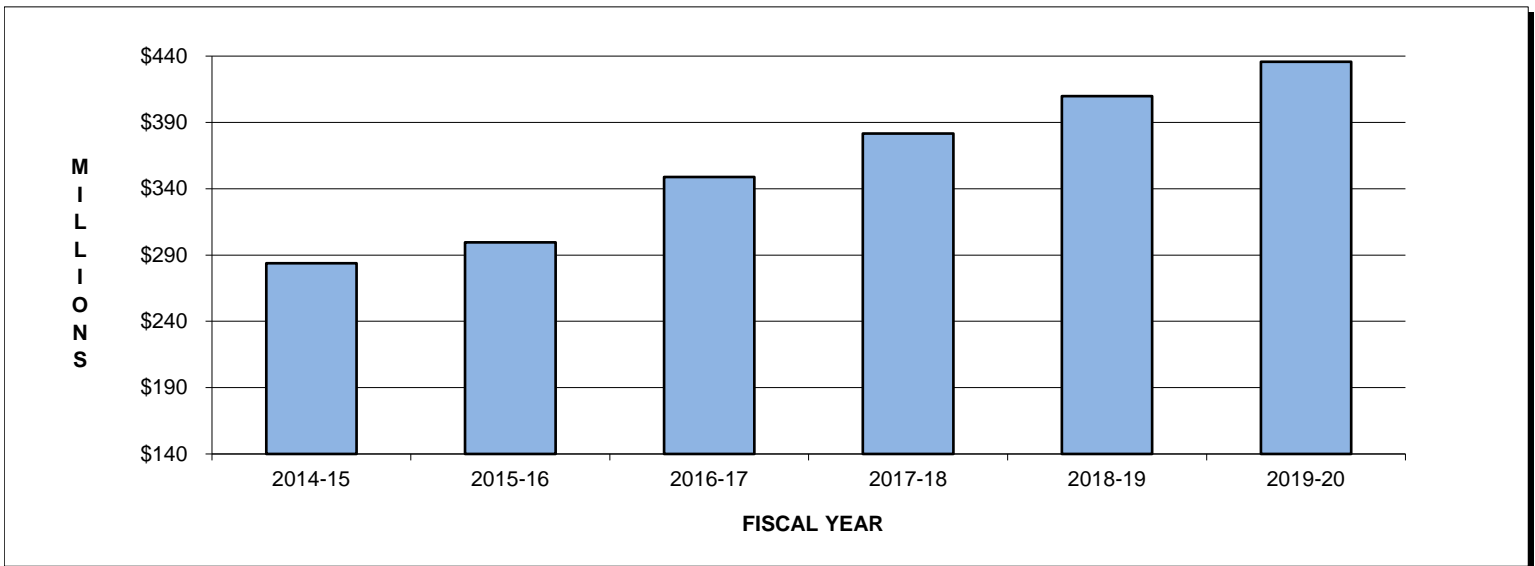
2003 Session of the State Legislature, effective January 1, 2004.

AMENDMENTS

2005

2005 Special Session of the State Legislature amended the language to impose the tax on the number of branch offices in each county in excess of one branch per county.

INSURANCE PREMIUM TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 283,745,186	11.42%
2015-16	299,605,621	5.59%
2016-17	348,928,247	16.46%
2017-18	381,540,491	9.35%
2018-19	409,840,471	7.42%
2019-20	435,761,894	6.32%

LEGAL CITATION

Chapter 680B Nevada Revised Statutes.

IMPOSITION AND RATE

A tax rate of 3.5 percent is imposed on insurers for the privilege of transacting business in this State; and effective June 17, 2005, 2 percent tax rate for Risk Retention Groups. The tax is assessed upon net direct premiums and net direct considerations written. The premium tax is due on March 15th of each year on premiums written in the prior calendar year. Insurers who are required to pay a tax of at least \$2,000 the preceding calendar year must pay quarterly tax payments based on actual net direct premiums and net direct considerations written for the current reporting quarter. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. The total aggregate amount of credits that may be applied by all insurers is capped at \$5,000,000 and is allocated to each insurer on a pro rata basis by determining the percentage of the total amount calculated for all insurers that is allocable to each insurer.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

HISTORY

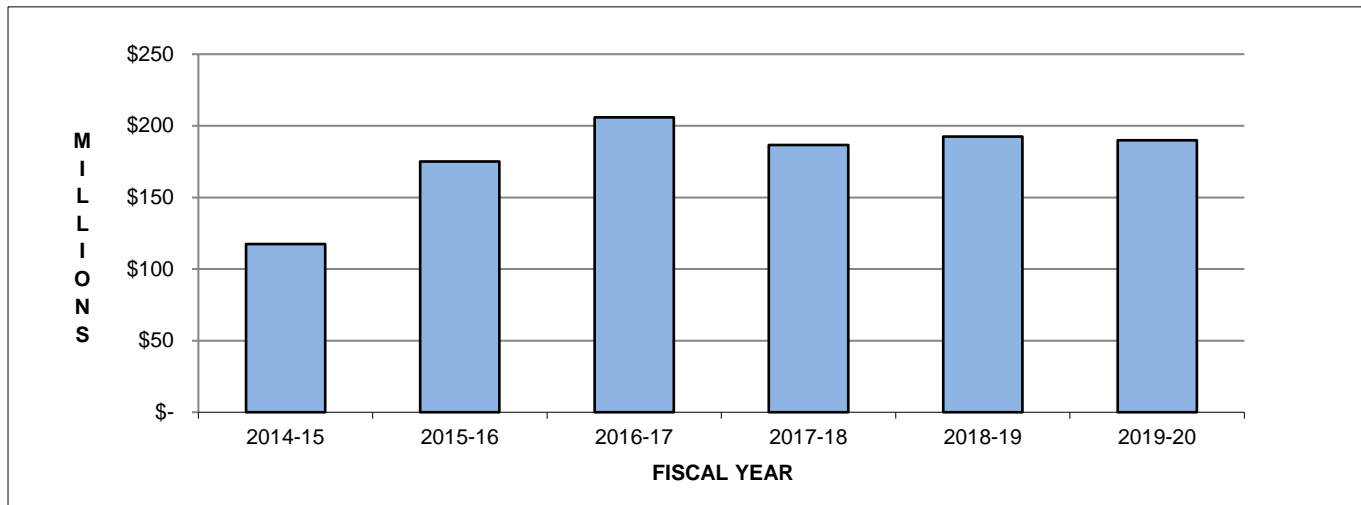
ORIGINALLY ENACTED

1933 session of the State legislature.

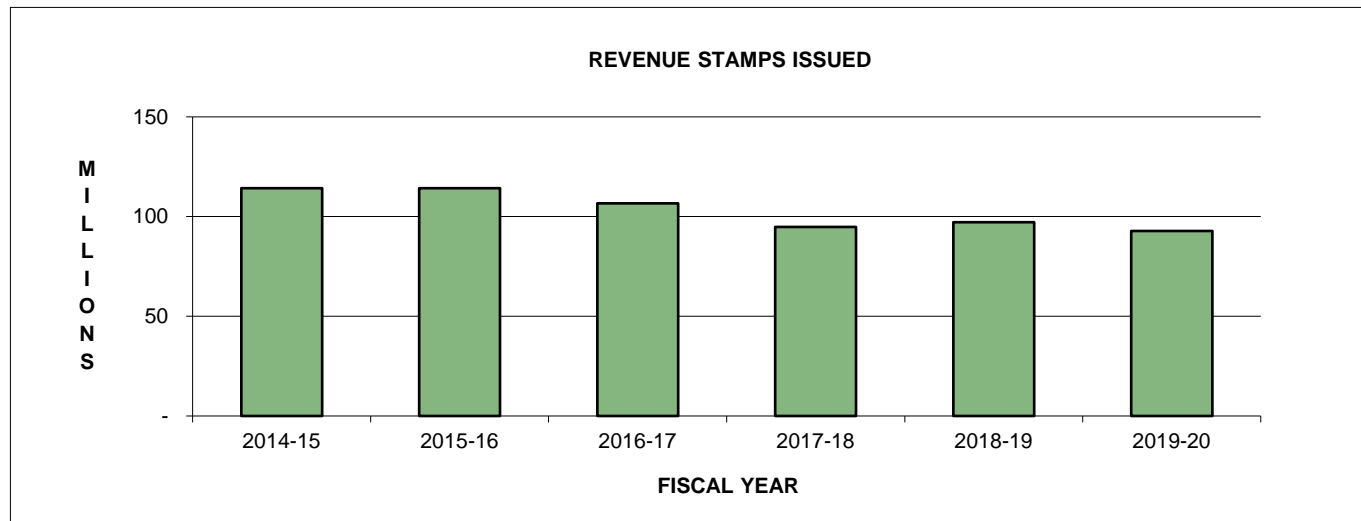
Insurance Premium Tax Revenue (continued)

AMENDMENTS	1993	1993 session of the State Legislature transferred the function of tax collection to the Department of Taxation from the Department of Insurance effective July 1, 1993 per AB 782.
	1995	1995 Session of the State Legislature passed legislation requiring private insurers who are writing industrial insurance in this State to pay premium tax on those policies. The legislation also provided for a credit against premium taxes on industrial insurance policies in an amount equal to the assessment paid by the insurer to the Division of Industrial Relations, effective July 1, 1999.
	1997	1997 Session of the State Legislature changed the due date of the annual return from March 1 st to March 15 th and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.
	1999	1999 Session of the State Legislature requires insurers to provide statements to insureds if the portion of premium is attributable to the general premium tax, fees or assessments, effective July 1, 2000.
	2005	2005 Session of the State Legislature lowered the tax rate for Risk Retention Groups from 3.5 percent to 2 percent, effective June 17, 2005.
	2014	2014 Special Session of the State Legislature changed the amount of home office credits that may be applied by all qualified insurers to not exceed \$5 million and must be allocated to each insurer on a pro rata basis by determining the percentage of the total amount calculated for all insurers, effective January 1, 2016. These credits expire January 1, 2021.

CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	STAMP REVENUE	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 105,914,305	\$ 11,458,040	\$ 9,863	\$ 117,382,207	14.37%
2015-16	161,946,389	13,131,919	10,070	175,088,378	49.16%
2016-17	191,304,626	14,693,540	9,788	206,007,953	17.66%
2017-18	170,112,494	16,496,006	11,238	186,619,738	-9.41%
2018-19	174,452,651	18,099,022	9,638	192,561,311	3.18%
2019-20	166,351,925	23,200,047	328,924	189,880,895	-1.39%



FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
2013-14	114,233,400	-4.06%	2017-18	94,796,400	-11.13%
2014-15	131,808,000	15.38%	2018-19	97,178,850	2.51%
2015-16	89,281,635	-21.84%	2019-20	92,698,800	-4.61%

NOTE: The tax represents stamps paid for, penalty and interest, and Use Tax paid by manufacturers on gift or sample cigarettes. Revenue stamps represent the number of paid stamps issued by the Department.

Cigarette and Other Tobacco Products Tax Revenue (continued)

LEGAL CITATION	Chapter 370 and Chapter 370A Nevada Revised Statutes.	
RATE	Cigarettes - 90 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.	
LICENSE FEES	Wholesale Cigarette Dealer	\$650
	Retail Cigarette Dealer	\$50
	Cigarette Manufacturer	\$1,000
	Wholesale Other Tobacco Product Dealer	\$650
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to eligible local governments through the Consolidated Tax distribution.	
	85 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.	
	Administrative fees determined by legislative appropriation are taken from total receipts.	

HISTORY

ORIGINALLY ENACTED	1947 Session of State Legislature.	
RATE	1947 - 1949, 2 cents per package; 1949 - 1961, 3 cents per package; 1961 - 1969, 7 cents per package; 1969 to June 30, 1983, 10 cents; July 1, 1983 to June 30, 1985, 15 cents per package; July 1, 1985 to June 30, 1987, 7.5 mills per cigarette; July 1, 1987 to June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette; July 22, 2003, 40 mills per cigarette.	
AMENDMENTS	1947	Wholesalers' discount of 10 percent for stamping; 5 percent for administration; remainder to State General Fund.
	1949	Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund; 12.5 percent to counties.
	1953	Effective date of Use Tax on cigarettes.
	1955	Wholesalers' discount for stamping reduced to 5 percent.
	1960	Refunds allowed for tax paid on stale cigarettes.
	1961	Wholesalers' stamping discount, 4 percent; revenue distribution, 66 percent to State General Fund; 28.5 percent to cities and counties based on population; 5.5 percent to counties based on sales.
	1965	Revenue distribution changed - 30 percent to State General Fund; 64.5 percent to cities and counties based on population; 5.5 percent to counties based on county sales.
	1967	Revenue distribution changed - 100 percent local.
		No cities - 100 percent to county.
		One city - to county and city based on population.
		Two or more cities - to cities based on population.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)

- 1969 Compensation to the state for the costs of collecting the taxes and license fees was changed to annual transmission of \$33,000 from the remittances of the tax to the state treasurer to the tax commission.
- 1971 Compensation to the state for costs of collecting the taxes and license fees was changed from \$33,000 annually to such a sum as the legislature shall specify. Additionally, Monthly report required from tobacco dealers of other tobacco products.
- 1977 Required licensing of retail dealers in cigarettes and for direct taxation of the consumers of cigarettes; permitted the governing body of an Indian reservation of colony to impose an excise tax on the sales of cigarettes and provided for refund in certain instances.
- 1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps:

FY 2013-14	17,580,000	FY 2014-15	20,115,000
FY 2015-16	16,185,000	FY 2016-17	15,780,000
FY 2017-18	16,830,000	FY 2018-19	16,560,000
FY 2019-20	16,905,000		
- 1983 The 1983 session of the State Legislature enacted an additional 5 cent per pack tax for distribution to the State General Fund. In addition, all products made from tobacco, other than cigarettes, are taxed at 30 percent of the manufacturer's wholesale price for distribution to the State General Fund.
- 1985 The 1985 Session of the State Legislature enacted a tax base change to 7.5 mills per cigarette but not less than 15 cents per package.
- 1987 The 1987 Session of the State Legislature enacted a tax rate change to 10 mills per cigarette but not less than 20 cents per package.
- 1989 The 1989 Session of the State Legislature enacted a tax rate change to 17.5 mills per cigarette.
- 1991 Wholesalers' discount for stamping reduced from 4 percent to 3 percent.

Other tobacco products displayed or exhibited at trade show exempt from excise tax.
- 1997 The 1997 Legislature created the Consolidated Tax Program. Beginning FY 1998-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
- 1999 The 1999 Legislature enacted Assembly Bill 667, which is Nevada's model legislation for the Tobacco Master Settlement Agreement. Effective May 24, 1999, all manufacturers of tobacco products sold in Nevada are required to participate in the Tobacco Settlement Agreement or to place

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)

- 2001 Senate Bill 381, effective July 1, 2001, revised the definition of wholesale dealer and wholesale price for Other Tobacco Products. SB 381 changed the payment of tax to after the sale or distribution of Other Tobacco
- Senate Bill 527, effective July 1, 2001, provides for an exemption for duty-free sales enterprises and persons importing cigarettes for personal use. SB 527 also requires cigarette revenue stamps designed to identify the dealer who affixes the stamp.
- 2003 Senate Bill 8, effective July 22, 2003, enacted a tax rate change on cigarettes to 40 mills per cigarette.
- Assembly Bill 4, effective August 1, 2003, changed the cigarette wholesalers' discount rate for stamping from 3 percent to 0.5 percent. AB4 also changed the other tobacco products wholesalers' collection allowance from 2 percent to 0.5 percent if the taxes are paid timely.
- 2005 Assembly Bill 436, effective October 1, 2005, requires the Department to maintain a listing of tobacco products that may be sold in the state of Nevada on the Department's internet website by January 1, 2006; prohibits a person from affixing a stamp to a package of cigarettes of a manufacturer of tobacco products or brand family which is not included in the directory; and prohibits the sale, offer or possession for sale, cigarettes of a manufacturer of tobacco products or brand family not included in the
- Assembly Bill 464, effective June 10, 2005, adds new licensing requirements for manufacturers and retailers of tobacco products; adds licensing and reporting requirements for anyone selling tobacco products into Nevada; prohibits a person, other than a wholesale dealer, from receiving unstamped cigarette packages; and provides various felony charges for certain violations of the tobacco tax laws.
- 2008 Senate Bill 2 of the 25th Special Session temporarily changed the cigarette wholesalers' discount rate for stamping from 0.5 percent to 0.25 percent. Senate Bill 2 also temporarily changed the other tobacco products wholesalers' collection allowance from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.
- 2009 Assembly Bill 552 of the 2009 Legislative Session removed the sunset date of June 30, 2009 for the collection allowance and discount rate of 0.25
- 2015 Senate Bill 483 of the 2015 Legislative Session increased the General Fund portion of sales tax from 40 mills to 90 mills per pack.
- 2019 Senate Bill 81 of the 2019 Legislative Session revised when the payment of the tax on other tobacco products is due; requires tobacco wholesale dealers to maintain a certain level of product inventory; establishes procedures for claiming a refund; requires tobacco dealers to maintain certain records; revises civil penalties for violations of the law; and provides conforming language to include other tobacco products within the cigarette statutes.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued) 2019 Assembly Bill 535 of the 2019 Legislative Session revised the wholesale cigarette dealer licensing fee and established licensing fees for cigarette manufacturers, wholesale dealers of other tobacco products and tobacco retailers, effective October 1, 2019:

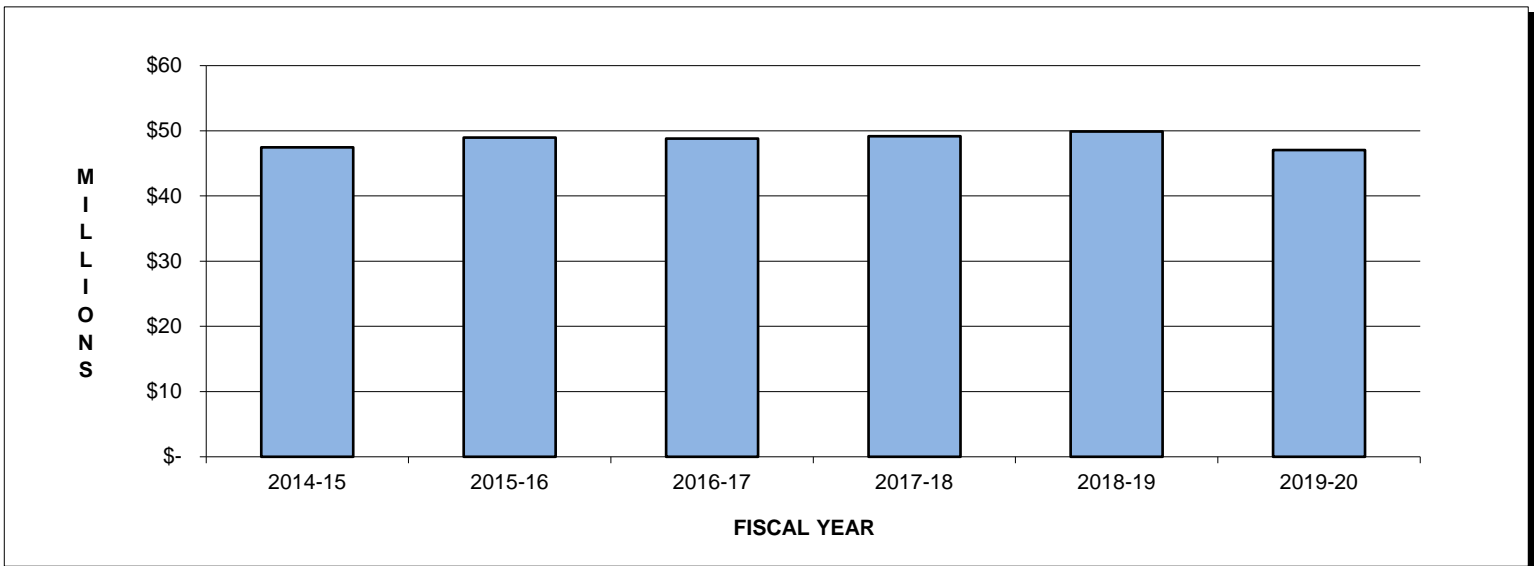
Cigarette Manufacturer's License	\$1,000
Wholesale Dealer of Cigarettes License	\$650
Wholesale Dealer of Other Tobacco Products License	\$650
Tobacco Retailer's License	\$50

Senate Bill 263 of the 2019 Legislative Session added vapor and alternative nicotine products to the definition of other tobacco products, including electronic cigarettes, cigars, cigarillos, pipes, hookahs, vape pens, similar products and their components.

TRANSFER OF CIGARETTE TAX REVENUE
TO CONSOLIDATED TAX
FISCAL YEAR 2019-20

COUNTY	TAX	% OF TOTAL
Carson City	\$ 168,989	0.09%
Churchill	77,258	0.04%
Clark	6,786,356	3.57%
Douglas	147,926	0.08%
Elko	163,770	0.09%
Esmeralda	2,921	0.00%
Eureka	5,881	0.00%
Humboldt	51,215	0.03%
Lander	18,283	0.01%
Lincoln	15,842	0.01%
Lyon	167,463	0.09%
Mineral	14,138	0.01%
Nye	144,266	0.08%
Pershing	20,674	0.01%
Storey	12,743	0.01%
Washoe	1,387,423	0.73%
White Pine	32,190	0.02%
TOTAL COUNTY TRANSFER	\$ 9,217,338	4.85%
Administrative Fees	\$ 439,845	0.23%
License Fees	328,924	0.17%
State General Fund	156,694,742	82.52%
Other Tobacco Products	23,200,047	12.22%
TOTAL	\$ 189,880,895	100.00%

LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES AND FINES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 47,244,106	\$ 207,775	\$ 47,451,881	1.61%
2015-16	48,737,828	214,800	48,952,628	3.16%
2016-17	48,610,512	219,756	48,830,269	-0.25%
2017-18	48,944,973	229,881	49,174,854	0.71%
2018-19	49,665,191	226,290	49,891,481	1.46%
2019-20	46,844,514	231,353	47,075,867	-5.64%

LEGAL CITATION

Chapters 369 and 597 Nevada Revised Statutes.

RATES

Over 22 percent alcohol content by volume	\$3.60 per gallon
Over 14 percent up to 22 percent by volume	\$1.30 per gallon
0.5 up to 14 percent by volume	\$0.70 per gallon
Beer (malt beverage)	\$0.16 per gallon

LICENSE FEES

Importer of wine, beer, and liquor	\$500
Importer of beer	\$150
Wholesaler of wine, beer and liquor	\$250
Wholesaler of beer	\$75
Brew Pub	\$75
Brewer	\$75
Winemaker	\$75
Certificate of Compliance	\$50
Instructional Wine Maker	\$75
Craft Distiller	\$75
Estate Distiller	\$75

FINES

First offense	\$500
Second offense	\$1,000
Third and subsequent offenses	\$5,000

Liquor Tax Revenue (continued)

CURRENT DISTRIBUTION OF REVENUE

50 cents per gallon of collections on over 22 percent alcohol content allocated for distribution to eligible local governments through the Consolidated Tax distribution. The portion of tax on liquor containing over 22 percent alcohol which exceeds \$3.45 per wine gallon is transferred to the liquor program account in the State General Fund. Fifty percent of Liquor Awareness Fines go to Aid for Victims of Domestic Violence and the other fifty percent go to community juvenile justice programs. All remaining revenues go to the State General Fund.

HISTORY

ORIGINALLY ENACTED

1935 as a Stamp Tax.

RATES

- 1935 Case beer, 24 bottles, 6 cents per case; 36 bottles, 9 cents per case; keg beer, 2 cents per gallon. Wines up to 14 percent alcohol content, 2 1/2 cents per quart; 14 percent up to 22 percent alcohol content, 5 cents per quart. All alcoholic beverages over 22 percent alcohol content, up to 4 ounces, 1 cent; up to 8 ounces, 2 cents; up to 16 ounces, 5 cents; up to 32 ounces, 10 cents.
- 1945 Beer, 3 cents per gallon; liquor, 8 percent up to 14 percent alcohol content, 15 cents per gallon; over 14 percent up to 22 percent alcohol content, 25 cents per gallon; over 22 percent alcohol content, 60 cents per gallon.
- 1947 Beer, 3 cents per gallon; liquor, up to 14 percent alcohol content, 15 cents per gallon; over 14 percent to 22 percent alcohol content, 25 cents per gallon; over 22 percent alcohol content, 80 cents per gallon.
- 1961 Beer, 6 cents per gallon; liquor, up to 14 percent alcohol content, 30 cents per gallon; over 14 percent up to 22 percent alcohol content, 50 cents per gallon; over 22 percent alcohol content, \$1.40 per gallon.
- 1969 Over 22 percent alcohol increased to \$1.90 per gallon.
- 1981 Over 22 percent alcohol increased to \$2.05 per gallon.
- 1983 Beer, 9 cents per gallon; liquor, up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon; over 22 percent alcohol content, \$2.05 per gallon.
- 2003 Beer, 16 cents per per gallon, up to 14 percent alcohol content, 70 cents per gallon; over 14 percent up to 22 percent alcohol content, \$1.30 cents per gallon; over 22 percent alcohol content, \$3.60 per gallon.

DISTRIBUTION

- 1935 3 percent for administration, \$100,000 to School Fund; \$24,000 to University Contingent Fund; balance to State Emergency Employment Bond Interest and Redemption Fund.
- 1937 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 15 percent to University Contingent Fund; 35 percent to State Emergency Employment Bond Interest and Redemption Fund.
- 1939 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 40 percent to University Contingent Fund; 10 percent to Consolidated Bond Interest and Redemption Fund.

Liquor Tax Revenue (continued)

DISTRIBUTION (continued)	1943	5 percent maximum for administration; balance to General Fund.
	1949	All revenue to General Fund, administration costs appropriated.
	1969	All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly: No cities - 100 percent to county. One city - based on population ratio of county and city. Two or more cities - to cities based on population.
	1981	Additional 15 cent tax on over 22 percent alcohol allocated to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
AMENDMENTS	1945	Changed from Stamp Tax to Excise Tax.
	1955	Allowed 2 percent tax discount to importer.
	1961	Allowed 3 percent tax discount to importer.
	1969	Raised rate for over 22 percent alcohol content from \$1.40 to \$1.90 and allocated 50 cents of that rate to counties and cities.
	1981	Raised rate for over 22 percent alcohol content from \$1.90 to \$2.05 allocating 50 cents of that rate to counties and cities and 15 cents to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
	1983	Raised rates for beer to 9 cents per gallon; liquor up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon. Over 22 percent alcohol content remained at \$2.05 per gallon.
	1995	An applicant for a certificate of compliance must pay a \$50 fee. This fee is renewable on or before July 1st of each year. Assembly Bill 594, effective July 2, 1995, prohibited a person from operating a brew pub without a brew pub's license; added the definition of a brew pub and provided language for the operations of a brewpub.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Senate Bill 428, effective June 7, 1999 increased the amount of wine a Nevada resident may import from one gallon per month to twelve cases per year for personal or household use. Other alcoholic beverages remain at one gallon per month.
2001	Assembly Bill 12, effective June 15, 2001, authorized the transfer of liquor (not including beer), between affiliated retailers that hold non-restricted gaming licenses.	

Liquor Tax Revenue (continued)

AMENDMENTS
(continued)

- 2003 Assembly Bill 437, effective July 1, 2003, changed the definition of supplier and authorized the transfer of liquor including beer, between affiliated retailers that hold non-restricted gaming licenses.
- Assembly Bill 4, effective August 1, 2003, changed the early payment discount rate from 3 percent to 0.5 percent.
- Senate Bill 373, effective October 1, 2003, changed the reporting requirements for shipments of liquor into Nevada by a common or contract carrier.
- Raised rates for beer to 16 cents per gallon; liquor up to 14 percent alcohol content, 70 cents per gallon; over 14 percent up to 22 percent alcohol content, \$1.30 per gallon and over 22 percent alcohol content to \$3.60 per gallon.
- 2005 Assembly Bill 221, effective June 10, 2005, adds rectifiers to the definition of a supplier.
- Senate Bill 233, effective June 10, 2005, creates licensing requirements for Instructional Wine Making Facilities; limits the amount of wine produced per person to 60 gallons in a 12 month period; wine produced on the premises can only be used for household or personal use; and exempts Instructional Wine Making Facilities from the liquor excise tax.
- Senate Bill 457, effective June 17, 2005, revised provisions governing the storage and transfer of liquor between certain retail liquor stores; authorizes a wholesale dealer, supplier, retailer or retail liquor dealer to bring a civil action for certain violations relating to intoxicating liquor; requires sellers, servers and security personnel employed at an establishment where alcoholic beverages are sold to complete alcohol awareness training; and requires the Department of Taxation to impose administrative fines upon the owners or operators of certain establishments for violations relating to alcohol awareness training cards.
- 2008 Senate Bill 2 of the 25th Special Session temporarily reduced the early payment discount rate from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.
- 2009 Assembly Bill 432 of the 2009 Legislative Session provides that fines collected from establishments for alcohol awareness training violations are to be distributed 50 percent to Aid to Victims of Domestic Violence and 50 percent to community juvenile justice programs.
- Assembly Bill 552 removed the sunset date of June 30, 2009 for the discount rate.
- 2013 Assembly Bill 153 provided for the licensing and operation of craft distilleries in the State; setting forth the condition under which spirits manufactured as such estate distilleries may be sold.
- 2017 Senate Bill 199 added language to provide for the licensing and operation of estate distilleries in this State; setting forth the conditions under which spirits manufactured at such estate distilleries may be sold.

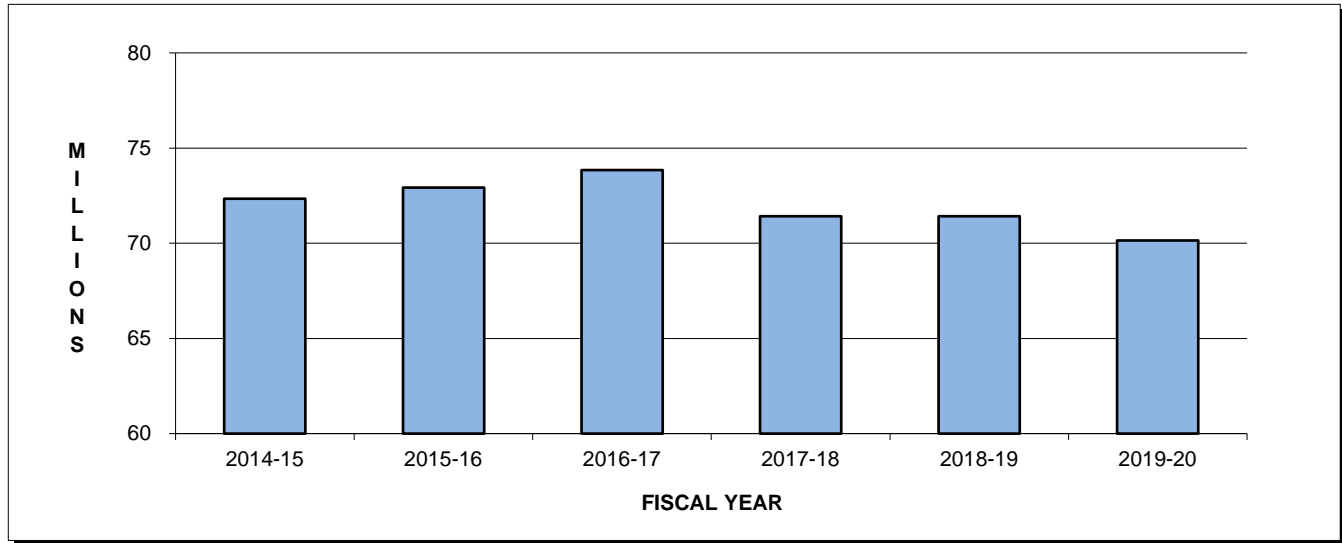
Liquor Tax Revenue (continued)

TRANSFER OF LIQUOR TAX REVENUE
TO CONSOLIDATED TAX
FISCAL YEAR 2019-20

COUNTY	TAX	% OF TOTAL
Carson City	\$ 67,017	0.14%
Churchill	30,639	0.07%
Clark	2,691,328	5.72%
Douglas	58,664	0.12%
Elko	64,948	0.14%
Esmeralda	1,158	0.00%
Eureka	2,332	0.00%
Humboldt	20,311	0.04%
Lander	7,251	0.02%
Lincoln	6,282	0.01%
Lyon	66,412	0.14%
Mineral	5,607	0.01%
Nye	57,213	0.12%
Pershing	8,199	0.02%
Storey	5,053	0.01%
Washoe	550,223	1.17%
White Pine	12,766	0.03%
TOTAL COUNTY TRANSFER	\$ 3,655,405	7.76%
Liquor Program Account	1,096,621	2.33%
State General Fund	42,312,940	89.88%
Alcoholic Beverage Awareness Program Fine		
Victims of Domestic Violence	5,450	0.01%
Community Juvenile Justice Program	5,450	0.01%
TOTAL	\$ 47,075,867	100.00%

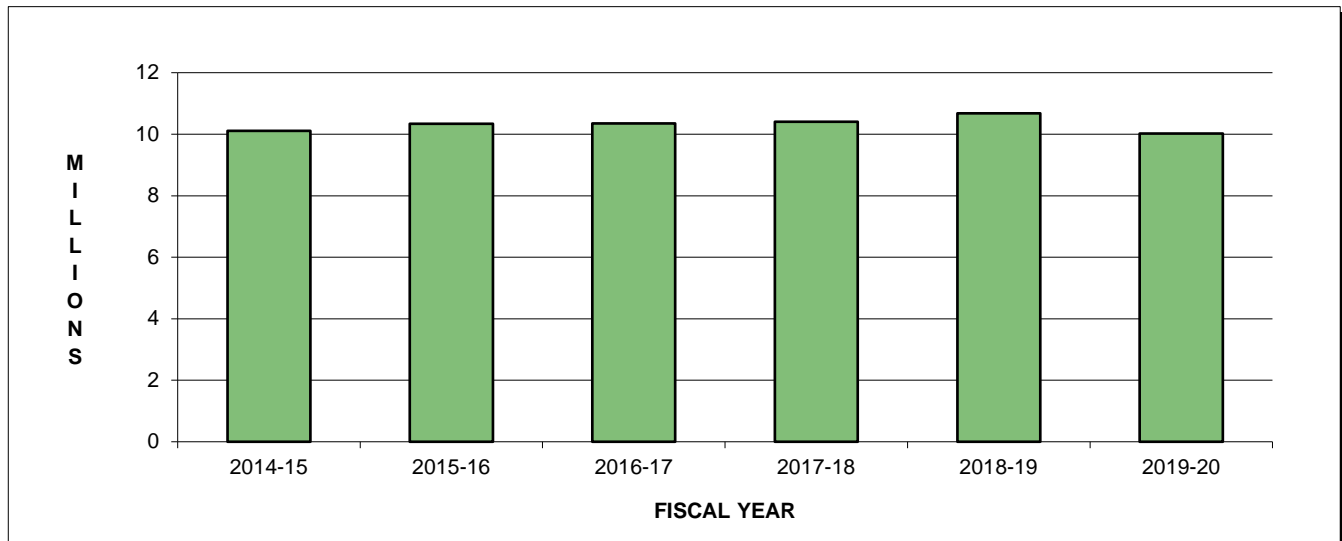
ALCOHOLIC BEVERAGE GROWTH

BEER - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2014-15	72,967,647	1.75%	2017-18	73,850,960	1.27%
2015-16	72,340,606	-0.86%	2018-19	71,415,131	-3.30%
2016-17	72,923,338	0.81%	2019-20	70,152,388	-1.77%

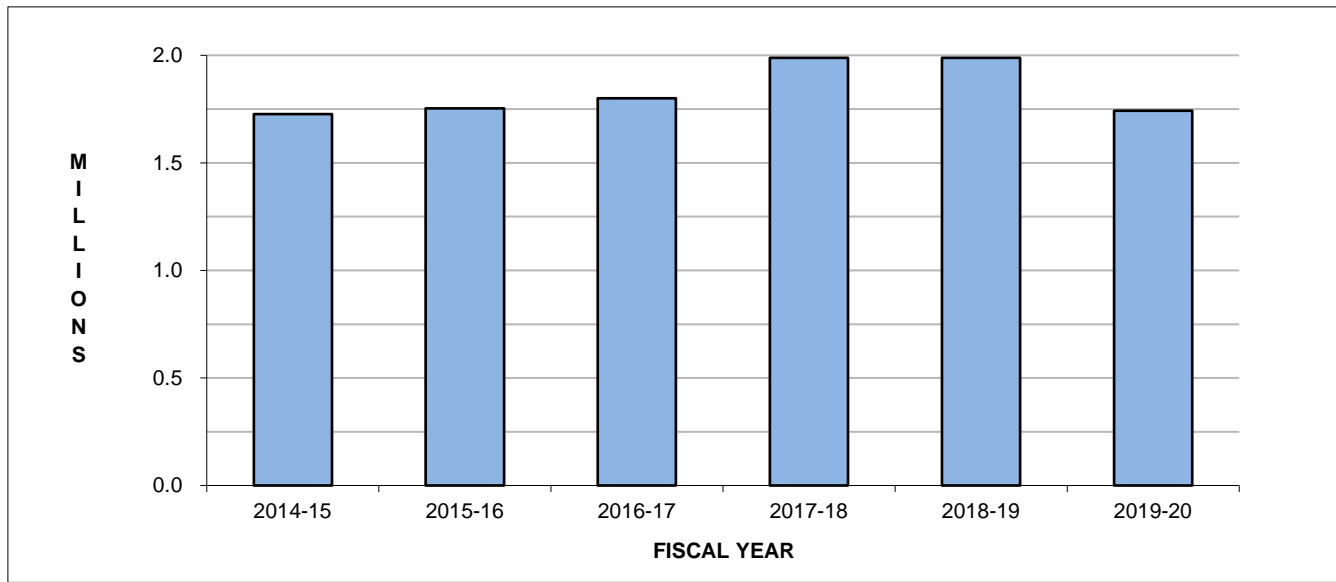
ALCOHOLIC BEVERAGES 0.50% TO 14% ALCOHOL CONTENT BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2014-15	10,112,114	2.37%	2017-18	10,405,489	0.58%
2015-16	10,334,207	2.20%	2018-19	10,677,534	2.61%
2016-17	10,345,879	0.11%	2019-20	10,023,256	-6.13%

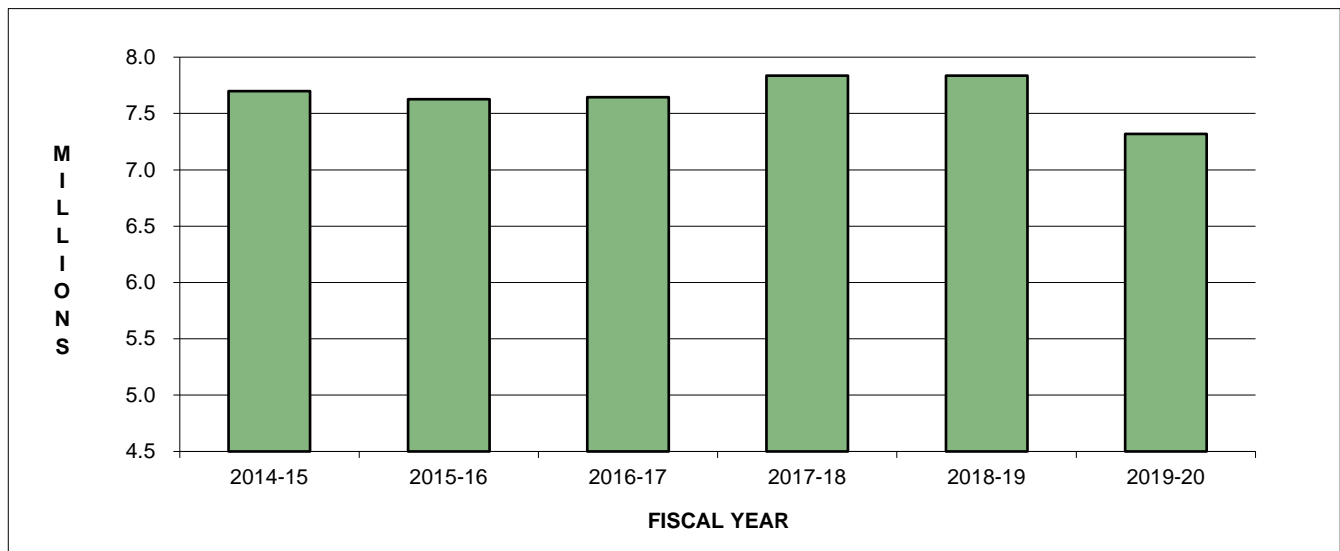
Alcohol Beverage Growth (continued)

ALCOHOLIC BEVERAGES OVER 14% UP TO 22% ALCOHOL CONTENT BY VOLUME - GALLONS



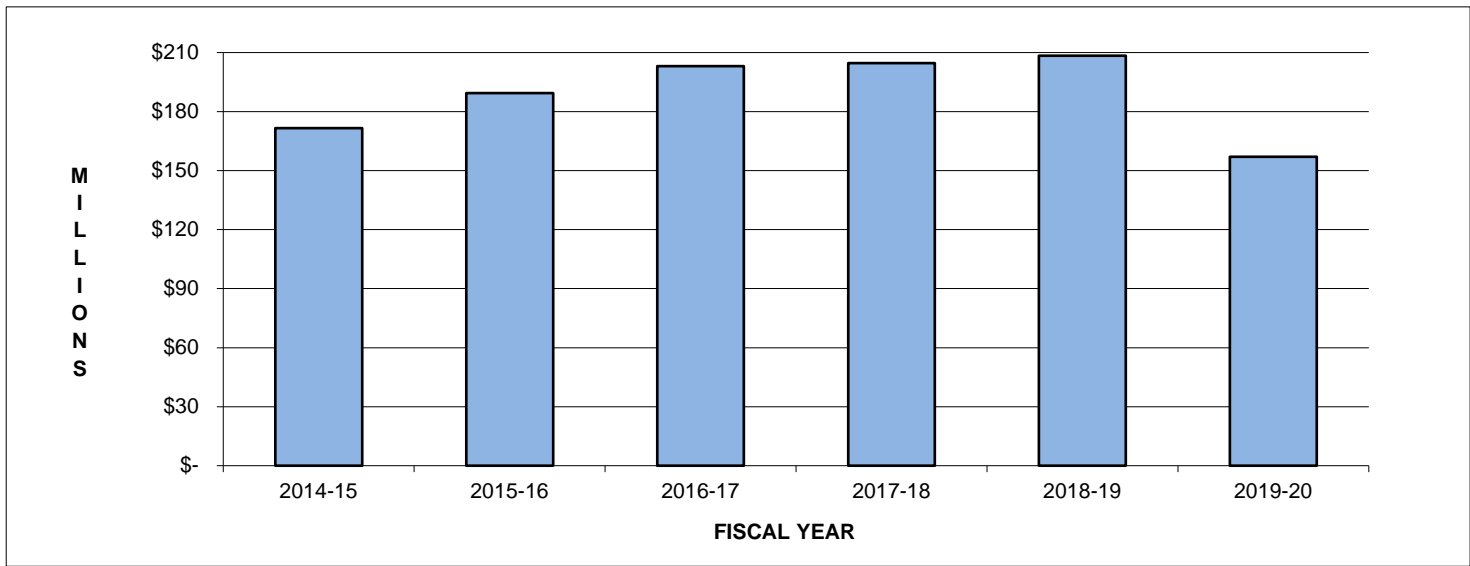
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2014-15	1,742,336	10.05%	2017-18	1,800,661	2.71%
2015-16	1,727,184	-0.87%	2018-19	1,987,756	10.39%
2016-17	1,753,107	1.50%	2019-20	1,742,757	-12.33%

ALCOHOLIC BEVERAGES OVER 22% ALCOHOL CONTENT BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2014-15	7,288,991	1.12%	2017-18	7,644,794	0.25%
2015-16	7,698,594	5.62%	2018-19	7,837,545	2.52%
2016-17	7,625,726	-0.95%	2019-20	7,320,079	-6.60%

LODGING TAX REVENUE



FISCAL YEAR	TOURISM	GENERAL FUND	SCHOOL SUPPORT FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 20,461,307	\$ -	\$ 151,112,157	\$ 171,573,464	6.97%
2015-16	22,458,107	-	167,015,992	189,474,099	10.43%
2016-17	24,236,383	-	178,845,620	203,082,002	7.18%
2017-18	24,629,235	-	179,950,633	204,579,868	0.74%
2018-19	25,079,061	-	183,397,890	208,476,951	1.90%
2019-20	19,088,134	-	138,010,767	157,098,901	-24.64%

LEGAL CITATION

Chapter 244.3354, Nevada Revised Statutes.

IMPOSITION AND RATE

Tax on revenues from rental of transient lodging is imposed at the rate of at least 1 percent of the gross receipts in a county with a population of less than 700,000. Tax on revenues from the rental of transient lodging is imposed at the rate of 2 percent of the gross receipts in a county with a population of 700,000 or more. An additional tax rate of 3 percent of the gross receipts from the rental of transient lodging is imposed in a county whose population is 300,000 or more.

The local boards of county commissioners are responsible for the imposition and collection of the lodging tax, while the Department of Taxation records and transfers the revenue to the appropriate state budget accounts.

CURRENT DISTRIBUTION OF REVENUE

In counties whose population is 700,000 or more, 3/8 of the first 1 percent of the proceeds must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism, the remaining proceeds are transmitted to the county treasurer for the deposit in the county school districts fund for capital projects.

In counties whose population is less than 700,000, 3/8 must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism, 5/8 must be deposited with the county fair and recreation board or, if no such board was created, with the board of county commissioners to be used to advertise resources of that county related to tourism.

Lodging Tax Revenue (continued)

HISTORY

ORIGINALLY ENACTED

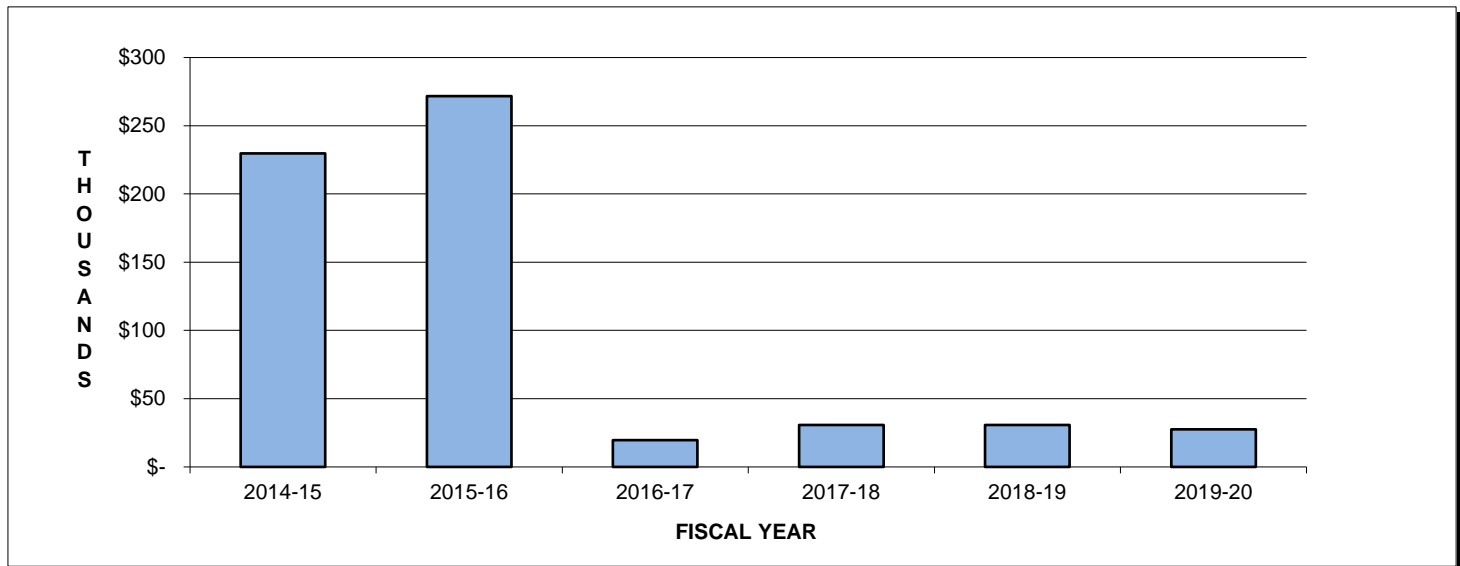
1983 session of State Legislature, effective May 9, 1983.

AMENDMENTS

2009

Initiative Petition 1 (IP 1) of the 2009 Session of the State Legislature imposed an additional 3 percent tax in counties with populations greater than 300,000 for remittance to the State General Fund. If the lodging tax rate on July 31, 2008 was under 10 percent, an additional lodging tax rate of 3 percent will be imposed. If the lodging tax rate exceeded 10 percent on July 31, 2008, the tax imposed is at a rate equal to the difference between 13 percent and the sum of the rates of the existing taxes. Any increase in the rate of an existing tax after July 31, 2008 does not reduce the rate of the tax imposed under IP 1. As of July 1, 2011 the additional percentage imposed by IP 1 is deposited into the State Supplement School Support Fund.

ESTATE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 89,580	-85.82%	2017-18	\$ 19,557	-92.80%
2015-16	229,739	156.46%	2018-19	30,859	57.79%
2016-17	271,757	18.29%	2019-20	27,412	-11.17%

The credit allowable against the federal estate tax for the payment of State death taxes is being phased out by the Internal Revenue Service and will no longer apply on deaths occurring after December 31, 2004. Nevada estate tax is based solely on this credit.

LEGAL CITATION

Chapter 375A, Chapter 375B, Nevada Revised Statutes.

IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who has property located in Nevada at the time of death in the amount of the maximum credit allowable against the federal estate tax for the payment of State death taxes.

CURRENT DISTRIBUTION OF REVENUE

The money in the estate tax account may only be disbursed as authorized by the Legislature. The legislatively approved distribution of estate tax receipts is as follows:

Transfer of an amount determined by the Department as necessary to pay the costs of administration of the tax.

5 percent of the tax receipts held for reserve, to refund any overpayments of the tax.

50 percent of the remaining proceeds of the tax Endowment Fund of the Nevada System of Higher Education.

50 percent of the remaining proceeds of the tax to the Department of Education to the fund for class-size reduction.

HISTORY

ORIGINALLY ENACTED

1987 session of State Legislature, effective March 13, 1987.

Estate Tax Revenue (continued)

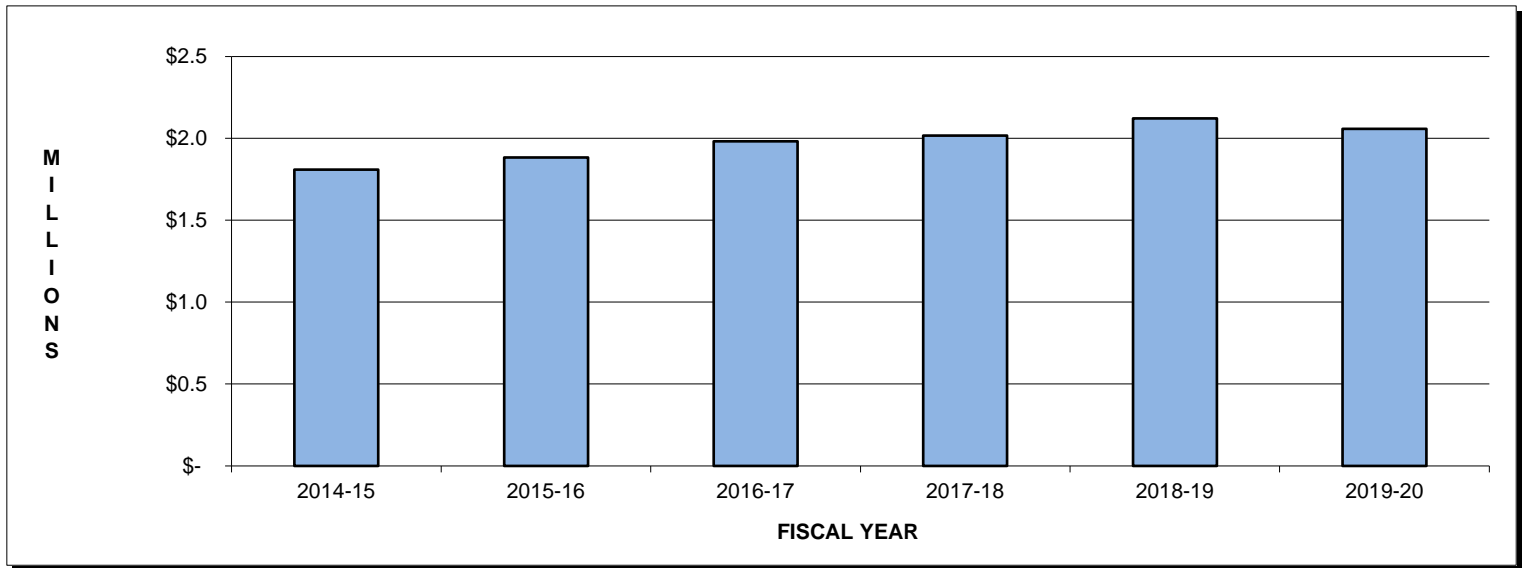
DISTRIBUTION OF ESTATE TAX REVENUE
FISCAL YEAR 2019-20

Department of Taxation administrative costs	\$	-
Reserve for refunds		27,412
Department of Education: Trust Fund for the Education of Pupils		-
University of Nevada System Endowment Fund		-
TOTAL		\$ 27,412

ESTATE TAX RESERVE FOR REFUNDS

Beginning balance brought forward July 1, 2019	\$	1,424,855
Estate tax receipts - Reserve for refunds Fiscal Year 2019		27,412
Balance available	\$	1,452,267
Less: Refunds issued Fiscal Year 2020		-
Ending Balance at June 30, 2020	\$	1,452,267

TIRE FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 1,809,948	2.35%
2015-16	1,883,747	4.08%
2016-17	1,981,400	5.18%
2017-18	2,017,921	1.84%
2018-19	2,123,281	5.22%
2019-20	2,057,855	-3.08%

LEGAL CITATION

Chapter 444A Nevada Revised Statutes.

IMPOSITION AND RATE

A fee imposed on the retail sale of a new tire at the rate of \$1.00 per tire. The fee is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the fee is remitted to the Department; 5 percent is retained by the seller to cover their related administrative costs.

CURRENT DISTRIBUTION OF REVENUE

The revenue collected by the Department is deposited for credit to the Solid Waste Management Account in the State General Fund. The State Controller distributes quarterly as follows: 0.5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30 percent Clark County District Board of Health; and 25 percent Washoe County District Board of Health.

HISTORY

ORIGINALLY ENACTED

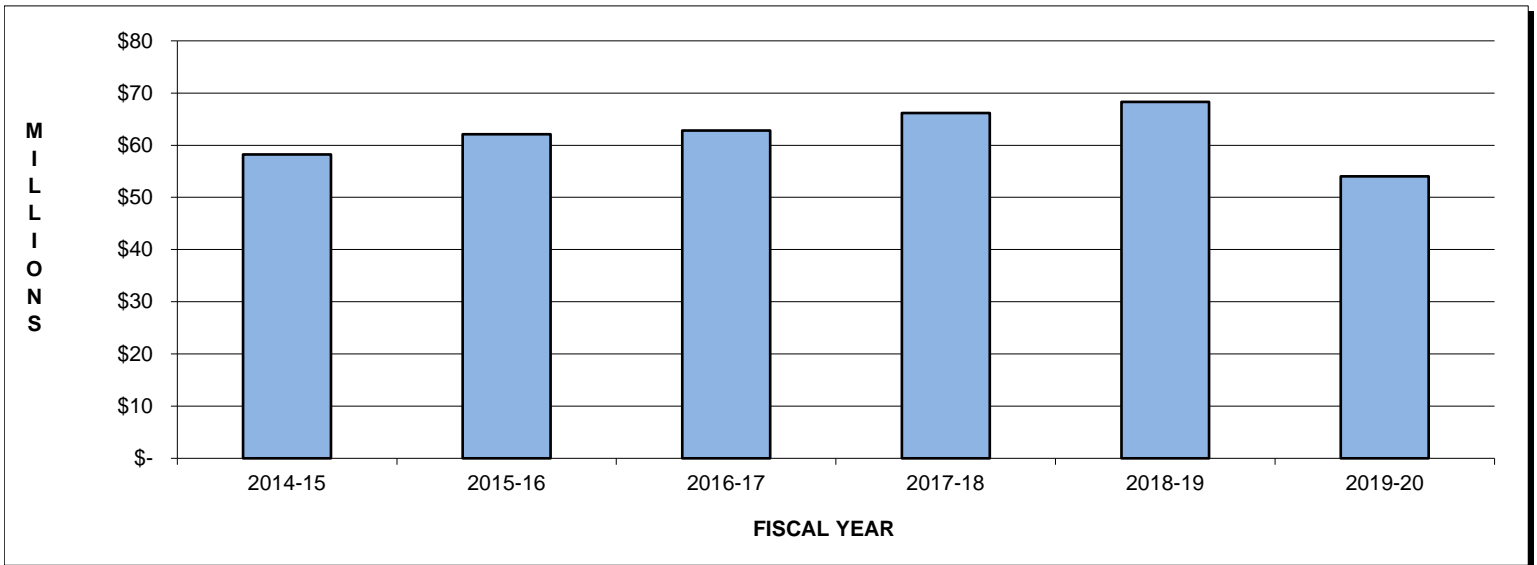
1991 Session of the State Legislature.

AMENDMENTS

1993

1993 Session of the State Legislature, per Senate Bill No. 97 and Assembly Bill 386, transferred the function of fee collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

SHORT TERM CAR LEASE FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2014-15	\$ 58,204,664	5.34%
2015-16	62,080,261	6.66%
2016-17	62,786,363	1.14%
2017-18	66,199,896	5.44%
2018-19	68,294,661	3.16%
2019-20	54,011,663	-20.91%

LEGAL CITATION

Chapter 244A and Chapter 482 Nevada Revised Statutes.

IMPOSITION AND RATE

A fee imposed on the short-term lease of passenger vehicles. The fee is 10 percent of lease charges. Fees are due on a quarterly basis.

Effective April 1, 2004, Washoe County imposed a fee at the rate of 2 percent of lease charges with 0.25 percent of that amount going to the Department of Taxation for Collection allowance.

Effective July 1, 2005 Clark County imposed a fee at the rate of 2 percent of lease charges with 0.10 percent of that amount going to the Department of Taxation for Collection allowance.

CURRENT DISTRIBUTION OF REVENUE

State General Fund, State Highway Fund, Washoe County and Clark County.

HISTORY

ORIGINALLY ENACTED

1993 Session of the State Legislature, effective July 9, 1993.

AMENDMENTS

1997

Assembly Bill 388, effective July 1, 1997, transferred the responsibility for the collection of the short-term lease fees from the Department of Motor Vehicles and Public Safety to the Department of Taxation.

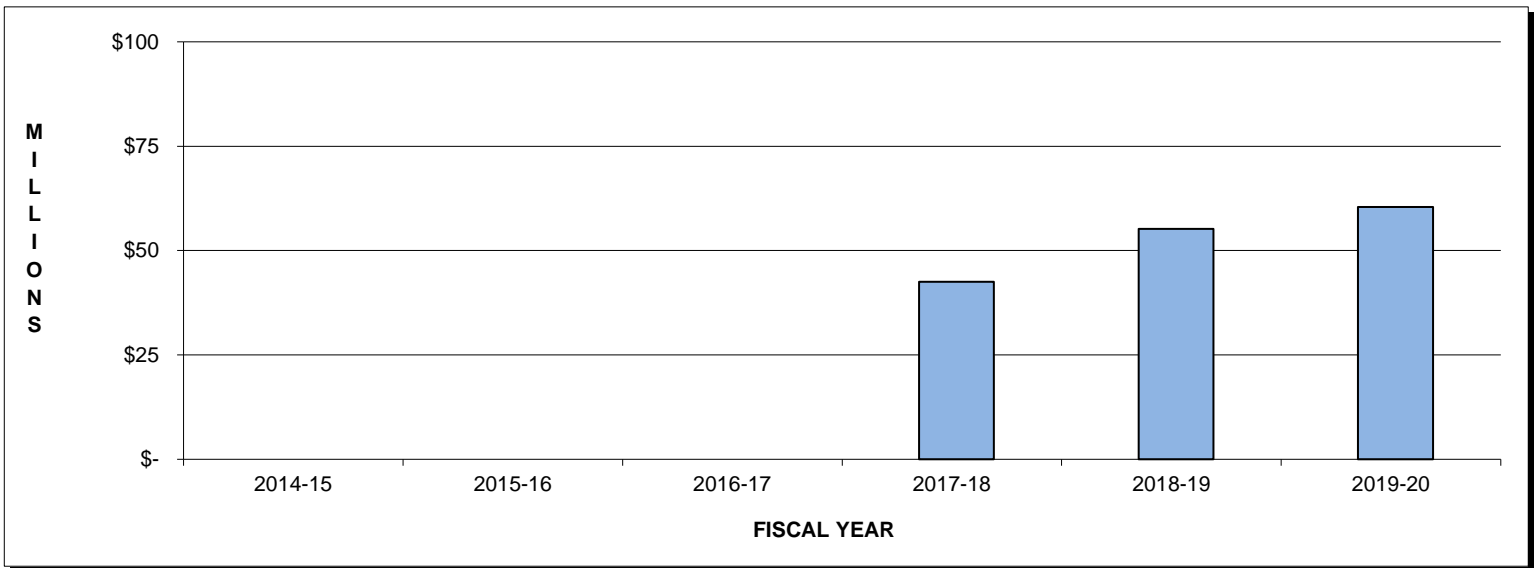
Short Term Car Lease Fee Revenue (continued)

AMENDMENTS (continued)	2001	Assembly Bill 460, effective January 1, 2002, changed Short-Term Lessor Fee to Government Services Fee. The filing of returns was changed from annual to quarterly reporting. The credit previously allowed for vehicle licensing fees and tax was removed, and a Recovery Surcharge Fee of up to 3.5 percent of lease amount was added to allow lessors to recover the cost of fees and taxes.
	2003	Senate Bill 497 effective June 10, 2003, authorized the county commissioners of a county whose population is 100,000 or more, but less than 400,000 (Washoe County only) to impose a fee of up to 2 percent of the lease of certain passenger cars by a short-term lessor. The bill also increased the recovery surcharge from 3.5 percent to an amount not to exceed 4 percent of the total amount for which the passenger car was leased. Assembly Bill 16, effective July 1, 2003, authorizes the county commissioners of a county whose population is 400,000 or more (Clark County only) to impose a fee of up to 2 percent on the lease of certain passenger cars by a short-term lessor.
	2007	Assembly Bill 595 effective October 1, 2007, requires one-quarter of the Short-Term Lessor Recovery Surcharge to be allocated to the Highway Construction Fund.
	2008 25th Special Session	Senate Bill 2 was effective from January 1, 2009 through June 30, 2009. It required an additional one-quarter of the Short-Term Lessor Recovery Surcharge to be allocated to the General Fund.
	2009	Senate Bill 234, effective October 1, 2009, changes the Short Term Car Lease Fee from 6 percent to 10 percent, with one tenth of this amount or 1% being allocated to the State Highway Fund.
	2011	Assembly Bill 561, effective July 1, 2011, eliminates the distribution to the State Highway Fund.

DISTRIBUTION OF SHORT TERM CAR LEASE FEE

<u>FISCAL YEAR</u>	<u>HIGHWAY FUND</u>	<u>GENERAL FUND</u>	<u>WASHOE COUNTY</u>	<u>CLARK COUNTY</u>	<u>COLLECTION ALLOWANCE</u>	<u>TOTAL COLLECTIONS</u>
2014-15	\$ 947	\$ 48,755,385	\$ 1,225,141	\$ 8,211,900	\$ 11,291	\$ 58,204,664
2015-16	438	51,914,723	1,263,887	8,889,148	12,066	62,080,261
2016-17	607	52,468,570	1,446,681	8,858,012	12,493	62,786,363
2017-18	212	55,601,611	1,609,867	8,975,187	13,019	66,199,896
2018-19	22	57,304,945	1,614,091	9,362,185	13,417	68,294,661
2019-20	-	45,208,997	1,442,391	7,349,302	10,972	54,011,663

RETAIL MARIJUANA TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 42,489,201	Not Applicable
2018-19	55,184,916	29.88%
2019-20	60,410,272	9.47%

LEGAL CITATION

Chapter 372A, Nevada Revised Statutes.

IMPOSITION AND RATE

An excise tax on the retail sale of marijuana or marijuana products by a retail marijuana store in Nevada, at a rate of 10 percent of the sales price of the marijuana or marijuana product.

CURRENT DISTRIBUTION OF REVENUE

During Fiscal Year 2019 revenue was deposited to the Account to Stabilize the Operation of the State Government (a.k.a the Rainy Day Fund) in the State General Fund. Effective July 1, 2019 revenue is deposited to the State Distributive School Account in the State General Fund.

HISTORY

ORIGINALLY ENACTED

2017

2017 Session of State Legislature, effective July 1, 2017.

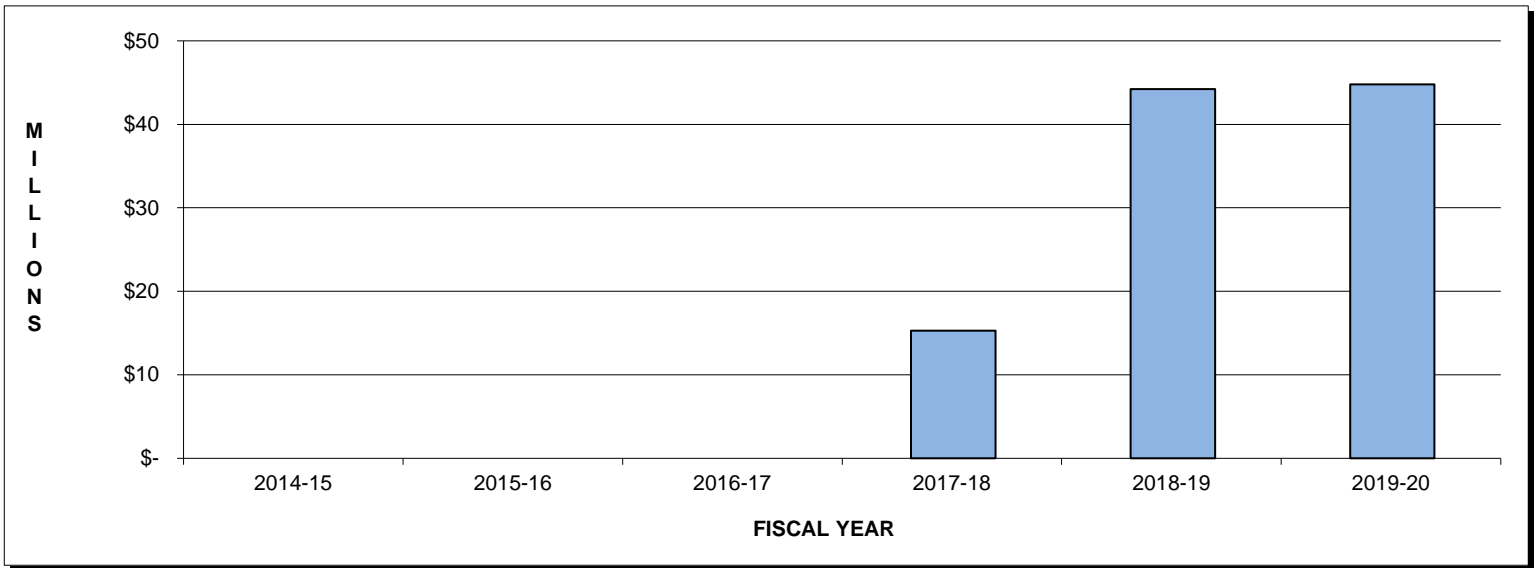
AMENDMENTS

2019

Senate Bill 543 of the 2019 Session of State Legislature created the State Education Fund and required revenue be deposited into the fund, in addition to direct legislative appropriations from the State General Fund, effective June 14, 2019.

Senate Bill 545 of the 2019 Session of State Legislature requires that these revenues be deposited in the State Distributive School Account in the State General Fund and removed the requirement for the deposit to the Stabilize the Operation of the State Government account of the State General Fund, effective July 1, 2019.

WHOLESALE MARIJUANA TAX REVENUE



FISCAL YEAR	WHOLESALE MARIJUANA TAX	MEDICAL MARIJUANA TAX (LATE PAYMENTS)	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 15,229,473	\$ 75,129	\$ 15,304,602	Not Applicable
2018-19	44,000,057	204,642	44,204,699	188.83%
2019-20	44,770,674	27,081	44,797,755	1.34%

LEGAL CITATION

Chapter 372A, Nevada Revised Statutes.

IMPOSITION AND RATE

An excise tax at the rate of 15 percent of the Fair Market Value at Wholesale of marijuana. The tax is the obligation of the cultivation facility and is levied on the first transfer of marijuana only. Additionally, any Medical Marijuana Tax revenue received in Fiscal Year 2019 as late payments for tax obligations in prior fiscal years were combined with and distributed as Wholesale Marijuana Tax.

CURRENT DISTRIBUTION OF REVENUE

Revenues collected from the tax are first distributed to the Department to pay the costs of carrying out the provisions of chapters 453A and 453D of NRS and to local governments in the amount of \$5 million per year to pay their costs. Any remaining money is distributed to the State Distributive School Account.

HISTORY

ORIGINALLY ENACTED

Medical Marijuana Tax was established by the 2013 Session of the State Legislature and became effective April 1, 2014. The rate was 2 percent and the tax was levied on each transfer by a medical marijuana cultivator, product manufacturer, and dispensary. Seventy-five percent of the proceeds of the tax were distributed to the State Distributive School Account and 25 percent to pay the costs of the Division of Public and Behavioral Health in carrying out the provisions of NRS 453A.

AMENDMENTS

2016

Wholesale Marijuana Tax for adult-use marijuana established by initiative petition, Ballot Question no. 2, codified as NRS 453D.

Wholesale Marijuana Tax Revenue (continued)

AMENDMENTS
(continued)

2017

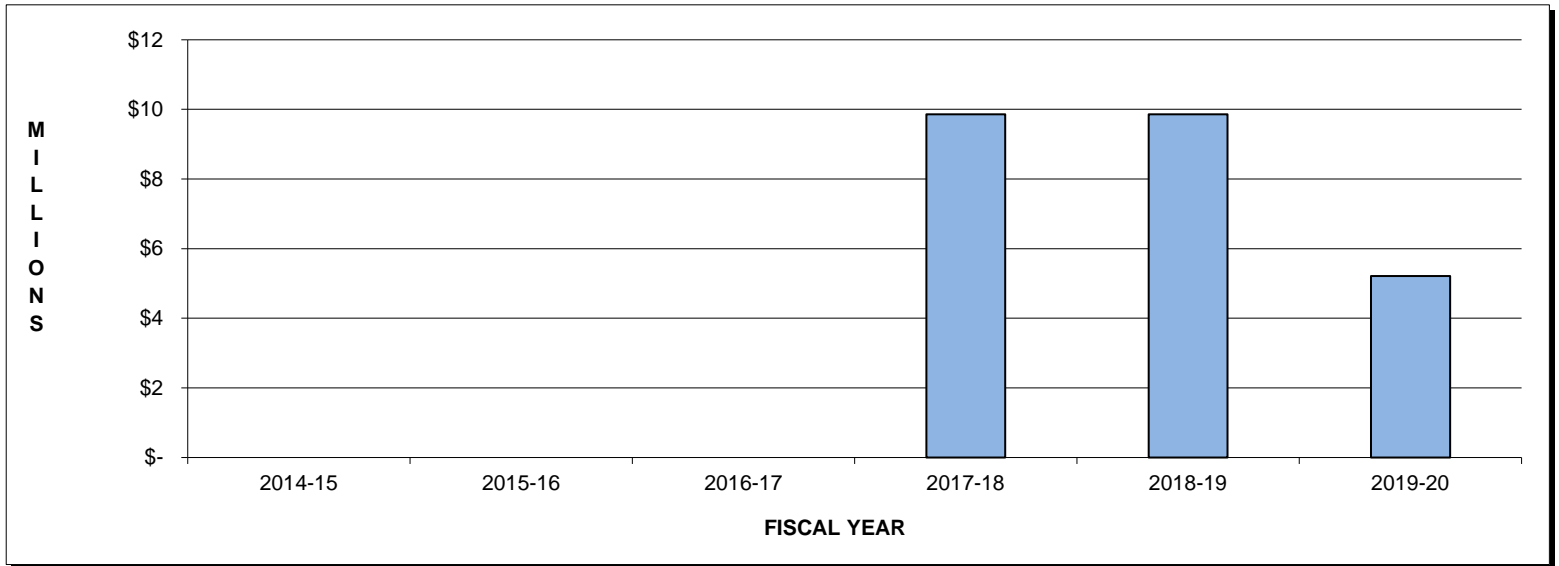
SB 487 of the 2017 session of the State Legislature eliminated the Medical Marijuana Tax on transfers by medical product manufacturers and dispensaries and changed the rate from 2 to 15 percent on medical cultivators to align with the Wholesale Marijuana Tax established by Ballot Question 2. SB 487 also changed the distribution to align with the Wholesale Marijuana Tax to first fund the costs of the Department (which took over the medical marijuana program on July 1, 2017) and local governments and distribute any remaining revenue to the State Distributive School Account.

2019

Senate Bill 543 of the 2019 Session of State Legislature created the State Education Fund and required revenue to be deposited into the Fund, in addition to the direct legislative appropriations from the State General Fund, effective June 14, 2019.

Senate Bill 545 of the 2019 Session of State Legislature requires that these revenues be deposited in the State Distributive School Account in the State General Fund and removed the requirement for deposit to the Stabilize the Operation of the State Government account of the State General Fund.

MARIJUANA FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 11,671,035	Not Applicable
2018-19	9,857,044	-15.54%
2019-20*	5,212,557	-47.12%

*Fiscal Year 2020 will be the final year that the Department of Taxation collects, distributes, and reports marijuana fee revenue. Beginning July 1, 2020 this authority is transferred to the Cannabis Compliance Board.

LEGAL CITATION Chapters 453D and 453A, Nevada Revised Statutes, effective through June 30, 2020.

RECREATIONAL LICENSE FEES		INITIAL	ANNUAL RENEWAL
Application	\$	5,000	N/A
Cultivation		30,000	\$ 10,000
Production		10,000	3,300
Laboratory		15,000	5,000
Retail Stores		20,000	6,600
Distribution		15,000	5,000

MEDICAL LICENSE FEES		INITIAL	ANNUAL RENEWAL
Application	\$	5,000	N/A
Cultivation		3,000	\$ 1,000
Production		3,000	1,000
Laboratory		5,000	3,000
Dispensary		30,000	5,000

TIME AND EFFORT FEES \$111 per hour

CIVIL PENALTIES Variable depending on severity and number of violations.

AGENT CARD APPLICATION		INITIAL	ANNUAL RENEWAL
	\$	75	\$ 75

Marijuana Fee Revenue (continued)

CURRENT DISTRIBUTION OF REVENUE

Fees and penalties are first expended to pay the costs of the Department in carrying out the provisions of chapters 453A and 453D of NRS. Adult-use marijuana application and license fees also contribute to the annual \$5 million distribution to local governments for their costs in carrying out those provisions. Any remaining money goes to the State Distributive School Account in the State General Fund.

HISTORY

ORIGINALLY ENACTED

2013

Medical marijuana fees and revenue distribution established in the 2013 Session of the State Legislature.

AMENDMENTS

2016

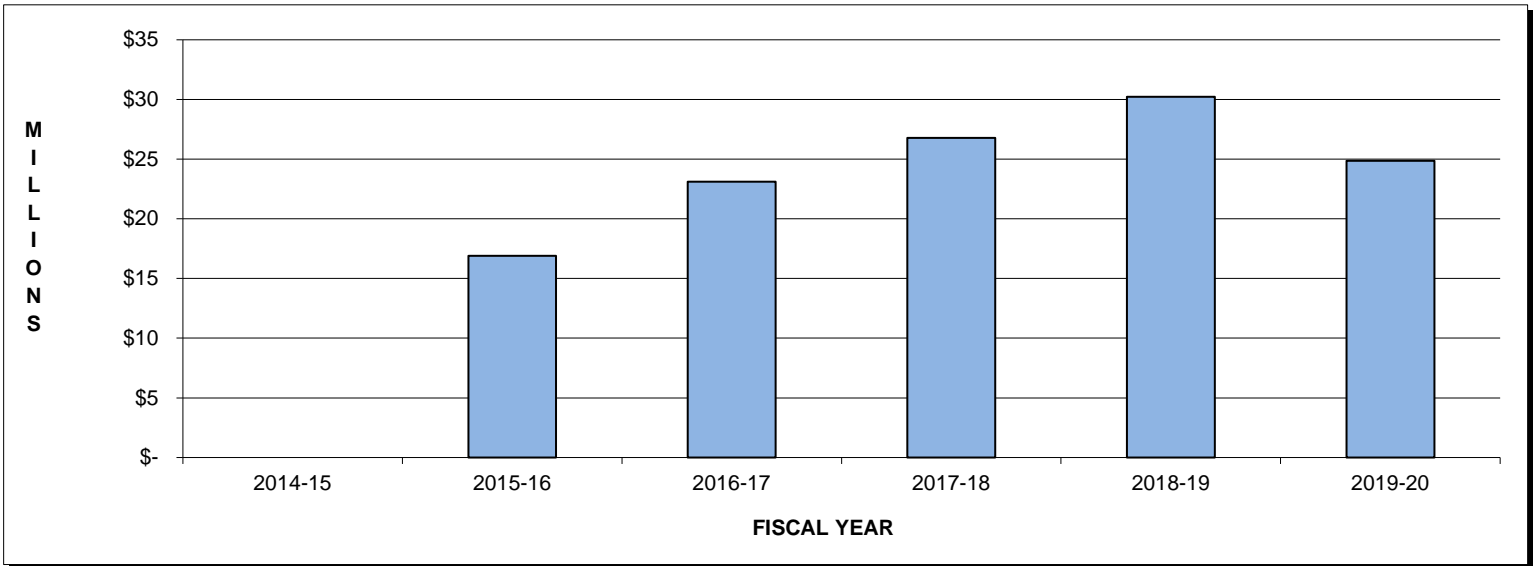
Adult-use marijuana fees and distribution added to NRS by 2016 initiative petition, Ballot Question No. 2.

2019

Assembly Bill 533 replaces NRS 453A and NRS 453D with NRS 60. This bill creates the Cannabis Advisory Commission and entitles each member of the Commission to a salary of not more than \$80 for each day or portion thereof during which the member is in attendance at a regularly called meeting of the Commission. AB 533 also creates the Cannabis Compliance Board. The Chair of the Board is entitled to receive an annual Salary of \$27,500 and each of the other Board member are entitled to receive an annual salary of \$20,000. The cannabis establishment agent registration card expiration period is extended from 1 to 2 years, and fees are increased from \$75.00 to \$150.00 for both initial issuance and renewal, effective July 1, 2020.

Assembly Bill 533 transfers the authority to collect and distribute marijuana establishment license fees from the Department to the Cannabis Compliance Board as of July 1, 2020.

TRANSPORTATION CONNECTION TAX REVENUE



FISCAL YEAR	HIGHWAY FUND	GENERAL FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2015-16	\$ 5,000,000	\$ 11,898,532	\$ 16,898,532	Not Applicable
2016-17	-	23,101,058	23,101,058	36.70%
2017-18	5,000,000	21,773,229	26,773,229	15.90%
2018-19	-	30,216,771	30,216,771	12.86%
2019-20	5,000,000	19,868,720	24,868,720	-17.70%

LEGAL CITATION

Chapter 706A and Chapter 372B, Nevada Revised Statutes.

IMPOSITION AND RATE

The Transportation Connection Tax law imposes an excise tax on the transportation of a passenger by a transportation network company, common motor carrier of passengers or taxicab at the rate of 3 percent of the total fare charged for the transportation.

CURRENT DISTRIBUTION OF REVENUE

The first \$5 million every biennium is distributed to the Highway Fund. The remaining distributions are to the General Fund.

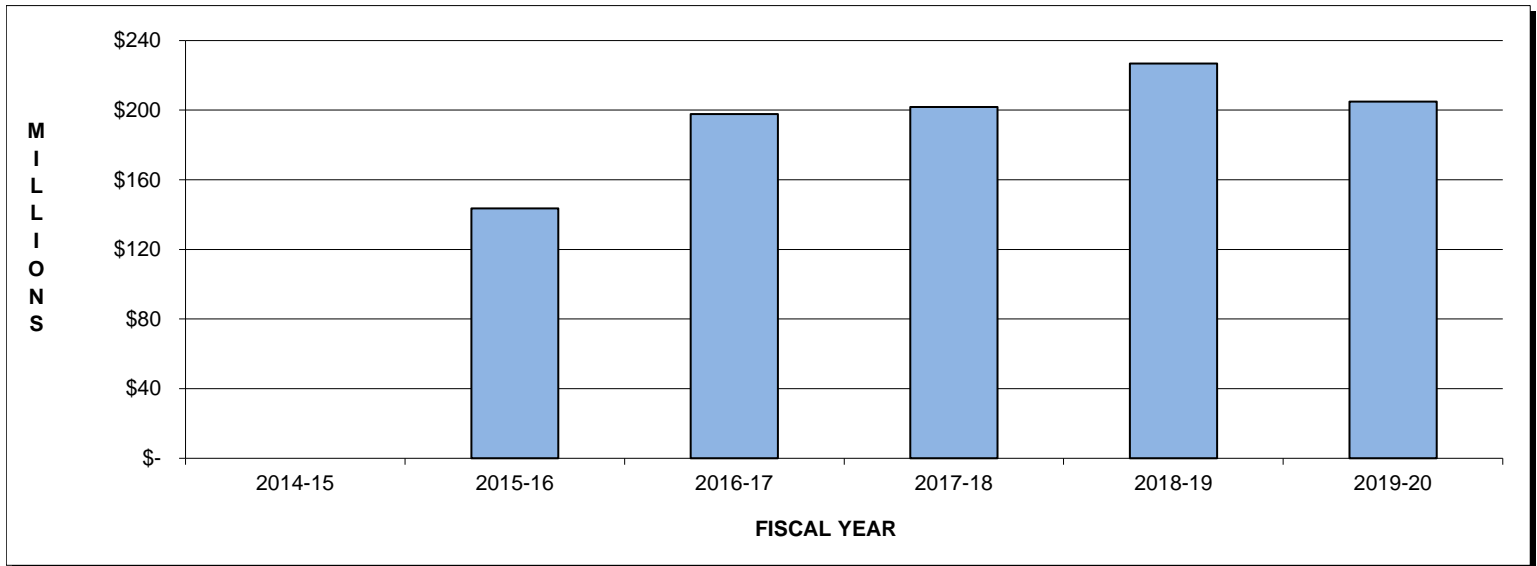
HISTORY

ORIGINALLY ENACTED

2015

Assembly Bill 175 was enacted by the 2015 Session of the State Legislature. Sections 2 to 50 inclusive; sections 53 to 57 inclusive; and section 58 of this act are effective May 29, 2015. Sections 51 and 52 of this act are effective August 27, 2015. Section 1 of this act is effective October 1, 2015.

COMMERCE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2015-16	\$ 143,507,593	Not Applicable
2016-17	197,827,208	37.85%
2017-18	201,926,513	2.07%
2018-19	226,770,333	12.30%
2019-20	204,983,790	-9.61%

LEGAL CITATION

Chapter 363C Nevada Revised Statutes.

IMPOSITION AND RATE

The Commerce tax is imposed on each business entity engaged in business in this State whose Nevada gross revenue in a fiscal year exceeds \$4,000,000 at a rate that is based on the industry in which the business entity is primarily engaged.

CURRENT DISTRIBUTION OF REVENUE

State General Fund

CREDIT AGAINST MODIFIED BUSINESS TAX

Per NRS 363B.110 and 363A.130, employers who pay Commerce Tax in a fiscal year are entitled to take a credit against their Modified Business Tax in the following fiscal year of 50 percent of the Commerce Tax paid. The credit may only be used during the four calendar quarters immediately following the end of the taxable year for which the Commerce Tax was paid. Unused credits may not be carried forward beyond the fourth calendar quarter immediately following the end of the taxable year for which the commerce tax was paid, and employers are not entitled to a refund of any unused credit.

HISTORY

ORIGINALLY ENACTED

2015 Session of State Legislature, effective July 1, 2015

ADMENDMENTS

2019

SB 497 of the 2019 Session of State Legislature removed the filing requirement for business entities with a Nevada gross revenue of \$4,000,000 or less during the tax year, effective June 3, 2019.

LOCAL GOVERNMENT SERVICES DIVISION

The Local Government Services Division (LGS) is responsible for administering and overseeing various property tax and real property transfer tax programs as well as providing oversight to the financial administration of local governments. LGS consists of five (5) sections as follows, as well as a Billings and Publications section that is not discussed.

Centrally Assessed Properties Section

Under the authority of NRS 361.320, the Centrally Assessed Properties Section is responsible for the valuation, assessment, collection and distribution of ad valorem ("according to value") taxes related to property of an interstate or inter-county nature. Approximately 297 interstate or inter-county properties owned by airlines, railroads, telecommunications, electric power, gas pipeline, private carlines and water companies are valued by the Centrally Assessed Properties Section.

In addition, the real and personal property associated with mines is valued by the Centrally Assessed Properties Section pursuant to NRS 362.100(1)(b). Approximately 180 secured and unsecured mining property valuations are then transmitted to county assessors for property tax assessment and collection.

Centrally Assessed Properties is also responsible for the administration of the Net Proceeds of Minerals Tax under the authority granted in NRS 362.100(1)(a). Every person extracting any mineral is required to file a statement showing the gross yield, royalties paid and claimed net proceeds from each geographically separate operation where a mineral is extracted. The Centrally Assessed Properties Section reviews the reported information and computes taxes due. There are approximately 103 net proceeds operators currently reporting to Taxation as well as 388 royalty reporters.

The Department of Taxation also collects and distributes the Net Proceeds of Minerals Tax and the property tax from interstate or inter-county properties to the counties.

Local Government Finance Section

The Local Government Finance Section provides oversight of the financial administration of approximately 263 Nevada local governments. Statutory authority for this function is found in NRS Chapters 350 - Municipal Obligations, and 354 - Local Financial Administration. The local government finance staff reviews and approves the budgets of all local governments within the state and monitors budgetary and financial information throughout the fiscal year. In addition to these duties, the section provides ad valorem (property) tax revenue rate regulation, provides oversight of local government debt management and evaluates financing proposals submitted by local governments.

When the Nevada Tax Commission (NTC) declares a local entity in severe financial difficulty, the Local Government Finance Section also provides management oversight and, in extreme cases, provides financial administration.

Locally Assessed Properties Section

The Locally Assessed Properties Section oversees and monitors the quality of assessments performed by county assessors. Staff appraisers conduct appraisal ratio studies to determine the ratio of the assessed value of property to the taxable value of the property in each county of the State every third year (NRS 361.333). In addition to reporting on the assessment level and uniformity within each county, the Locally Assessed Properties Section conducts performance audits and reviews assessment policies, procedures and methods used within each county to ensure proper methods and procedures are developed and maintained. The staff analyzes and publishes various studies and reports which include but is not limited to the improvement factors to be applied to non-reappraised properties, the level of exemption for personal property tax bills, as well as any special studies requested by the Nevada Tax Commission.

This section establishes, for assessment purposes, the valuation of: agricultural land (NRS 361a.140); mobile homes (NRS 361.325); and personal property (NRS 361.227). The Department provides guidance in the implementation of the property tax abatement program adopted by the Nevada State Legislature in 2005.

In addition, this section assists county assessors in valuing property upon request or upon the direction of the NTC (NRS 360.215 (8)). If the NTC finds property in a county to be assessed outside the guidelines of the ratio studies, it may call upon the section to implement a reappraisal program (NRS 361.333 (5c)). This section also provides training to Assessors through classes and webinars.

Audit Section

Pursuant to NRS 362.200, the Audit Section conducts financial audits of taxpayers reporting net proceeds of minerals. In addition, audits of the records of county recorders and county treasurers may be conducted to ensure the real property transfer tax is collected fairly and equitably with all claims for exemption in compliance with NRS 375.090. The audit consists of on-site inspections, individual interviews with the recorder and treasurer of the subject county, and review of deeds, declarations of value, and other corporate, estate planning, and title documents, to determine whether the transfer of real property was a taxable event.

In addition, under the authority of NRS 375, the Audit Section provides oversight, compliance, and audit services to the offices of county recorders. The Section monitors appeals of the real property transfer tax in local jurisdictions and reviews district attorney opinions for congruity and compliance with NRS 375 and NAC 375. In addition, the section discovers, researches, and distributes information to the county recorders with regard to applying exemptions and requirements for supporting documentation, monitors all remittances submitted pursuant to NRS 375.023 and NRS 375.070, and reconciles the remittances to county recorder reports.

The Section designs, plans, and conducts performance audits of county officials with regard to the administration of the property tax. Those audits include a variety of topics such as the methodology used to establish value for taxable property, the application of exemptions and abatements, and the collection and distribution of the property tax.

Boards and Commissions

The Appraiser Certification Board (ACB) is an appointed board established to advise the Department of Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes. The staff tracks and maintains a database of all County Appraisers' continuing education credits.

The Committee on Local Government Finance (CLGF) is an eleven member appointed board authorized by NRS 354 to advise the Department of Taxation on matters affecting local governments and their finances. The staff prepares and delivers reports on the financial condition of local governments, and drafts regulations on local government finance topics for adoption by CLGF.

The Mining Oversight and Accountability Commission (MOAC) The staff arranges meetings for the Commission to review compliance issues of various state agencies with regard to the mining industry and prepares reports regarding the net proceeds of minerals tax. The MOAC was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature.

The Nevada Tax Commission (NTC) The staff prepares a variety of publications regarding property tax assessment which must be approved by the Commission. In addition, staff maintains case files from appeals of abatement determinations by County Assessors and prepares case files and makes recommendations for appeals of decisions of penalty and interest waivers by County Treasurers and Assessors. Staff also drafts regulations for approval of the Nevada Tax Commission clarifying statutes in NRS Chapters 360, 361, 361A, 362 and 375.

The State Board of Equalization (SBE) hears and determines all appeals from action of county boards of equalization. The SBE also hears and determines direct appeals from valuations of the Nevada Tax Commission. The staff prepares all hearing notices, case files and decision letters.

CERTIFICATION OF PROPERTY TAX APPRAISERS

All persons who are employees of or independent contractors for the State or any of its political subdivisions and who perform the duties of an appraiser for tax purposes must hold a valid appraiser certificate issued by the Department of Taxation.

The Department issues an appraiser certificate to any person who has successfully passed the appropriate certification exam. Persons holding a professional designation may be able to waive taking certain portions of the exam.

Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These persons must complete 36 contact hours during every three year period thereafter.

Newly employed appraisers are issued a temporary certificate which expires two years following the employee's date of hire or upon successful completion of the appraiser certification exam, whichever occurs first. The temporary certificate is not renewable.

NUMBER OF CERTIFIED APPRAISERS - JUNE 2020				
JURISDICTIONS	REAL PROPERTY	PERSONAL PROPERTY	REAL AND PERSONAL PROPERTY	TEMPORARY CERTIFICATIONS
Department of Taxation	2	1	16	1
Carson City	1	1	4	
Churchill	1	1	3	
Clark	3		45	
Douglas			5	1
Elko	1	1	6	3
Esmeralda			1	
Eureka	2		1	2
Humboldt	3	1	1	2
Lander		1	3	
Lincoln			2	1
Lyon	2	2	3	1
Mineral			1	
Nye	2	2	2	
Pershing	1		1	1
Storey	1	1	2	
Washoe		1	27	1
White Pine			4	1
Independent Contractors		3	1	1
TOTAL	19	15	128	15

STATE BOARD OF EQUALIZATION
2019-2020 SUMMARY OF TRANSACTIONS* - SECURED PROPERTY VALUATIONS

The State Board of Equalization hears and determines appeals from action of county boards of equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission, agricultural conversion, exemptions and other types of appeals. Local Government Services is responsible for coordinating meetings of the State Board of Equalization.

Other responsibilities of the State Board of Equalization include equalizing property valuations in the State, by reviewing the tax rolls of the various counties as equalized by the county boards of equalization. If necessary, the State Board adjusts the valuations thereon in order to equalize property tax values.

COUNTY	TOTAL	SECURED 2019-20										Changes			
		Taxpayer Petition Granted	Taxpayer Petition Denied	Assessor Petition Granted	Assessor Petition Denied	Equalization Order	Heard No Jurisdiction	Not Heard Withdrawn	Contin- uances	Decisions by State Board of Equalization	Net Increase	Net Decrease			
CC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CL	18	2	8	5	-	1	-	-	-	-	2	-	3,113,146	(628,282)	-
DO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL	1	1	-	-	-	-	-	-	-	-	-	-	-	(125,993)	-
ES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	1	1	-	-	-	-	-	-	-	-	-	-	-	(17,387,617)	-
HU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA	1	1	-	-	-	-	-	-	-	-	-	-	-	(256,496)	-
LI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LY	2	-	1	-	-	-	-	-	-	-	1	-	-	-	-
MI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NY	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-
PE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	10	-	3	1	1	5	-	-	-	-	-	-	-	57,174	-
WP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	35	5	14	6	1	6	3	6	3	3	3	3	3,113,146	(18,341,214)	(17,002,000)
<i>Centrally Assessed Unitary</i>	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Cases continued from prior years</i>	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	37	6	14	6	2	6	3	6	3	3	3	3	3,113,146	(35,343,214)	(35,343,214)
NET IMPACT OF ALL DECISIONS												38,456,360			

* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax. Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

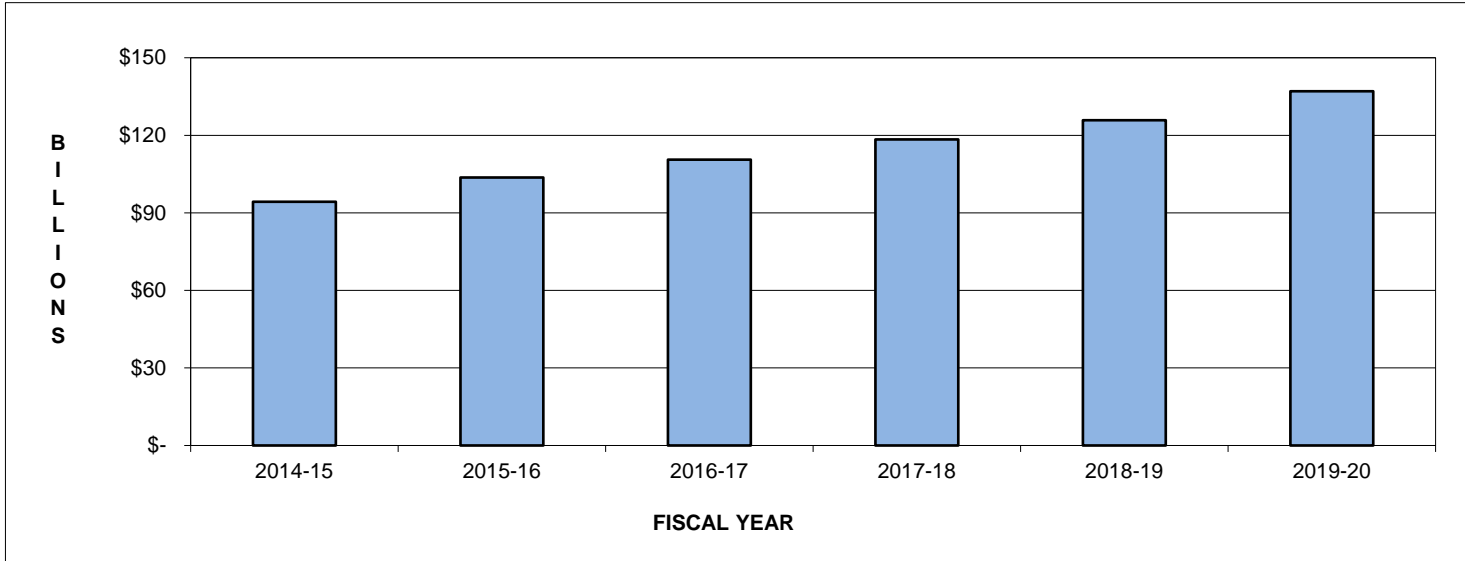
STATE BOARD OF EQUALIZATION
2019-2020 SUMMARY OF TRANSACTIONS* - UNSECURED PROPERTY VALUATIONS

COUNTY	TOTAL	No Changes							Changes				Net Increase	Net Decrease	
		Heard No Jurisdiction	Not Heard Withdrawn	Continuances	Taxpayer Petition Denied	Assessor Petition Denied	Taxpayer Petition Granted	Assessor Petition Granted	Equalization Order	Assessor Petition Granted	Taxpayer Petition Granted				
CC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CL	15	2	8	-	1	-	3	1	-	-	-	1	-	821,741	-
DO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL	2	1	-	-	1	-	-	-	-	-	-	-	-	357,572	-
ES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NY	1	-	-	-	1	-	-	-	1	-	-	-	-	-	-
PE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
WA	8	-	6	-	1	-	-	1	-	1	-	-	-	-	-
WP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	27	3	15	-	4	-	3	1	4	1	3	1	-	-	-
<i>Centrally Assessed</i>															
<i>Unitary</i>	2	-	-	-	-	-	-	-	-	-	-	2	-	15,815	(7,962)
<i>Dept - Mines</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Net Proceeds of Mines</i>	4	-	-	-	-	-	4	-	-	-	4	-	-	-	(16,045,499)
<i>Cases continued from prior years</i>	3	-	-	-	-	-	1	-	-	-	1	2	-	-	(45,307)
GRAND TOTAL	36	3	15	-	4	-	8	1	4	1	8	5	-	15,815	(16,098,768)
NET IMPACT OF ALL DECISIONS												16,114,583			

* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax. Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

ASSESSED VALUATIONS

TOTAL NET ASSESSED VALUATION STATEWIDE



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2014-15	\$ 94,342,292,351	9.3%	2017-18 *	\$ 118,460,961,920	7.2%
2015-16*	102,484,903,369	8.6%	2018-19	125,888,252,779	6.3%
2016-17	110,541,490,277	7.9%	2019-20	137,098,879,570	8.9%

Assessed values shown are net of exemptions.

*Numbers vary from previous Annual Report due to corrections made after reporting time frame.

RATIO STUDY

Under NRS 361.333, the Nevada Tax Commission is obligated to equalize property under its jurisdiction. Equalization is the process by which the Commission ensures "that all property subject to taxation within the county has been assessed as required by law." There are two types of information which the Commission considers to determine whether property has been assessed equitably. The first type of information comes from a ratio study, which is a statistical analysis designed to study the level and uniformity of the assessments. The second type of information comes from a performance audit which is designed to fulfill the requirements of NRS 361.333(1)(b)(2). The performance audit examines the work practices of the assessor to determine whether all property is being assessed in a correct and timely manner.

In addition, the State Board of Equalization is required to equalize property valuations in the state pursuant to NRS 361.395. The State Board also uses the information on county tax rolls and the Department's ratio study to determine if inter-county equalization is necessary (see page 63 for information regarding the amount of valuation increases or decreases as a result of equalization orders).

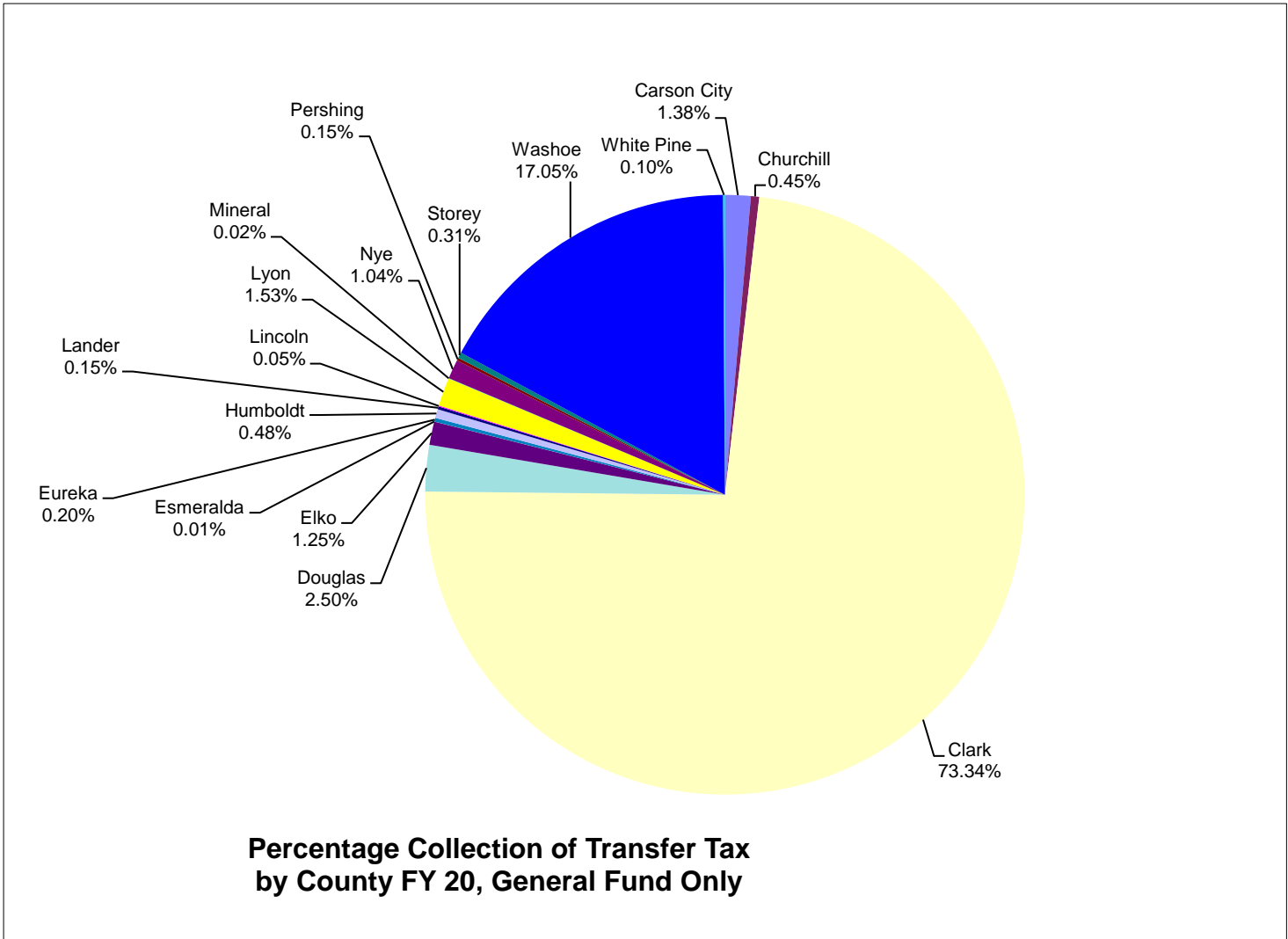
ASSESSED VALUATION BY PROPERTY CLASSES BEFORE EXEMPTIONS				
	2018-19 VALUATION	PERCENT OF TOTAL VALUATION	2019-20 VALUATION	PERCENT OF TOTAL VALUATION
SECURED VACANT	\$34,115,653,675	20.162%	\$39,801,369,575	21.382%
SECURED SINGLE FAMILY RES	68,955,728,543	40.752%	76,809,638,634	41.263%
SECURED MULTIFAMILY	5,503,592,636	3.253%	6,331,474,280	3.401%
SECURED COMMERCIAL	31,394,601,840	18.554%	32,911,976,297	17.681%
SECURED INDUSTRIAL	5,193,614,407	3.069%	5,752,802,710	3.090%
SECURED RURAL +	369,953,350	0.219%	383,573,172	0.206%
SECURED COMMUNICATION, TRANSPORTATION AND UTILITIES	1,662,172,346	0.982%	1,747,293,841	0.939%
SECURED MINES	1,223,775,302	0.723%	1,060,015,564	0.569%
SECURED SPECIAL PURPOSE OR USE	995,738,486	0.588%	1,133,279,884	0.609%
CENTRALLY ASSESSED PUBLIC UTILITIES - SECURED	4,982,564,308	2.945%	4,914,586,297	2.640%
UNSECURED LAND/IMPROVEMENTS	1,534,869,702	0.907%	1,784,792,128	0.959%
SECURED PERS PROPERTY	169,184,418	0.100%	135,523,019	0.073%
GEOHERMAL	343,572,972	0.203%	323,197,469	0.174%
NET PROCEEDS OF MINES	2,423,773,388	1.432%	2,280,186,553	1.225%
LOCALLY ASSESSED	9,211,817,965	5.444%	9,493,472,252	5.100%
MINING & MILL	990,521,505	0.585%	1,139,343,844	0.612%
PRIVATE CAR LINES	4,400,042	0.003%	4,636,809	0.002%
CENTRAL ASSESSED PUBLIC UTILITIES - UNSECURED	131,827,700	0.078%	139,622,600	0.075%
TOTAL	\$ 169,207,362,585	100.000%	\$ 186,146,784,928	100.000%

† Based upon agricultural use assessment according to NRS 361A.

ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS				
COUNTY	FISCAL YEAR 2018-19	FISCAL YEAR 2019-20	CHANGE	PERCENT CHANGE
CARSON CITY	\$1,656,295,432	\$1,764,771,846	\$ 108,476,414	6.55%
CHURCHILL	827,792,985	848,767,983	20,974,998	2.53%
CLARK	89,218,387,344	98,211,042,616	8,992,655,272	10.08%
DOUGLAS	3,141,199,643	3,414,016,885	272,817,242	8.69%
ELKO	2,130,832,344	2,087,584,680	(43,247,664)	-2.03%
ESMERALDA	118,851,452	91,994,217	(26,857,235)	-22.60%
EUREKA	1,282,228,524	1,526,166,459	243,937,935	19.02%
HUMBOLDT	1,379,135,104	1,500,245,837	121,110,733	8.78%
LANDER	1,660,892,007	1,426,243,000	(234,649,007)	-14.13%
LINCOLN	286,042,821	282,203,221	(3,839,600)	-1.34%
LYON	1,851,431,854	2,108,111,415	256,679,561	13.86%
MINERAL	158,349,508	162,450,126	4,100,618	2.59%
NYE	2,135,292,577	2,177,543,837	42,251,260	1.98%
PERSHING	372,957,992	375,656,537	2,698,545	0.72%
STOREY	1,690,386,947	1,433,868,903	(256,518,044)	-15.18%
WASHOE	17,292,338,925	19,115,378,251	1,823,039,326	10.54%
WHITE PINE	685,837,320	572,833,757	(113,003,563)	-16.48%
TOTAL	\$ 125,888,252,779	\$ 137,098,879,570	\$ 11,210,626,791	8.91%

The above totals may not reflect final State Board of Equalization changes for either fiscal year.

REAL PROPERTY TRANSFER TAX



LEGAL CITATION

Chapter 375.023 - 375.026 Nevada Revised Statutes.

IMPOSITION AND RATE

\$1.95 on each \$500 of value, or fraction thereof, on transfer of real property; except in Churchill and Washoe counties which impose \$2.05 and Clark county which imposes \$2.55, on each \$500 of value, or fraction thereof.

CURRENT DISTRIBUTION OF REVENUE

\$1.30 to the State General Fund, \$0.55 to Consolidated Tax, and \$0.10 to the Account for Low Income Housing. Only the State General Fund and Consolidated Tax portions are administered by the Department. In addition to this, Churchill and Washoe counties distribute an additional \$0.10 for the Local Government Tax Act and Clark county distributes an additional \$.60 for the School District.

HISTORY

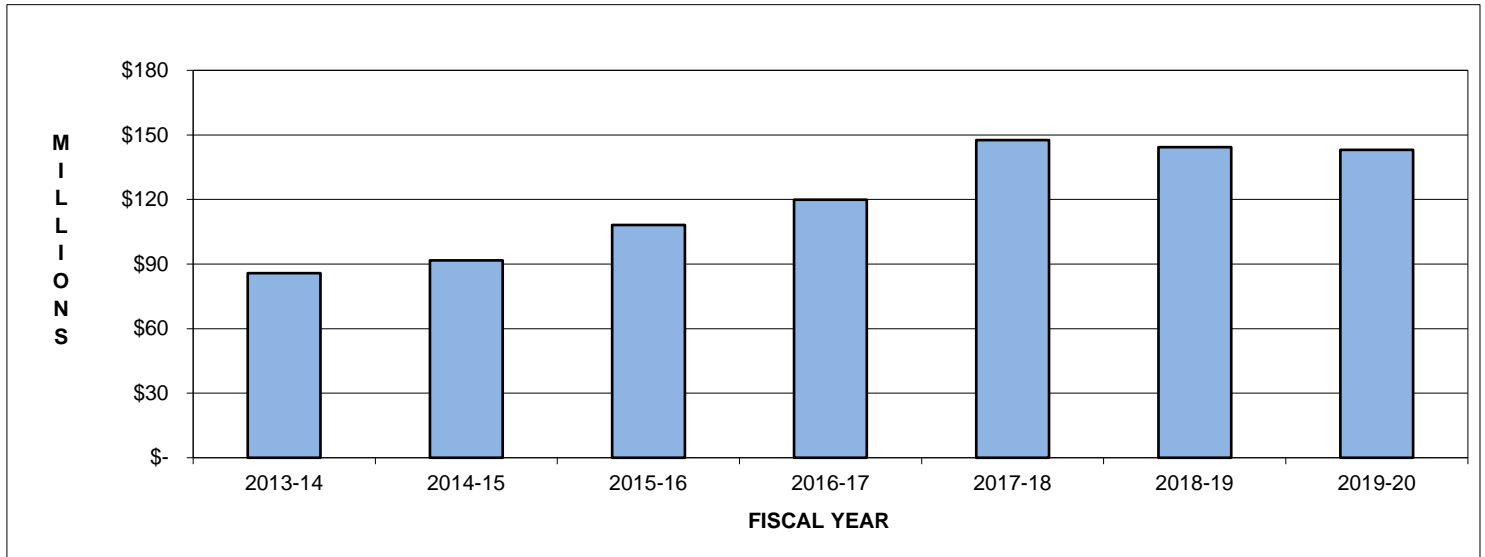
ORIGINALLY ENACTED

Added to NRS in 1967.

REVISED TO INCLUDE STATE GENERAL FUND

2003 Special Session of State Legislature, effective October 1, 2003.

REVENUE GENERATED BY REAL PROPERTY TRANSFER TAX



FISCAL YEAR	GENERAL FUND COLLECTIONS	CONSOLIDATED TAX COLLECTIONS	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2013-14	\$ 60,047,457	\$ 25,690,635	\$ 85,738,092	24.13%
2014-15	64,214,342	27,442,337	91,656,679	6.82%
2015-16	75,794,844	32,379,971	108,174,815	17.99%
2016-17	83,957,113	35,881,005	119,838,118	10.81%
2017-18	103,390,400	44,184,526	147,574,926	23.14%
2018-19	101,045,306	43,184,111	144,229,417	-2.26%
2019-20	100,266,873	42,841,399	143,108,273	-0.79%

**General Fund Collected for Each Quarter
FISCAL YEAR 19-20**

	July - Sept 19 1st Quarter General Fund	Oct - Dec 19 2nd Quarter General Fund	Jan - Mar 20 3rd Quarter General Fund	April - June 20 4th Quarter General Fund
Carson City	\$ 473,455.89	\$ 351,595.53	\$ 292,432.14	\$ 269,146.45
Churchill	108,380.87	110,087.46	121,265.09	111,306.19
Clark	20,612,088.50	22,574,529.63	17,821,205.45	12,527,012.10
Douglas	639,095.89	728,063.63	565,363.66	569,473.05
Elko	486,605.86	279,361.05	202,555.92	288,746.23
Esmeralda	617.78	1,988.43	1,323.05	1,238.10
Eureka	190,032.01	4,467.19	5,911.20	3,256.13
Humboldt	250,957.30	97,229.00	60,966.49	67,319.12
Lander	45,787.55	16,473.61	83,273.99	8,610.03
Lincoln	14,289.57	12,709.14	9,162.17	15,903.48
Lyon	404,877.14	395,828.41	371,770.42	358,407.49
Mineral	5,705.28	4,209.75	3,658.94	5,214.90
Nye	268,747.20	300,309.61	256,528.45	215,033.03
Pershing	102,795.26	17,496.77	14,159.57	17,602.30
Storey	67,791.43	51,670.45	169,311.29	21,568.82
Washoe	5,231,188.77	4,528,725.14	4,124,950.36	3,208,144.73
White Pine	25,226.50	27,885.44	14,727.15	30,052.75
TOTAL FOR QUARTER	\$ 28,927,643	\$ 29,502,630	\$ 24,118,565	\$ 17,718,035
CUMULATIVE BY QUARTER	\$ 28,927,643	\$ 58,430,273	\$ 82,548,838	\$ 100,266,873

NET PROCEEDS OF MINERALS

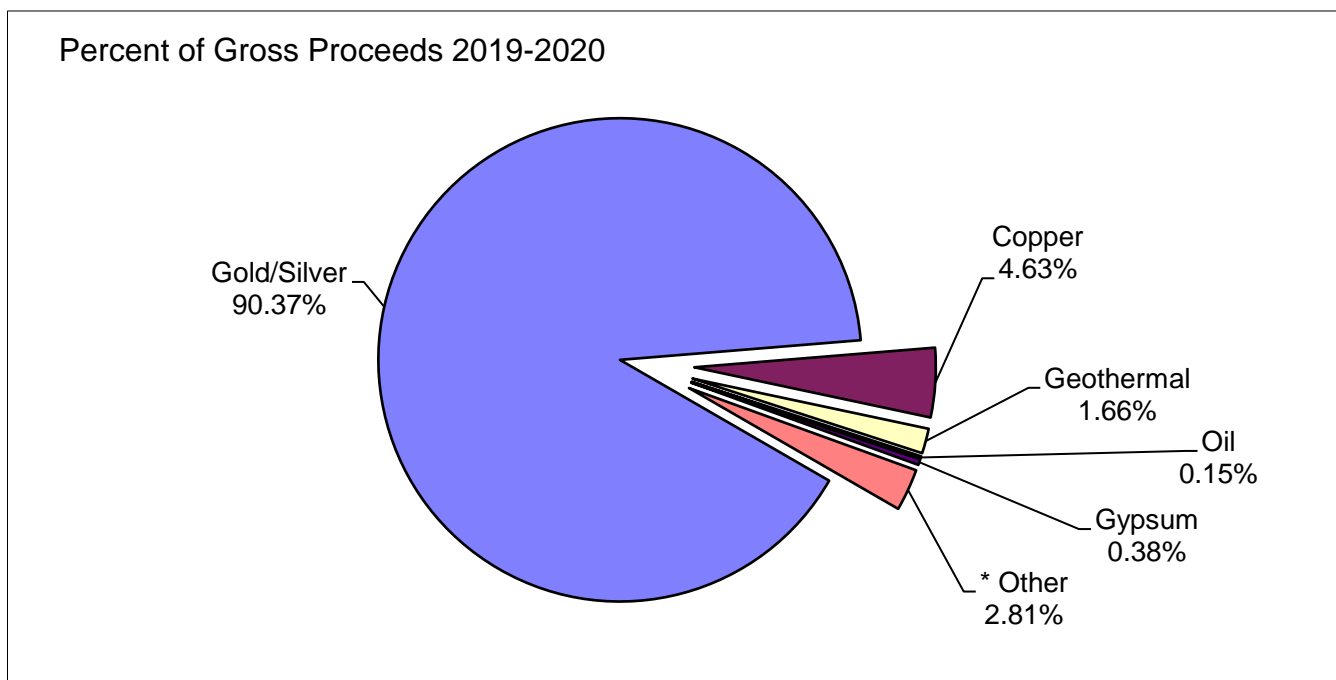
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty recipients report only the amount of royalties received. The Department calculates the net proceeds by deducting allowable expenses from the gross yield.

The tax rate on the net proceeds of each operation depends on the ratio of the net proceeds to the gross proceeds as provided in NRS 362.140. The maximum tax rate is five percent, applied to net proceeds in excess of \$4,000,000 annually and to all royalties. Taxpayers are required to estimate current year taxes. The Department certifies and bills the net proceeds tax due each year on April 20th, with final payment due by May 10th.

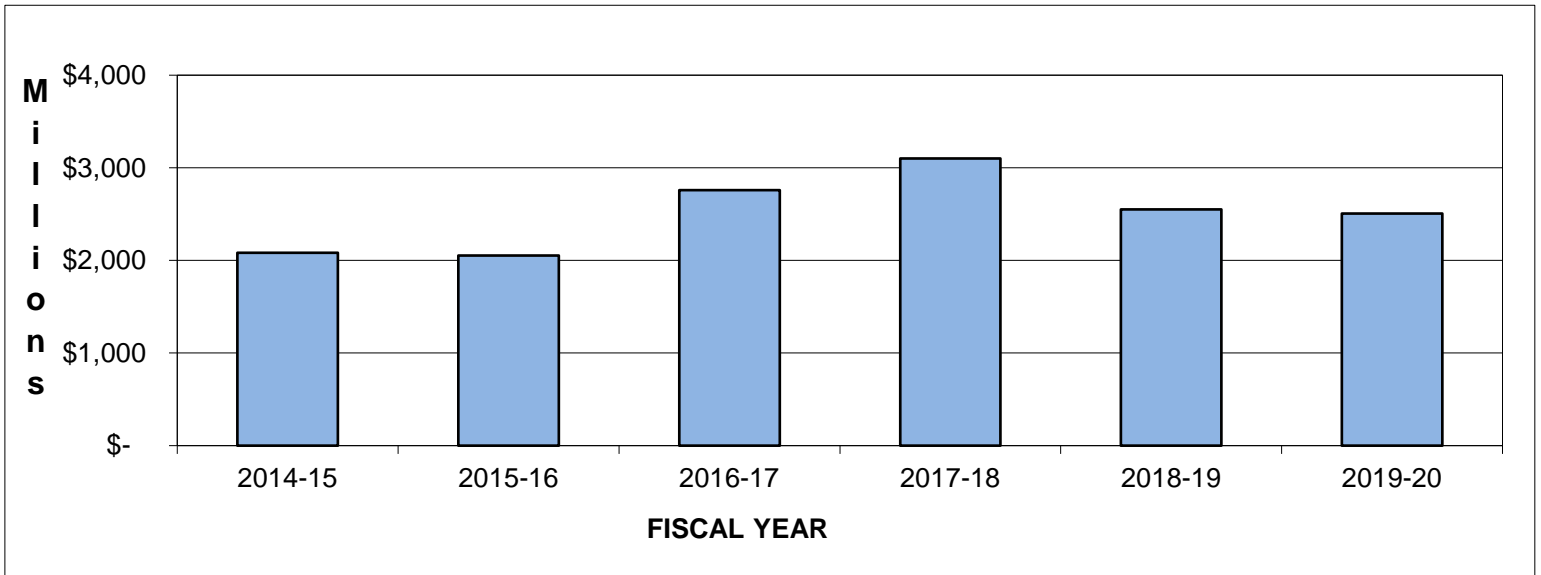
Percent of Total Gross Proceeds by Mineral Type

Mineral Type	Percent of Total Gross Proceeds 2016-17	Percent of Total Gross Proceeds 2017-18	Percent of Total Gross Proceeds 2018-19	Percent of Total Gross Proceeds 2019-20
Gold/Silver	91.39%	91.22%	90.27%	90.37%
Copper	4.52%	4.62%	4.91%	4.63%
Geothermal	1.29%	1.08%	1.19%	1.66%
Oil	0.14%	0.15%	0.21%	0.15%
Gypsum	0.49%	0.49%	0.34%	0.38%
* Other	2.17%	2.44%	3.08%	2.81%
	100.00%	100.00%	100.00%	100.00%

* Other includes: Building Stone, Clay, Copper, Dolomite, Feldspar, Gemstones, Salt, and other miscellaneous minerals.



ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



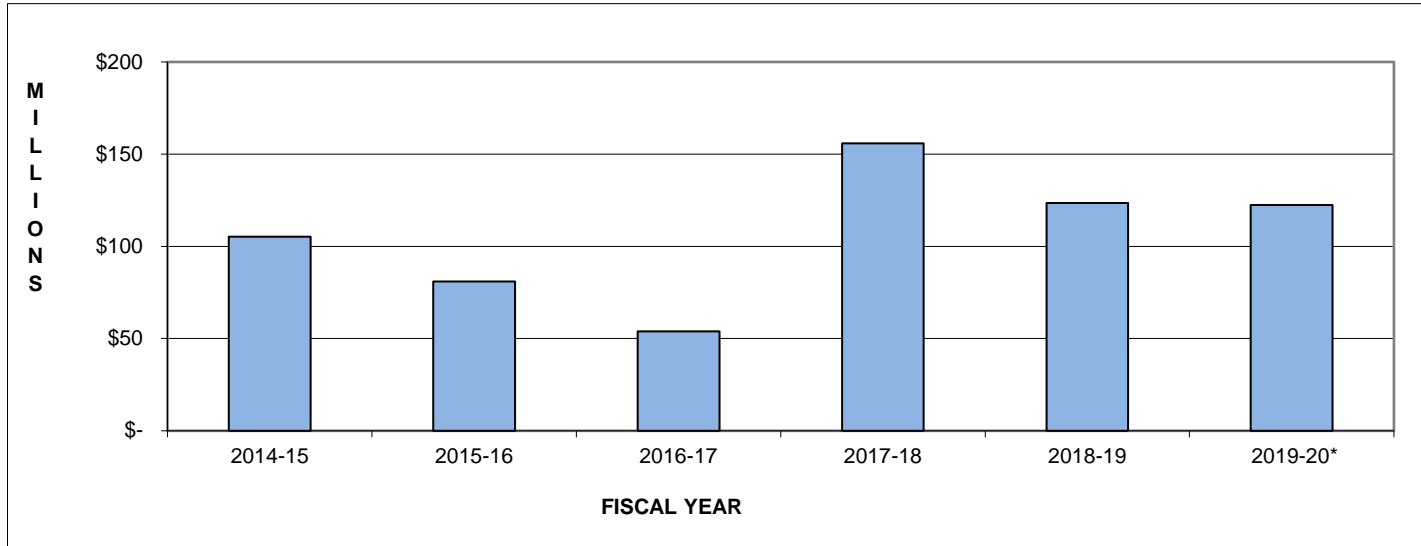
FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
2014-15	\$ 2,083,161,166	-39.30%	2017-18	\$ 3,102,177,308	12.43%
2015-16	2,051,175,348	-1.54%	2018-19	2,552,569,932	-17.72%
2016-17	2,759,094,689	34.51%	2019-20	2,505,584,613	-1.84%

*Based on actual calendar year reports to the Department.

COUNTY	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Carson City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Churchill	24,794,397	16,736,897	22,856,524	24,239,893	34,666,081	45,495,911
Clark	9,022,773	11,854,088	19,194,584	11,152,239	10,243,607	8,761,848
Douglas	-	-	-	-	-	-
Elko	106,068,900	113,598,205	268,891,594	370,558,877	229,804,299	205,900,991
Esmeralda	13,940,206	12,165,465	19,318,090	26,361,164	45,000,680	17,254,962
Eureka	660,206,148	577,429,126	723,145,100	337,706,513	426,133,593	750,168,022
Humboldt	387,007,813	390,911,096	530,588,705	435,706,803	370,284,868	559,923,133
Lander	676,524,669	650,670,413	859,877,669	1,353,714,849	932,022,586	669,841,349
Lincoln	224,246	148,201	2,408	2,131	1,637	2,214
Lyon	3,332,672	4,645,134	5,038,179	3,022,115	1,774,499	1,039,457
Mineral	8,149,792	9,124,214	10,322,533	4,699,713	8,687,121	492,607
Nye	116,132,852	147,413,904	167,917,613	276,480,078	190,962,862	166,092,891
Pershing	44,438,192	52,509,608	33,608,359	45,038,283	38,155,406	16,734,187
Storey	7,412,265	3,871,536	985,302	927,293	786,730	1,027,296
Washoe	5,093,789	3,707,380	4,512,090	2,589,726	1,581,237	1,580,724
White Pine	20,812,452	56,390,081	92,835,940	209,977,631	262,464,725	61,269,022
TOTAL	\$ 2,083,161,166	\$ 2,051,175,348	\$ 2,759,094,689	\$ 3,102,177,308	\$ 2,552,569,932	\$ 2,505,584,613

Adjustments for County and State Board of Equalization pending decisions, and pending or unresolved audits, are not reflected.

NET PROCEEDS OF MINERALS TAX REVENUE COLLECTION AND DISTRIBUTION



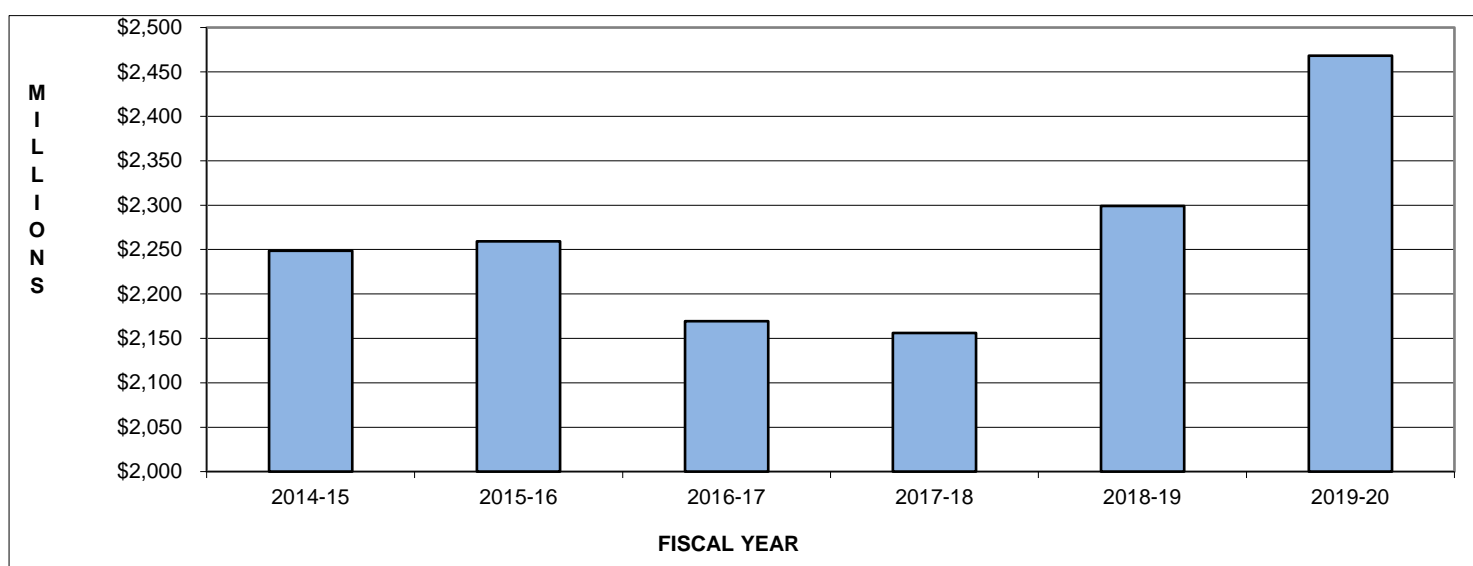
FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR
2014-15	\$ 105,222,752	69.38%	2017-18	155,938,531	189.26%
2015-16	80,904,679	-23.11%	2018-19	123,582,585	-20.75%
2016-17	53,910,364	-33.37%	2019-20*	122,449,659	-0.92%

*Distribution of \$0 in actual Net Proceeds for Fiscal Year Projections as a result of NRS 362.170 is included below.

NET PROCEEDS OF MINERALS TAX DISTRIBUTION FISCAL YEAR 2019-2020

COUNTY	Prior Year Billings	2019-20 Billings	2020-21 Projections	TOTAL DISTRIBUTION
Carson City	\$ -	\$ -	\$ -	\$ -
Churchill	350	1,086,841	-	1,087,191
Clark	-	204,559	-	204,559
Douglas	-	-	-	-
Elko	74,219	5,420,705	-	5,494,924
Esmeralda	-	490,102	-	490,102
Eureka	13,573	12,781,646	-	12,795,219
Humboldt	208,356	11,402,930	-	11,611,286
Lander	233,325	20,776,107	-	21,009,432
Lincoln	8	48	-	56
Lyon	-	20,223	-	20,223
Mineral	-	2,253	-	2,253
Nye	8,522	5,486,214	-	5,494,736
Pershing	1,030	489,400	-	490,430
Storey	-	33,805	-	33,805
Washoe	2,311	39,739	-	42,050
White Pine	142,845	2,138,289	-	2,281,133
TOTAL COUNTY DISTRIBUTION	\$ 684,538	\$ 60,372,860	\$ -	\$ 61,057,397
State Debt Service Fund	43,724	4,191,242	-	4,234,966
State General Fund	278,230	56,879,066	-	57,157,296
State General Fund (Penalties & Interest)	-	-	-	-
Postage	-	-	-	-
TOTAL	\$ 1,006,492	\$ 121,443,168	\$ -	\$ 122,449,659

MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
2014-15	\$ 2,248,729,206	-9.20%	2017-18	\$ 2,156,243,400	-0.60%
2015-16	2,259,222,128	0.47%	2018-19	2,298,923,614	6.62%
2016-17	2,169,338,249	-3.98%	2019-20	2,468,106,649	7.36%

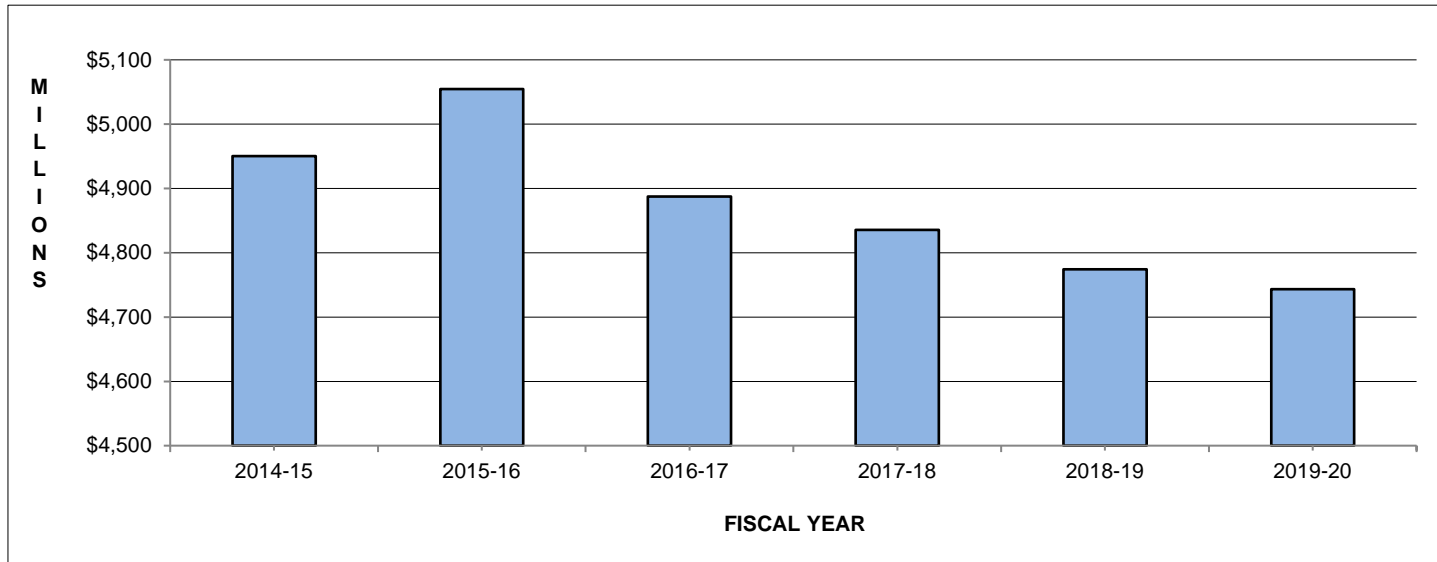
The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

The Department of Taxation is required to appraise all mining improvements and personal property in accordance with NRS 362.100(1b). The appraisals shown here are transmitted to the County Assessors who then apply adjustments, abatements, tax caps or land values.

COUNTY	FISCAL YEAR 2018-19		FISCAL YEAR 2019-20	
	NUMBER OF APPRAISALS	ASSESSED VALUATION*	NUMBER OF APPRAISALS	ASSESSED VALUATION*
Carson City	0	\$ -	0	\$ -
Churchill	14	130,186,567	14	117,562,367
Clark	13	16,988,732	13	16,230,673
Douglas	0	-	0	-
Elko	32	196,195,796	33	214,018,499
Esmeralda	10	13,106,331	9	14,860,937
Eureka	23	610,173,617	24	586,228,462
Humboldt	24	318,571,289	24	291,648,363
Lander	22	458,476,749	19	468,002,177
Lincoln	2	188,420	3	329,946
Lyon	9	21,301,698	9	46,522,187
Mineral	7	14,583,097	8	26,710,070
Nye	28	190,059,898	29	277,695,943
Pershing	12	110,242,938	12	116,461,066
Storey	3	5,254,864	3	5,507,997
Washoe	5	64,701,573	5	62,027,462
White Pine	8	148,892,048	9	224,300,502
TOTAL	212	2,298,923,615	214	2,468,106,649

*May include adjustments for County and State Boards of Equalization through 2019.

**2019 - 2020 TAX YEAR
INTERSTATE AND INTERCOUNTY VALUATIONS
(ASSESSED VALUE)**



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2014-15	\$ 4,950,451,427	7.80%	2017-18	\$ 4,835,462,047	-1.06%
2015-16	5,054,343,597	2.10%	2018-19	4,774,119,250	-1.27%
2016-17	4,887,343,868	-3.30%	2019-20	4,743,095,305	-0.65%

**CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS
TAX DISTRIBUTION
FISCAL YEAR 2019 - 2020**

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED 12-Mo CWIP and PET	TOTAL TAX
Carson City	\$ 1,148,131	\$ -	\$ 89,460	\$ 1,237,591
Churchill	2,206,126	6,921	93,087	2,306,134
Clark	55,527,153	15,493	2,245,376	57,788,023
Douglas	1,172,237	-	69,472	1,241,709
Elko	9,394,795	31,423	108,698	9,534,917
Esmeralda	957,581	-	24,553	982,134
Eureka	693,134	3,816	18,566	715,515
Humboldt	5,741,242	13,353	67,987	5,822,583
Lander	1,835,772	5,797	67,040	1,908,610
Lincoln	2,274,091	12,305	20,123	2,306,519
Lyon	2,910,121	5,117	148,135	3,063,372
Mineral	1,926,387	-	48,669	1,975,057
Nye	3,253,149	-	212,792	3,465,942
Pershing	2,306,600	11,177	86,236	2,404,014
Storey	3,109,662	1,337	170,270	3,281,269
Washoe	11,353,281	15,705	428,519	11,797,504
White Pine	816,761	-	18,673	835,434
Total County Distribution	\$ 106,626,225	\$ 122,443	\$ 3,917,657	\$ 110,666,325
State Debt Service Fund	6,398,510	7,786	228,514	6,634,809
State General Fund - P&I	1,684	-	-	1,684
Postage	-	-	-	-
NV Dept of Energy Fund	519,671	-	19,169	538,840
TOTAL	\$ 113,546,090	\$ 130,229	\$ 4,165,340	\$ 117,841,659

2019 - 2020 TAX YEAR
Secured Tax Roll Summary
Assessed Values - Centrally Assessed Properties

	Airlines		Electrics		Gas/Pipelines		Railroads		Communications		Total
	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	By County
Carson City	\$ 323,783	\$ 4	\$ 16,569,125	\$ 445,607	\$ 22,447,300	\$ 542,865	\$ -	\$ -	\$ 910,588	\$ 7,518	\$ 41,246,790
Churchill	7,680,798	112	46,501,111	908,247	17,122,944	279,414	21,552,654	8,574	4,863	-	94,058,717
Clark	266,040,005	455,200	1,876,147,019	15,057,565	303,553,154	6,023,851	50,888,486	20,379	21,240,554	482,703	2,539,908,916
Douglas	1,284,963	11	31,625,401	850,527	6,619,499	160,086	-	-	9,047,374	-	49,587,861
Elko	3,080,350	12,972	50,937,266	1,017,643	193,657,738	276,546	97,111,074	38,466	15,643,322	9,955	361,785,332
Esmeralda	20,469,937	6,402	12,559,175	456,095	-	-	-	-	145,115	-	33,636,724
Eureka	4,240,242	1,989	24,212,822	484,745	3,462,011	34,910	18,729,844	7,409	98,496	-	51,272,468
Humboldt	4,711,558	22,114	58,783,124	1,273,207	156,031,921	264,441	52,765,061	20,890	1,851,502	1,368	275,725,186
Lander	6,088,220	18,983	45,446,762	804,694	1,972,842	47,711	15,120,578	5,984	74,217	-	69,579,991
Lincoln	8,698,479	40,208	58,161,360	1,16,818	18,650,612	581,572	36,995,449	14,815	2,965,456	152,444	126,377,213
Lyon	5,960,672	4,735	58,278,059	1,584,159	19,981,462	419,290	14,447,294	5,770	1,859,161	-	102,540,602
Mineral	10,697,741	10,453	72,119,468	591,920	760,761	18,398	-	-	17,102	-	84,215,843
Nye	47,642,336	65,609	77,316,947	2,564,861	772,174	18,674	-	-	1,014,277	3,195	129,398,073
Pershing	3,262,251	13,302	40,682,769	861,630	13,862,351	335,247	31,787,702	12,583	99,577	-	90,917,412
Storey	2,130,691	896	81,612,934	2,194,881	5,501,044	28,961	3,390,005	1,342	11,128	-	94,871,882
Washoe	35,537,695	24,127	150,404,161	4,117,214	144,171,189	1,354,234	44,750,853	17,788	8,134,144	208,830	388,720,235
White Pine	6,538,271	11,783	58,471,501	520,388	-	-	-	-	12,122	87	65,554,152
Total	\$ 434,387,992	\$ 688,900	\$ 2,759,829,005	\$ 33,850,200	\$ 908,567,002	\$ 10,386,200	\$ 387,539,000	\$ 154,000	\$ 63,128,998	\$ 866,100	\$ 4,599,397,397

**2019 - 2020 TAX YEAR
UNSECURED TAX ROLL SUMMARY
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES**

	Unsecured Airlines	Private Carlines	Property Escaping Taxation	Twelve Month CWIP*						Total 12 Mo CWIP
				Airlines	Electrics	Gas/Pipeline	Railroad	Communication		
Carson City	\$ 115,767	\$ -	\$ -	7	\$ 1,033,838	\$ 1,471,336	\$ -	7,032	\$ 2,512,213	
Churchill	17,985	257,229	-	58	4,721,315	757,300	37,345	-	5,516,018	
Clark	6,812,741	597,690	-	288,409	60,335,980	13,054,832	88,766	707,240	74,475,227	
Douglas	36,108	-	-	17	1,973,281	433,883	-	-	2,407,181	
Elko	465,898	1,170,738.17	-	20,452	2,469,041	750,595	167,553	460,632	3,868,274	
Esmeralda	-	-	-	10,093	851,564	-	-	4,160	865,818	
Eureka	44,345	226,543.71	-	3,080	907,861	94,617	32,271	-	1,037,828	
Humboldt	24,503	636,873	-	34,864	2,189,849	717,613	90,993	57,563	3,090,883	
Lander	41,182	182,654	-	29,864	1,891,176	129,312	26,066	-	2,076,419	
Lincoln	3,597	434,515	-	62,994	409,871	104,563	64,532	122,581	764,542	
Lyon	1,385	170,778	-	7,448	3,629,839	1,136,409	25,134	-	4,798,830	
Mineral	3,553	-	-	16,481	1,394,216	49,865	-	-	1,460,563	
Nye	24,400	-	-	103,369	6,522,248	50,613	-	29,866	6,706,096	
Pershing	2,248	383,806	-	20,972	1,936,870	908,625	54,810	-	2,921,277	
Storey	-	40,917	-	1,389	5,092,276	74,767	5,846	-	5,174,277	
Washoe	412,329	535,066	-	24,153	9,134,661	3,415,869	77,483	130,340	12,782,506	
White Pine	13,960	-	-	18,450	564,414	-	-	286	583,149	
Total	\$ 8,020,000	\$ 4,636,809	\$ -	\$ 642,100	\$ 105,058,300	\$ 23,150,200	\$ 670,800	\$ 1,519,700	\$ 131,041,100	

*CWIP = Construction Work in Progress

Pursuant to NRS 361.321, construction work-in-progress (CWIP) must be included on the central assessment roll.

**2019 - 2020 TAX YEAR
CENTRALLY ASSESSED UTILITIES TAX ROLL SUMMARY**

	Secured Unitary Assessments	Secured 6 Mo. CWIP * Assessments	Unsecured Airline Assessments	Unsecured Carline Assessments	Unsecured PET ** Assessments	Unsecured 12 Mo. CWIP* Assessments	Combined Number of Assessments	Secured Total Value Assessments	Unsecured Total Value Assessments	Combined Total Value Assessments
Carson City	13	4	4		0	4	25	\$ 41,246,790	\$ 2,627,979	\$ 43,874,769
Churchill	24	8	1	204	0	7	244	\$ 94,058,717	\$ 5,791,231	\$ 99,849,948
Clark	51	19	7	196	0	21	294	\$ 2,539,908,916	\$ 81,885,658	\$ 2,621,794,574
Douglas	11	3	2		0	3	19	\$ 49,587,861	\$ 2,443,289	\$ 52,031,150
Elko	25	12	2	204	0	16	259	\$ 361,785,332	\$ 5,504,910	\$ 367,290,242
Esmeralda	9	3	0		0	4	16	\$ 33,636,724	\$ 865,818	\$ 34,502,542
Eureka	18	8	2	204	0	7	239	\$ 51,272,468	\$ 1,308,716	\$ 52,581,184
Humboldt	17	8	2	204	0	9	240	\$ 275,725,186	\$ 3,752,259	\$ 279,477,445
Lander	19	7	2	204	0	7	239	\$ 69,579,991	\$ 2,300,255	\$ 71,880,246
Lincoln	18	9	1	196	0	8	232	\$ 126,377,213	\$ 1,202,653	\$ 127,579,866
Lyon	26	8	1	204	0	7	246	\$ 102,540,602	\$ 4,970,993	\$ 107,511,595
Mineral	17	6	2		0	7	32	\$ 84,215,843	\$ 1,464,116	\$ 85,679,959
Nye	22	10	3		0	10	45	\$ 129,398,073	\$ 6,730,496	\$ 136,128,569
Pershing	20	6	1	204	0	7	238	\$ 90,917,412	\$ 3,307,331	\$ 94,224,743
Storey	19	7	0	204	0	5	235	\$ 94,871,882	\$ 5,215,193	\$ 100,087,075
Washoe	41	14	4	204	0	13	276	\$ 388,720,235	\$ 13,729,901	\$ 402,450,136
White Pine	14	6	2		0	5	27	\$ 65,554,152	\$ 597,109	\$ 66,151,261
Total	364	138	36	2,228	0	140	2,906	4,599,397,397	143,697,908	4,743,095,305

* Construction Work in Progress

** Property Escaping Taxation

LOCAL GOVERNMENT FINANCE SECTION

The purpose of the Local Government Finance section is to oversee the financial administration of Nevada's counties, cities, schools and special districts. For the Fiscal Year ended June 30, 2020, this consisted of overseeing the financial activities of 17 counties, 18 incorporated cities, 48 unincorporated towns, 17 school districts, 159 special districts including 3 multi-county districts.

The major areas of responsibility of the section are contained within the provisions of the Local Government Budget & Finance Act (NRS 354.470 to 354.626, inclusive). The areas include overseeing the revenue limitations, indebtedness, budgets and audits of local governments. The section's functional responsibilities within each area include the following:

REVENUE LIMITATIONS

Taxes

Establish and monitor the maximum allowed revenue a local government may receive from property taxes.

Compile, calculate and prepare proforma projections of revenue a local government may receive from property taxes.

Calculate and prepare property tax rates to be certified by the Nevada Tax Commission.

Prepare and publish the Property Tax Rates Publication for Nevada Local Governments.

Fees for Licenses and Permits

Prescribe guidelines for calculating fee increases for business licenses and building permits.

Monitor for compliance the adoption or increase of fees for business licenses and building permits.

INDEBTEDNESS

Medium Term Obligations

Review and approve or disapprove medium term financing requests including lease/purchase obligations. The approval or disapproval is based upon the probable ability of the local government to repay the debt.

Annual Indebtedness Report

Analyze, for reasonableness, the annual indebtedness information submitted by the local governments.

Compile, prepare and publish the Annual Local Government Indebtedness Report.

BUDGETS

Examine, review, and approve local government budgets based on compliance or noncompliance with statutes and regulations. The examination procedures include but are not limited to the following:

1. Review in detail the form, classification and content of the local governments' estimated resources and expenditures/expenses;
2. Review and verify reported actual prior year resources and expenditures/expenses with the amounts contained in the local governments' audited financial statements.

The examination and approval process applies to tentative, final, amended and augmented budgets.

Prepare and provide local governments with a written certificate of compliance or a written notice of lack of compliance regarding their submitted budget documents.

Local Government Finance Section (continued)

AUDITS

Review annual independent audits of local governments to determine whether the audits comply with regulations adopted pursuant to NRS 354.594.

Refer to the State Board of Accountancy audits which do not adhere to regulations adopted pursuant to NRS 354.594.

Evaluate and monitor each local government's plan to correct the identified statute and regulation violations.

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget and Finance Act. The Division makes such determinations after hearing the advice and recommendations of the Committee on Local Government Finance.

LOCAL GOVERNMENT

BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES*

	FISCAL YEAR 2019-2020					
	COUNTY	SCHOOL	CITIES	TOWNS	DISTRICTS	TOTAL
Carson City	\$ 228,860,934	\$ 127,317,474	\$ -	\$ -	\$ 6,193,037	\$ 362,371,445
Churchill	60,281,541	41,221,822	33,671,133	-	1,410,000	136,584,496
Clark	8,301,947,971	5,378,471,971	3,120,639,074	10,102,963	3,557,735,316	20,368,897,295
Douglas	87,639,389	83,675,573	-	9,781,415	89,037,368	270,133,745
Elko	80,885,782	168,479,469	91,394,207	4,857,240	13,371,630	358,988,328
Esmeralda	9,300,707	3,362,527	-	870,968	-	13,534,202
Eureka	(39,364,435)	46,178,418	-	2,242,600	869,450	9,926,033
Humboldt	46,767,624	49,845,196	14,012,502	-	63,331,420	173,956,742
Lander	60,149,234	20,588,302	-	2,869,832	17,785,724	101,393,092
Lincoln	18,869,793	15,513,849	3,284,835	1,561,954	13,848,980	53,079,411
Lyon	93,514,091	126,418,160	28,189,488	-	19,853,620	267,975,359
Mineral	10,853,871	10,068,618	-	2,276,433	16,295,859	39,494,781
Nye	63,918,513	129,427,510	-	36,926,871	8,545,182	238,818,076
Pershing	18,273,236	13,479,984	2,206,463	88,689	13,109,077	47,157,449
Storey	10,578,981	10,120,531	-	-	9,790,606	30,490,118
Washoe	650,801,246	1,199,894,424	587,520,059	-	582,647,623	3,020,863,352
White Pine	51,361,777	8,854,085	11,117,784	283,800	35,023,913	106,641,359
Multicounty Districts	-	-	-	-	6,342,035	6,342,035
TOTALS	\$ 9,754,640,255	\$ 7,432,917,913	\$ 3,892,035,545	\$ 71,862,765	\$ 4,455,190,840	\$ 25,606,647,318

*Source: Final budgets filed June 1, 2019

ADDITIONAL INFORMATION

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