

NEVADA DAY HOLIDAY for NEVADA NATIONAL GUARD (NNG) FAO'S

What is the NNG Nevada Day Holiday?

- Effective July 1, 2023, pursuant to Senate Bill 50 Section 1 subsection 4 of the 2023 Nevada Legislative Session, NRS 372.7282 was revised. The bill revises the manner in which a member of the Nevada National Guard or a qualifying relative of a member of the Nevada National Guard claims the Nevada Day sales tax exemption. The bill removes the requirement that the person must provide a copy of a department issued letter of exemption to the retailer. Instead, the bill requires: (1) a retailer to collect the tax on the purchase of tangible personal property that qualifies for the exemption under existing law; and (2) the person who claims the exemption to submit to the Department not later than 30 calendar days after the date of sale, a request for a refund of the tax of tangible personal property purchased by the member of the NNG on active status and their qualifying relatives on the date on which Nevada Day is observed and/or the Saturday and Sunday immediately following that day.

What taxes qualify for exemption/refund during the Nevada Day holiday?

- Only Nevada Sales Tax on sales made in or delivered to the Guard Member or qualifying relative in Nevada during the Nevada Day holiday.

When is it observed?

- The NNG Nevada Day Holiday exemption status period this year will be **10/25/2024 – 10/27/2024**.
- Nevada Day is October 31 but is to be observed on the last Friday in October pursuant to NRS 236.015. This year Nevada Day will be observed on October 25, 2024.

How do I qualify?

- You must be a member of the Nevada National Guard who is on active status, as defined in 10 U.S.C. § 101(d)(4), and who is a resident of the State of Nevada.
- Be a relative of a member of the Nevada National Guard eligible for the exemption who:
 - Resides in the same home or dwelling in Nevada as the member; and
 - Is related by blood, adoption, or marriage within the first degree of consanguinity or affinity to the member. (1st degree of consanguinity; parents or children. 1st degree of affinity; spouse's parents or children)

I qualify, how do I apply for my letter of exemption?

- See your Unit full time Administrative Personnel to request your Exemption letter not later than 45 days prior to the day Nevada Day is observed. This year, the deadline is 9/10/2024.

I have my letter of exemption what do I do?

- Make your purchases during the Nevada Day NNG holiday 10/25/2024 – 10/27/2024 to qualify for the refund.
- Pay the sales tax due to the retailers on your purchases made during the exemption status period.
- Keep all your receipts to request a refund of the sales tax paid during the exemption status period.
- Submit your request not later than 30 calendar days after date of purchase.

I have all my receipts; how do I request a refund of the sales tax I paid?

- Submit to the Department, not later than 30 calendar days after the date of purchase (11/24/2024 – 11/26/2024):
- A written request for a refund of the tax paid (hard copy or electronic)
 - Email to nng.refunds@tax.state.nv.us or
 - Mail to:
NV Department of Taxation
Attn: NNG Refunds

4600 Kietzke Ln Bldg L Ste 235
Reno, NV 89502

- A copy of the letter of exemption issued to the person requesting the refund.
- A copy of the receipt from the retailer indicating the following:
 - The name of the person who purchased the property (Note: if the name of the person who purchased the property is not on the receipt, please fill out an affidavit of purchase for each receipt.)
 - The name and location address of the retailer; The date on which the property was purchased; The sales price of the property purchased; and
 - The amount of tax collected by the retailer from the purchaser.

How do I update my address if I have moved, and it no longer matches the address on the Holiday Exemption Letter?

- Update your address through readiness/S1/A1 staff so that the Department can be notified of changes.

What are some common mistakes or reasons a refund is delayed, denied, or reduced?

- The purchase was made outside of the Nevada Day holiday dates: 10/25/2024 through 10/27/2024.
- The purchase was made outside of the state of Nevada and Nevada Sales Tax was not collected.
- Tax listed on the receipt is not Sales Tax and therefore does not qualify for refund.
- The purchaser was not a qualifying member or qualifying relative listed on the exemption letter.
- The purchase included a vehicle trade in, which resulted in a Sales tax credit, reducing the Sales tax paid, therefore reducing the amount eligible for refund.

I am a retailer; do I need to request a copy of the NNG Nevada Day Exemption letter?

- No, retailers do not need to request a copy of the NNG exemption letter during the Nevada Day Holiday.

Will retailers charge the sales tax even if a person presents the NNG Nevada Day exemption letter?

- Yes, the retailers MUST charge and collect sales tax.

I still have questions, who do I contact?

- Contact the Department by emailing your questions to nng.refunds@tax.state.nv.us or call our call center at 866-962-3707.



NEVADA NATIONAL GUARD
AFFIDAVIT OF PURCHASE
10/25/2024 – 10/27/2024

I hereby certify that I hold NNG Exemption number _____ issued pursuant to Senate Bill 50 Section 1 subsection 4 of the 2023 Nevada Legislative Session, NRS 372.7282 and related statutes, and that Nevada sales tax was collected from me by the Nevada retailer on the following tangible personal property.

Nevada Retailer: _____ Date of Purchase: _____

Address: _____ Purchase Price: _____

City, State, Zip: _____ Sales Tax Paid: _____

Total: _____

Description of the property purchased: _____

Purchaser Name: _____ NNG Member or Qualifying Relative

Signature of Purchaser: _____ Date: _____

Email address _____ Phone number _____

By my signature, I swear and affirm the above stated tax paid is true and accurate under penalty of perjury.

***The Affidavit of Purchase must be submitted with each receipt that does not include the purchaser's name.**