



Issue 202, April 2025

NEVADA TAX NOTES

The Official Newsletter of the Department of Taxation



**The Reno Office has moved to
9850 Double R Blvd. Reno, NV 89521.**

UPCOMING OFFICE CLOSURES



Monday, May 26
Memorial Day

Federal Income Tax

With the federal income tax deadline upon us, the Nevada Department of Taxation would like to remind you that it is not associated with the Internal Revenue Service (IRS) and cannot assist with or answer any federal income tax questions. The State of Nevada does not impose an individual or business income tax. The Department may ask for federal income tax returns as informational documents. Please direct your federal income tax inquiries to the IRS website, www.irs.gov.

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

**WE'RE
HIRING!**

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

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

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

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

MY NEVADA TAX

The Nevada Department of Taxation (Department) has successfully launched Phase 1 of its modernization project for a new integrated tax system – Project MYNT: My Nevada Tax. Phase 1 impacts the following tax types and licenses:

- Sales & Use Tax
- Consumer Use Tax
- Cigarette Tax
- Live Entertainment Tax
- Liquor Tax
- Liquor License Renewal
- Other Tobacco License Tax
- Other Tobacco Products Tax

In addition to a brand-new look, My Nevada Tax offers a host of new features designed to streamline and improve the taxpayer experience including, but not limited to:

- Update Account Information
- View and Manage Permits and Licenses
- Business Registration & Access
- Manage Multiple Locations
- Schedule Appointments
- Manage Corporate Officers
- File Returns
- Make Payments
- Close an Account

The launch of My Nevada Tax marks a significant step toward modernizing the Department's services, making it easier and more efficient for businesses to interact with the State's tax system.

After the next 2 Phases, all tax types will be available through My Nevada Tax.

For more information or to get started with [My Nevada Tax](#), visit the Department of Taxation's website at tax.nv.gov. **My Nevada Tax training videos can be found [here](#).**

Diaper Tax Exemption

NRS 372.283 was amended effective January 1, 2025, to exempt the sale of diapers from Sales and Use Tax in Nevada. The exemption for diapers as discussed in Senate Bill 428 (SB428) of the 82nd session of Nevada Legislature was approved in the general election on November 5, 2024, and became effective on January 1, 2025. This exemption will apply to the sales of child and adult diapers as defined in SB428.

<https://www.leg.state.nv.us/nrs/nrs-372.html#NRS372Sec283>



ACTION REQUIRED: ARE YOU READY FOR TAX FILING?

Has your business registered or registered but has not filed your required tax documents? This is a friendly reminder that staying compliant is crucial to avoiding penalties and ensuring your business is operating smoothly.

Here's what you need to do now:

STEP 1: Visit Our Website First!

Visit [Nevada Department of Taxation](#) to review FAQs and instructional videos for My Nevada Tax. These resources have step-by-step instructions to help you get registered or file your taxes with ease. Everything you need is right at your fingertips!

STEP 2: Check Your Applicable Tax Types for My Nevada Tax

The new e-Services portal includes the following tax types:

- Sales and Use Tax
- Consumer Use Tax
- Cigarette & Other Tobacco Products
- Liquor Tax
- Live Entertainment Tax
- Real Property Transfer Tax (RPTT)

STEP 3: Register and File

If you've already registered but haven't filed, file now! If you haven't registered yet, do so now to avoid late fees and penalties.

Payment is easy in My Nevada Tax! Pay from your bank account or a credit card.

- Avoid Late Fees: The longer you wait, the more it could cost your business.
- Stay Compliant: Avoid fines and penalties that can hurt your business's reputation and operations.
- Easy Process: Our website makes it easy to get registered and file online. You can do it all in just a few clicks!

Remember: It's quick, easy, and better for your business!

Watch the recording of Ask the Advisor with My Nevada Tax training [here](#).

APPROVED REGULATIONS

The Nevada Tax Commission and the Committee on Local Government Finance have approved regulations which have been posted to the [Laws, Statutes & Regulations page](#) of the Department's website.

Regulations that are adopted by the Nevada Tax Commission and the Committee on Local Government Finance are not effective until filed with the Secretary of State. Once filed, the regulations have the effect of law even if they are not included in the Nevada Administrative Code. Regulations are added to the Nevada Administrative Code by the Legislative Counsel Bureau. The regulations posted on this page are effective but have not yet been added to the Nevada Administrative Code as of this publication.

Tobacco Revision

LCB File No. R100-22

A regulation relating to taxation: revising provisions governing the payment of the tax imposed on tobacco products, other than cigarettes; revising provisions governing certain credits and refunds which a wholesale dealer of such tobacco products may claim; eliminating the requirement that a wholesale dealer of such tobacco products include the tax as part of the price of the products; and providing other matters properly relating thereto.

Voluntary Disclosure

LCB File No. R152-22

A regulation relating to taxation; revising provisions relating to the voluntary disclosure of a taxpayer's failure to file a tax return with the Department of Taxation; expanding the applicability of those provisions to include taxpayers subject to certain additional taxes and fees; transferring from the Nevada Tax Commission to the Department the responsibility for determining in the first instance whether the tax liability of a taxpayer has been voluntarily disclosed; revising the requirements to be met by a taxpayer or the taxpayer's representative before the Department may make a determination of voluntary disclosure; authorizing the Executive Director of the Department or a person designated by the Executive Director to extend the time for complying with those requirements; requiring a taxpayer whose tax liability has been determined not to have been voluntarily disclosed to file any additional returns and pay any tax, penalty or interest determined to be owed; and providing other matters properly relating thereto.

Contact of Taxpayer by Auditor

LCB File No. R157-22

A regulation relating to taxation; revising provisions governing the scheduling of an audit; revising provisions governing the calculation of delinquent taxes due if a taxpayer fails to provide necessary records to an auditor; and providing other matters properly relating thereto.

APPROVED REGULATIONS CONT.

Penalty and Interest Waivers

LCB File No. R114-24

A regulation relating to taxation; revising provisions relating to the waiver or reduction of a penalty or interest, or both, for the late payment of certain taxes and fees; and providing other matters properly relating thereto.

Chapter 363C

LCB File No. R040-24

A regulation relating to taxation; repealing regulations requiring a business entity whose Nevada gross revenue for a taxable year is less than \$4,000,000 to file a commerce tax return; and providing other matters properly relating thereto.

Chapter 368A

LCB File No. R041-24

A regulation relating to taxation; revising requirements for the maintenance of certain records by a taxpayer that is an escort or escort service; and providing other matters properly relating thereto.

Chapter 375A

LCB File R045-24

A regulation relating to taxation; repealing regulations relating to the remittance of the state estate tax; and providing other matters properly relating thereto.

Chapter 680B

LCB File R046-24

A regulation relating to taxation; repealing provisions relating to certain credits against an insurer's liability for the general tax on insurance premiums which have been eliminated; repealing a provision illustrating the application of existing law requiring certain insurers to report and pay the tax on a quarterly basis; and providing other matters properly relating thereto.

Determination of Obsolescence when Full Cash Value is Exceeded

LCB File R191-24

A regulation relating to property tax; revising provisions governing the determination of obsolescence to be deducted from the taxable value of property; and providing other matters properly relating thereto.

APPROVED REGULATIONS CONT.

Cannabis Consumption Lounges

LCB File No. R052-23

A regulation relating to taxation; establishing certain requirements relating to the excise tax on cannabis concerning cannabis and adult-use cannabis products obtained or purchased by a cannabis consumption lounge; requiring an adult-use cannabis retail store to document and report to the Department of Taxation each sale of cannabis or an adult-use cannabis product to an independent cannabis consumption lounge; imposing and revising certain requirements relating to the keeping of records concerning the excise tax on cannabis; imposing certain requirements on cannabis sales facilities and cannabis consumption lounges relating to the payment of sales tax; revising the manner in which the Department will calculate the fair market value at wholesales of cannabis; eliminating certain obsolete and duplicative provisions; and providing other matters properly relating thereto.

State Board of Equalization

LCB File No. R037-24

A regulation relating to property tax; updating information concerning a publication adopted by reference updating references to registered agents to whom certain notices must be sent; revising requirements for attorneys who represent parties before the State Board of Equalization; authorizing certain notices and documents to be filed with the State Board by electronic mail; repealing provisions concerning the format and service of certain documents; and providing other matters properly relating thereto.

Chapter 361

LCB File No. R036-24

A regulation relating to taxation; revising provisions relating to the determination of taxable value of land within a qualified subdivision; revising provisions relating to the partial abatement of property taxes; providing that staff who provide orientation in certain hearings held before the Nevada Tax Commission are staff of the Department of Taxation; repealing various provisions relating to property tax; and providing other matters properly relating thereto.

Committee on Local Government Finance

LCB File R034-24

A regulation relating to local government finance; increasing the limit on the amount of annual total expenditures for a special district to be eligible to petition for an exemption from certain requirements of the Local Government Budget and Finance Act; revising the documentation which a school district is required to include in its fiscal report; repealing certain regulations relating to fiscal reporting by local governments; and providing other matters properly relating thereto.

TIPS TO TAXPAYERS

Written Correspondence

Each taxpayer has the right to receive written explanations and specific advice from the Department regarding taxes imposed by the State. The Department will provide a written response to any written request submitted by a taxpayer within 30 days of receipt. With the launch of My Nevada Tax, all written correspondence should now be directed to the Public Information Office at taxpio@tax.state.nv.us.

Please review the following lockbox addresses for returns and payments.

For the most efficient processing, we encourage you to file and make payments online through My Nevada Tax. However, if you must mail your documents, please send them to the following addresses:

MYNT Sales and Use Tax

Lockbox Remittance Address:

State of Nevada – Department of Taxation
PO Box 846189
Los Angeles, CA 90084-6189

MYNT USE Tax

Lockbox Remittance Address:

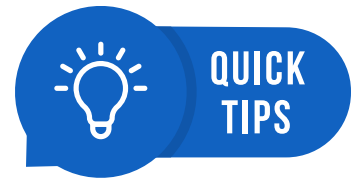
State of Nevada – Department of Taxation
PO Box 846715
Los Angeles, CA 90084-6715

COMMERCE TAX

NEVADA DEPARTMENT OF TAXATION ATTN COMMERCE TAX REMITTANCE
PO BOX 51180 LOS ANGELES CA 90051-5480

MODIFIED BUSINESS TAX

NEVADA DEPARTMENT OF TAXATION ATTN MODIFIED BUSINESS TAX
PO BOX 51107 LOS ANGELES CA 90051-5407



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

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

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