



# SPORTS & ENTERTAINMENT IMPROVEMENT DISTRICT (SEID)



Nevada Department of Taxation

Town Hall  
April 01, 2026



# Agenda

- **Taxation Introductions**
- **Department of Taxation Mission**
- **SEID Reporting to Taxation**
- **Q&A**

# Your Taxation Team

**Patricia Olmstead** – Public Information Officer

**Patric Starr** – Enterprise Project Management Office (EPMO)

**Keri Kosach** – Enterprise Change Management Office (ECMO)

**Jennifer Lewis** – Tax Manager, Excise

**Janeen Silva** – Tax Program Supervisor, Excise

**Rhonda Gallant** – EPMO Management Analyst

**Michele Jimenez** – Tax Examiner, Compliance

**Jane Maurer** – EPMO Functional Lead

**Scott Freidus** – Project Manager, Technology

**Katie Williford** – Project Manager, Business

**Tim Villareal** – Program Manager

# ◆ Department of Taxation Mission & Philosophy

**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.**

**Dedicated to the highest standards of professionalism and ethical conduct; committed to consistent, impartial and courteous service and treatment of our taxpayers.**

**Providing resources, training and support to the employees of the Department, and fostering initiative, creativity and effective performance.**

# Senate Bill 1

Passed during the 35<sup>th</sup>  
Special Session in June 2023

Senate Bill No. 1—Committee of the Whole

CHAPTER.....

AN ACT relating to economic infrastructure projects; enacting the Southern Nevada Tourism Innovation Act; amending the Southern Nevada Tourism Improvements Act; requiring under certain circumstances the establishment in Clark County of a sports and entertainment improvement district for the financing of a Major League Baseball stadium project; authorizing the Clark County Stadium Authority to carry out the provisions of law governing the Major League Baseball stadium project; authorizing the pledge of certain taxes, fees and charges for the payment of bonds and other purposes relating to the financing of the Major League Baseball stadium project; requiring the State Treasurer, under certain circumstances, to provide a credit enhancement on bonds issued to finance the construction of the Major League Baseball stadium project; requiring the issuance of general obligations of Clark County for the financing of a Major League Baseball stadium project under certain circumstances; authorizing the issuance of transferable tax credits to developer partners for qualified projects relating to the Major League Baseball stadium project; eliminating certain exemptions from prevailing wage requirements relating to railroad companies or monorails; requiring certain new or expanding businesses to provide certain paid family and medical leave to employees in order to qualify for a partial abatement of certain taxes; making an appropriation; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law creates the Clark County Stadium Authority as a public body to carry out the provisions of the Southern Nevada Tourism Improvements Act governing the National Football League stadium project, and existing law provides for the Stadium Authority to be governed by a Board of Directors. (Chapter 2, Statutes of Nevada 2016, 30th Special Session, at page 19)

This bill enacts the Southern Nevada Tourism Innovation Act to establish a method to finance a Major League Baseball stadium project. **Sections 4-17** of this bill define terms for the purposes of the Southern Nevada Tourism Innovation Act. **Sections 18-35** of this bill establish a method to finance the design, entitlement, acquisition, construction, improvement, repair, demolition, reconstruction, equipment, financing, promotion, leasing, subleasing, management, operation and maintenance of a Major League Baseball stadium project.

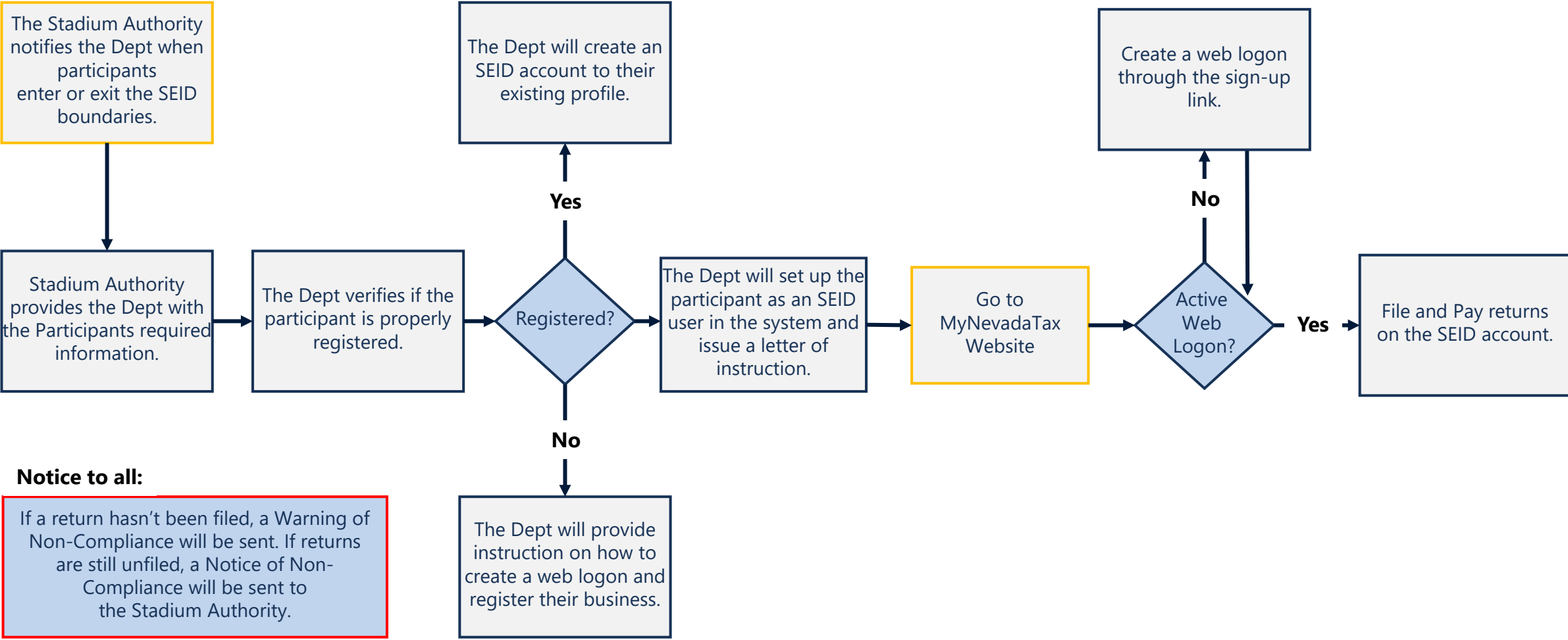
**Section 21** of this bill authorizes the Stadium Authority to exercise certain powers which are in addition to the powers granted to the Stadium Authority under the Southern Nevada Tourism Improvements Act.

**Section 28** of this bill requires that, upon receiving notification that the Stadium Authority has taken certain actions relating to the relocation of a Major





# SEID Onboarding with Taxation



# ◆ SEID Onboarding Responsibilities

- The Stadium Authority must inform the Department of any entity that becomes or ceases to be a participant within the SEID boundaries.
- Each participant needs to **provide the Authority** with the following information:
  - Business name
  - Business FEIN
  - NV Department of **Taxation Account ID**
  - Business address
  - Contact name
  - Contact email
  - Contract start and end dates

# ◆ SEID Onboarding Responsibilities

- The Department will verify that all participants are properly **registered and have an active login** to file electronically. If a participant is not set up, the Department will provide instructions on how to electronically register and/or create a web log-on.
- Upon completion of the above steps, the participant will be issued a **General Instruction Letter & Contractors Exemption Letter (if applicable)**.



# How to file your SEID returns

SALES AND USE TAX  
USE TAX  
MODIFIED BUSINESS TAX  
COMMERCE TAX

❖ Janeen Silva

# Contractor Onboarding

## Description

Contractors are generally required to pay sales tax at the time of purchase. However, to satisfy the reporting requirements established for the SEID, the Department of Taxation ("Department") will issue a "**Contractor Exemption Letter**" to all authorized contractors. This letter permits retailers to refrain from assessing sales tax at the time of purchase.

- All purchases made **for consumption within the SEID boundaries** will be reported by the contractor directly to the Department.

# Contractor Exemption Letter



STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

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

July 7, 2025

SEID Account #: USE 1212-1212-1212

**HOME RUN LLC  
3850 ARROWHEAD DR  
CARSON CITY, NV 89706**

**CONTRACTORS EXEMPTION LETTER  
SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT (SEID)**

**Effective Date: July 7, 2025**

**Expiration Date: March 31, 2026**

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

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

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

This letter only applies to Nevada sales/use tax and does not provide an exemption from any other tax.

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

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

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

Sincerely,

The Nevada Department of Taxation

# ◆ Latest Updates to My Nevada Tax

On December 8, 2025, the Department of Taxation updated My Nevada Tax to its next phase.

What does this mean?

- SEID Sales and Use Tax returns can now be reported within a single return.
- Modified Business Tax and Commerce Tax are now available online.

# Which Tax Types are applicable to the SEID?

Available in My Nevada Tax	Available December 2026 in My Nevada Tax
<ul style="list-style-type: none"><li>• Sales and Use Tax (SUT)</li><li>• Use Tax (USE)</li><li>• Modified Business Tax (MBT)</li><li>• Commerce Tax (COM)</li><li>• Insurance Premium Tax (IPT)</li><li>• Insurance Premium Tax Reconciliation (IPR)</li><li>• Independently Procured Coverage (IPC)</li><li>• Liquor Tax (LIQ)</li><li>• Live Entertainment Tax (LET)</li></ul>	<ul style="list-style-type: none"><li>• Exhibition Facility Fee (EFF)</li><li>• Transportation Connection Tax (TCT)</li></ul>

# SEID SUT & USE Tax Filing

- The account created for SEID filings has now been closed. Returns are now able to be filed as a combined return.
- This process is valid beginning on the 11/30/2025 filing period.

<p><b>Sales &amp; Use Tax</b>          EXAMPLE BUSINESS          3850 ARROWHEAD DR          CARSON CITY NV 89706-2016  <a href="#">Action Center Items</a> <span>6</span></p>	<p><b>November 2025 Return</b> <a href="#">File Return</a>          Monthly <a href="#">View and File Past Returns</a>          Due  <b>December 31, 2025</b>          ⚠️ 5 additional past due return(s). Use the View return(s) link to review and file these return(s).</p>
<p><b>Sales &amp; Use Tax</b>          EXAMPLE BUSINESS          3850 ARROWHEAD DR          CARSON CITY NV 89706-2016          Closed on October 31, 2025</p>	<p><b>Account</b> <a href="#">Make a Payment</a>          SUT-0000-0010-4654 <a href="#">View Locations</a>          Active Permits          1          Balance  <b>\$0.00</b>          ⚠️ No active permits</p>



# SUT & USE Tax prior to December, 2025

- Originally, a SUT or USE Tax account was created by the Department and added to your My Nevada tax account for two separate returns to be filed.
- This process was valid for any SUT and USE periods ending:
  - 06/30/2025 – 10/31/2025

<p><b>Sales &amp; Use Tax</b>          EXAMPLE BUSINESS          3850 ARROWHEAD DR          CARSON CITY NV 89706-2016  <a href="#">Action Center Items</a> <span>6</span></p>	<p><b>November 2025 Return</b> <a href="#">&gt; File Return</a>          Monthly <a href="#">&gt; View and File Past Returns</a>          Due  <b>December 31, 2025</b>          ⚠ 5 additional past due return(s). Use the View return(s) link to review and file these return(s).</p>
<p><b>Sales &amp; Use Tax</b>          EXAMPLE BUSINESS          3850 ARROWHEAD DR          CARSON CITY NV 89706-2016</p>	<p><b>Account</b> <a href="#">&gt; Make a Payment</a>          SUT-0000-0003-9260 <a href="#">&gt; View Locations</a>          Active Permits          1          Balance  <b>\$0.00</b></p>
<p><b>Sales &amp; Use Tax</b>          EXAMPLE BUSINESS          3850 ARROWHEAD DR          CARSON CITY NV 89706-2016</p>	<p><b>Account</b> <a href="#">&gt; Make a Payment</a>          SUT-0000-0010-4654 <a href="#">&gt; View Locations</a>          ⚠ No active permits          Stadium District          A's Baseball Stadium          Balance  <b>\$0.00</b></p>



# ◆ MBT & COM Tax Filing

- MBT and COM accounts have converted into My Nevada Tax and are available to be filed within a single combined return.
- This process is valid beginning on the 12/31/2025 filing period.

The screenshot displays a tax portal interface for a business. On the left, under the heading "Modified Business Tax", the business information is listed: "EXAMPLE BUSINESS", "3850 ARROWHEAD DR", "CARSON CITY NV 89706-2016", and a link for "Action Center Items" with a notification icon. On the right, there are two main sections. The top section is titled "December 2025 Return" and includes a "Quarterly" label, a "Due" date of "February 02, 2025", and a warning message: "5 additional past due return(s). Use the View return(s) link to review and file these return(s)". Action links for "File Return" and "View and File Past Returns" are provided. The bottom section is titled "Account" and shows the account number "MBT-0000-0005-1051", "Active Permits" of "1", and a "Balance" of "\$0.00". Action links for "Make a Payment" and "View Locations" are also present.



# ◆ MBT & COM Tax prior to December, 2025

- Originally, a Modified Business Tax or Commerce Tax return was required to be submitted on paper.
- This process was valid for the MBT periods ending:
  - 06/30/2025
  - 09/30/2025
- This process was valid for the COM period ending:
  - 06/30/2025

**NEVADA DEPARTMENT OF TAXATION**  
**MODIFIED BUSINESS TAX RETURN**  
 GENERAL BUSINESS (Revised 2025)  
 Sports and Entertainment Improvement District (SEID)

Mail Original To: **NEVADA DEPARTMENT OF TAXATION**  
**3850 ARROWHEAD DR.**  
**CARSON CITY, NV 89706**

If the address shown is incorrect, please make any corrections before mailing the return. Use the space below for these corrections.

Use this form for the quarterly period beginning January 1, 2025

TID:   
 FOR DEPARTMENT USE ONLY

PERIOD ENDING:   
 DUE BY:   
 DATE PAID:

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY.

1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER (Same amount as on Line 3 of ESD Form NUCS 4072)	1.
1a. DISTRICT (SEID) GROSS WAGES	1a.
2. Enter Deduction for Paid Health Insurance/Health Benefits Plan	2.
2a. DISTRICT (SEID) Deduction for Paid Health Insurance/Health Benefits Plan	2a.
3. Line 1 minus Line 2	3.
4. Offset Carried Forward from Previous Quarter	4.
5. NET WAGES (Line 3 minus Line 4)	5.
6. If Line 5 is greater than zero enter amount here, if less than zero enter on Line 18	6.
7. Enter threshold of \$50,000.00	7.
8. TAXABLE WAGES - (Line 6 minus Line 7 but not less than zero)	8.
8a. NON-DISTRICT (SEID) TAXABLE WAGES (if any) Enter in Box A. Calculated Tax: Multiply box A x 0.0117 and enter on Line 8a. (See Instructions)	8a.
8b. DISTRICT (SEID) TAXABLE WAGES: Enter in Box B. Calculated Tax: Multiply Box B x 0.0117 and enter on Line 8b. (See Instructions)	8b.
9. CALCULATED TAX (Line 8a plus Line 8b)	9.
10. COMMERCE TAX CREDIT	10.
11. OTHER CREDITS (See Instructions for allowable credits)	11.
12. NET TAX DUE (Line 9 - Line 10 - Line 11)	12.
13. PENALTY (Line 9 x 10%) (See Instructions)	13.
14. INTEREST (0.75% of Calculated Tax Due (Line 9 x 0.0075 x each month past due) (See Instructions)	14.
15. PREVIOUS DEBITS (Outstanding liabilities)	15.
16. TOTAL AMOUNT DUE (Line 12 + Line 13 + Line 14 + Line 15)	16.
17. AMOUNT PAID	17.
18. CARRY FORWARD (If Line 5 is less than zero (0) enter amount here. This offset will be carried forward for the next quarter)	18.

**MAKE CHECK PAYABLE TO NEVADA DEPT OF TAXATION - A RETURN MUST BE FILED EVEN IF NO LIABILITY EXISTS**

Signature:  Phone Number:  Date:   
 Title:  FEIN of Business Name Above:

I hereby certify this return, including any accompanying schedules and statements have been examined by me and to the best of my knowledge and belief is true, correct and complete.

# ◆ Notification of Non-Compliance

The Department will be issuing notification to participants via their My Nevada Tax accounts. There are two different types of notifications: Warning of Non-Compliance and Notice of Non-Compliance.

- **Warning** of Non-Compliance is sent to the participant, notifying them that the Department has reason to believe their SEID may be out of compliance.
- **Notice** of Non-Compliance is sent to the participant and the Stadium Authority per Department records the participant is out of compliance with the statutory filing requirements of an SEID participant.

# Record Retention

- The standard requirement for record retention is **not less than 4-years** for entities who have filed returns and 8-years for those who have not.
- It is vital that these records support the amounts reported to the Department. This includes clearly tracking the amounts reported within the SEID boundaries from those outside the boundaries.
- Suggestions for success:
  - **Create separate General Ledger account(s)** for expenses (purchases) and/or Revenue (sales) made within the SEID boundaries.
  - Maintain transparency of all business activity, in the event the business is selected for audit.

**REQUIRED E-FILING**



<https://mynvtax.nv.gov/>



# My Nevada Tax (E-Services) Demo

Links: [mynvtax.nv.gov](https://mynvtax.nv.gov)

Demo: [My Nevada Tax - Home](#)

# ◆ Key Take Aways: Tax Filings

- All revenue (sales), expenses (purchases), and excise tax liabilities made in relation to the **SEID must be separately reported** to the Department.
- All applicable returns related to the SEID **must be** filed and paid electronically on My Nevada Tax ([mynevadatax.nv.gov](https://mynevadatax.nv.gov)).
- Contractors are to utilize the "**Contractor Exemption Letter**" to make purchases to be consumed in the performance of SEID construction contract(s).
- All records related to the SEID need to be **transparent and retained** for not less than 4-years if reported or 8-years if not reported.

# SEID Specific Information – tax.nv.gov

Links: <https://tax.nv.gov/home>

The screenshot shows the website interface for the Nevada Department of Taxation. At the top right, there is a language dropdown set to 'English' and a search icon. Below this, the site logo and 'State of Nevada Department of Taxation' are on the left, and a navigation menu with links like 'Laws, Statutes & Regulations' and 'Boards & Meetings' is on the right. A secondary navigation bar contains 'Home', 'Manage a Business', 'Taxes', 'File & Pay Taxes', 'Education', 'News & Publications', and 'FAQs'. A yellow banner below the navigation bar contains the text: 'Email functionality for account creation and multi-factor authentication on My Nevada Tax has been restored.' The main content area features a search bar with the placeholder 'Start your search ...' and a 'Search' button. Below the search bar is a list of 'Explore popular tax topics ...' with the following items: 'Online Services', 'New e-Services is Live! Learn More', 'Sports and Entertainment Improvement District' (highlighted with a red box), 'Local Government Finance & Forms', 'Boards & Meetings', and 'Local Government Services'. Social media icons for X and YouTube are visible on the right side of the page.



# SEID Specific Information – [tax.nv.gov](https://tax.nv.gov)

## Links:

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

The screenshot shows the Nevada Department of Taxation website. At the top, there is a navigation bar with a language dropdown set to "English", a search icon, and links for "State Agencies", "State Jobs", and "ADA Assistance". Below this is the department's logo and name, "State of Nevada Department of Taxation", along with a secondary navigation menu including "Laws, Statutes & Regulations", "Boards & Meetings", "Careers", "Calendar", "Contact", and "About". A third navigation bar contains "Home", "Manage a Business", "Taxes", "File & Pay Taxes", "Education", "News & Publications", and "FAQs". The main content area features a breadcrumb trail: "Home > Sports and Entertainment Improvement District Information". The title of the page is "The Las Vegas Sports and Entertainment Improvement District (SEID)". The content is organized into sections: "Introduction", "How It Works: Redirecting Existing Taxes", and a list of nine revenue sources. The "Introduction" section states that Senate Bill 1 from the 35th Special Session, known as the Southern Nevada Tourism Innovation Act, marks a major step forward in supporting the continued growth and development of Southern Nevada's sports and entertainment landscape. It further explains that at the heart of this legislation is the creation of a Sports and Entertainment Improvement District, which will be established by the Clark County Board of Commissioners. This specially designated area is designed to support the funding and development of major sports and entertainment infrastructure—most notably, the future Las Vegas Major League Baseball stadium. The "How It Works" section explains that to finance the district's development, the legislation authorizes the use of specific tax revenues already being collected within the area. These taxes, fees, and charges will be redirected from the general fund into a dedicated account to support stadium and entertainment-related investments. The list of revenue sources includes: 1. Sales and Use Tax on goods sold, used, or stored within the district. 2. Local School Support Tax (another form of Sales and Use Tax) applied to the same. 3. Modified Business Tax (MBT) on wages paid to employees working within the district. 4. Insurance Premium Tax on premiums from policies connected to businesses or properties in the district. 5. Commerce Tax on gross revenues generated within the district. 6. Live Entertainment Tax on admissions to live entertainment venues within the district. 7. Liquor Tax on the purchase and consumption of liquor within the district. 8. Transportation Connection Tax from transportation network companies (e.g., rideshare services) where trips begin or end in the district. 9. Exhibition Fees from licensed facilities that host exhibitions within the district. At the bottom of the page, there is a section titled "Ensuring Transparency and Accountability".

English 🔍 State Agencies State Jobs ADA Assistance

State of Nevada  
Department of Taxation

Laws, Statutes & Regulations Boards & Meetings Careers Calendar Contact About

Home Manage a Business Taxes File & Pay Taxes Education News & Publications FAQs

Home > Sports and Entertainment Improvement District Information

## The Las Vegas Sports and Entertainment Improvement District (SEID)

### Introduction

Senate Bill 1 from the 35th Special Session, known as the Southern Nevada Tourism Innovation Act, marks a major step forward in supporting the continued growth and development of Southern Nevada's sports and entertainment landscape.

At the heart of this legislation is the creation of a Sports and Entertainment Improvement District, which will be established by the Clark County Board of Commissioners. This specially designated area is designed to support the funding and development of major sports and entertainment infrastructure—most notably, the future Las Vegas Major League Baseball stadium.

#### How It Works: Redirecting Existing Taxes

To finance the district's development, the legislation authorizes the use of specific tax revenues already being collected within the area. These taxes, fees, and charges will be redirected from the general fund into a dedicated account to support stadium and entertainment-related investments.

The following revenue sources will be pledged to the Sports and Entertainment Improvement District:

1. **Sales and Use Tax** on goods sold, used, or stored within the district.
2. **Local School Support Tax** (another form of Sales and Use Tax) applied to the same.
3. **Modified Business Tax (MBT)** on wages paid to employees working within the district.
4. **Insurance Premium Tax** on premiums from policies connected to businesses or properties in the district.
5. **Commerce Tax** on gross revenues generated within the district.
6. **Live Entertainment Tax** on admissions to live entertainment venues within the district.
7. **Liquor Tax** on the purchase and consumption of liquor within the district.
8. **Transportation Connection Tax** from transportation network companies (e.g., rideshare services) where trips begin or end in the district.
9. **Exhibition Fees** from licensed facilities that host exhibitions within the district.

Ensuring Transparency and Accountability



# Q&A

**[NVSEID@tax.state.nv.us](mailto:NVSEID@tax.state.nv.us)**

# **Contact Us**

**Do Not Call the Call Center.**

**We have dedicated representatives to answer all your SEID questions...**

Email: [NVSEID@tax.state.nv.us](mailto:NVSEID@tax.state.nv.us)

Website resources: <https://tax.nv.gov/sports-and-entertainment-improvement-district-information/>

Public Information Officer

Patricia Olmstead - [taxpio@tax.state.nv.us](mailto:taxpio@tax.state.nv.us)  
(775) 687-9998

# ◆ Summary

- Applicable taxes are required to be filed electronically in My Nevada Tax [mynvtax.nv.gov](https://my.nvtax.gov)
- Do Not Use P.O. Boxes. All correspondence should be sent to: 3850 Arrowhead Drive, Carson City, NV 89706 or via email.
- You have a **dedicated team**, please reach out!

[NVSEID@tax.state.nv.us](mailto:NVSEID@tax.state.nv.us)

# ◆ Thank you for attending!





# Local County and City Requirements

