

TAXES

STATISTICS ON THE LOCAL LEVEL

SALES & USE TAX

APPLICABLE SALES & USE TAX RATES, 2018

DESCRIPTION	TAX RATE
MINIMUM STATEWIDE TAX RATE	
STATE SALES & USE TAX	2.00%
LOCAL SCHOOL SUPPORT TAX	2.60%
BASIC CITY-COUNTY RELIEF TAX (CITY GOVERNMENTS)	0.50%
SUPPLEMENTAL CITY-COUNTY RELIEF TAX (CITY GOVERNMENTS)	1.75%
OPTIONS TAXES	
COUNTY OPTION SALES TAXES	0.0%-1.415%
COMBINED SALES & USE TAX	6.85%-8.265%

SOURCE: NV DEPARTMENT OF TAXATION.

TOTAL NEVADA SALES & USE TAX REVENUE, BY TYPE, 2018-2024

TAX	SALES & USE
STATE SALES & USE TAX	\$85,116,000
LOCAL SCHOOL SUPPORT TAX	\$110,651,000
BASIC CITY-COUNTY RELIEF TAX	\$21,279,000
SUPPLEMENTAL CITY-COUNTY RELIEF TAX	\$74,477,000
COUNTY OPTION SALES TAXES	\$57,910,000
TOTAL SALES & USE TAX REVENUE—7 YEARS	\$349,434,000

SOURCES: RCG ECONOMICS, IMPLAN, NV DEPARTMENT OF TAXATION. NUMBERS MAY NOT SUM EXACTLY DUE TO ROUNDING.

ANNUAL NEVADA SALES & USE TAX REVENUE, 2018-2024

YEAR	SALES & USE
2018	\$42,974,000
2019	\$48,324,000
2020	\$50,249,000
2021	\$50,983,000
2022	\$51,660,000
2023	\$52,304,000
2024	\$52,940,000
TOTAL	\$349,434,000

SOURCES: RCG ECONOMICS, IMPLAN, NV DEPARTMENT OF TAXATION. NUMBERS MAY NOT SUM EXACTLY DUE TO ROUNDING.

ANNUAL NEVADA LICENSING FEE REVENUE, 2018-2024

*COLLECTED BY LOCAL GOVERNMENTS

FY	LICENSING FEES
2018	\$0
2019	\$17,656,000
2020	\$18,360,000
2021	\$18,628,000
2022	\$18,875,000
2023	\$19,111,000
2024	\$19,343,000
TOTAL	\$111,973,000

SOURCE: RCG ECONOMICS. NUMBERS MAY NOT CALCULATE EXACTLY DUE TO ROUNDING.



UNDER SB487, \$5M TOTAL DETERMINED TO BE SUFFICIENT TO PAY THE COSTS OF ALL LOCAL GOVERNMENTS ANNUALLY. NEVADA DEPARTMENT OF TAXATION DISTRIBUTED THESE FUNDS FROM WHOLESALE EXCISE TAX COLLECTION TO LOCAL GOVERNMENTS APRIL 2018.

*LICENSE ORIGINATION FEES AND PROPERTY TAXES NOT INCLUDED.