

<u>NRS</u> <u>CHAPTER</u>	<u>TAX</u> <u>RATE</u>	<u>DESCRIPTION</u>	<u>DISTRIBUTION</u>	<u>COUNTY</u> <u>IMPOSED</u>
Minimum Statewide Tax Rate:				
372	2.00%	Sales Tax	To the state General Fund	ALL
374	2.60%	Local School Support Tax	<u>In-State Business Returns</u> : Tax goes back to the school district in which the business is located. <u>Out-of-State Business Returns</u> : Tax goes to the State Distributive Schools Fund.	ALL
377	0.50%	Basic City-County Relief Tax	<u>In-State Business Returns</u> : Tax goes 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.	ALL
	<u>1.75%</u>	Supplemental City-County Relief Tax	Tax distributed to all qualifying local governments according to statutory formula.	ALL
	6.85%	MINIMUM STATEWIDE TAX RATE		
Option Taxes:				
374A	0.125%	Extraordinary maintenance, repair or improvement of schools.	Tax distributed back to the county where the sale was made.	White Pine
377A	0.25%	Promotion of Tourism - limited to counties with population of 400,000 or less. Operation & maintenance of a county swimming pool - limited to counties with population of less than 15,000. (voter approval)	Tax distributed back to the county where the sale was made.	Storey
377A	0.50% max	Public Mass Transportation; Construction of Roads; Improvements to Air Quality (voter approval)	Tax distributed back to the county where the sale was made.	Carson City, Churchill, Nye, and White Pine 0.25%; Washoe 0.375%, Clark 0.5%
543	0.25%	Control of Floods - limited to counties with population of 400,000 or more. (voter approval)	Tax distributed back to the county where the sale was made.	Clark
376A	0.25%	Open Space - limited to counties with population between 100,000 & 400,000. (voter approval)	Tax distributed back to the county where the sale was made.	
354	0.25%	Severe Financial Emergency - determined by Department of Taxation. (Nevada Tax Commission approval)	Tax distributed back to the county where the sale was made.	

<u>NRS CHAPTER</u>	<u>TAX RATE</u>	<u>DESCRIPTION</u>	<u>DISTRIBUTION</u>	<u>COUNTY IMPOSED</u>
377B	0.25%	Infrastructure - limited to counties with population less than 100,000 or greater than 400,000. (county commission approval)	Tax distributed back to the county where the sale was made.	Churchill, Clark, Lander Lincoln, Lyon, Pershing, Storey White Pine
377B	0.125%	Infrastructure - limited to counties with population between 100,000 & 400,000. (county commission approval)	Tax distributed back to the county where the sale was made.	Carson Washoe

Special and Local Acts:

377.057 Reviser's Notes	0.25%	Local Government Tax Act - Washoe & Churchill counties. (county commission approval)	Tax distributed back to the county where the sale was made. Intracounty distributions to local governments according to statutory formula.	Churchill, Washoe
477	0.25%	Tricounty Railway Commission - Carson City, Lyon & Storey counties. (voter approval) Effective 7/01 - name changed to NV Commission for Restoration of the V & T Railway - Douglas & Washoe counties representatives added to board	Tax distributed back to the county where the sale was made.	Storey
506	0.125%	Washoe Railroad Grade Project. (county commission approval)	Tax distributed back to the county where the sale was made.	Washoe
14	1.00%	Elko County Hospital Tax. (voter approval)	Tax distributed back to the county where the sale was made.	Elko vote failed 5/6/1997
16 CC ORD 21.07.020	0.25%	Carson City Open Space Tax - Amendment to Carson City Charter. (voter approval)	Tax distributed back to the county where the sale was made.	Carson City
AB174 DO ORD 99-877	0.25%	Douglas County Sales and Use Tax Act. (voter approval)	Tax distributed back to the county where the sale was made.	Douglas
SB208	0.25%	This bill amended the language in NRS 377A to provide for the voter approved override to fund the operations & maintenance of a swimming pool.	Tax distributed back to the county where the sale was made. 10/01/06 Suspended collection until pool is built.	
SB273	0.25%	This bill amended the language of NRS 377A to provide for the voter approved override to fund improvements to air quality.	Tax distributed back to the county where the sale was made.	
AB418	0.25%	Clark County Sales & Use Tax Act of 2005	Tax distributed back to the county where the sale was made.	Clark
SB74	0.25%	This bill amended the language of NRS 377B to provide funds for judicial and/or public safety infrastructure projects.	Tax distributed back to the county where the sale was made.	