

Initiative Petition – Statewide Statutory Measure

State of Nevada

S-02-2020

EXPLANATION: Matter in bolded italics is new; matter between brackets [~~omitted material~~] is material to be omitted.

The People of the State of Nevada do enact as follows:

Section 1. Chapter 374 of NRS (the Local School Support Tax) is hereby amended to read as follows:

SALES TAX

NRS 374.110 Imposition and rate. For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of [~~2.25~~] **3.75** percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in a county.

Section 2. Chapter 374 of NRS is hereby amended to read as follows:

USE TAX

NRS 374.190 Imposition and rate.

1. An excise tax is hereby imposed on the storage, use or other consumption in a county of tangible personal property purchased from any retailer for storage, use or other consumption in the county at the rate of [~~2.25~~] **3.75** percent of the sales price of the property.

Section 3. Severability. If any provision of this act, or the application therefore to any person, thing or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of this act as a whole or any provision or application of this act which can be given effect without the invalid or unconstitutional provision or application, and to this end the provisions of this act are declared to be severable.

Section 4. This act shall become effective on July 1, 2021 if approved by the legislature, or on January 1, 2023 if approved by the voters.

DESCRIPTION OF EFFECT

The Nevada Revised Statute currently set the total Local School Support Tax sales and use tax rates at 2.6%. The Local School Support Tax sales and use tax is one part of Nevada’s combined state and local sales tax. This initiative proposes an amendment to the Nevada Revised Statutes to provide for an increase in the total Local School Support Tax sales and use tax rates, which would increase Nevada’s combined statewide average sales tax from 8.35% to 9.75%. Proceeds of the Local School Support Tax support Nevada’s public schools and tourism and economic development in city and county Tourism Improvement Districts.

County of _____
 Petition District: _____

(Only registered voters of this county may sign below)
(Only registered voters of this petition district may sign below)

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