



Tax Rate Changes

The 2011 Legislature came to an agreement on several tax changes:

Sales Tax Rate: AB 552 (2009) increased the Local School Support Tax component of the sales/use tax rate from 2.25% to 2.60% effective July 1, 2009 to June 30, 2011. During this Legislative session the Tax Rate Increase was extended for two more years, set to expire June 30, 2013. The rates continue to be as reflected below:

Churchill	7.600%	Lyon	7.100%
Clark	8.100%	Mineral	6.850%
Douglas	7.100%	Nye	7.100%
Elko	6.850%	Carson City	7.475%
Esmeralda	6.850%	Pershing	7.100%
Eureka	6.850%	Storey	7.600%
Humboldt	6.850%	Washoe	7.725%
Lander	7.100%	White Pine	7.475%
Lincoln	7.100%		

Modified Business Tax: SB 429 (2009) changed the tax rate as well as creating a tiered system for General Business classifications. The 2011 Legislative session (AB561) eliminated the Modified Business Tax on any 'General Business' with \$62,500 or less in taxable wages per calendar quarter, after health care deductions. The rate for any taxable wages for 'General Business' above the \$62,500 per calendar quarter remains at 1.17%, after health care deductions. A tax return will still need to be filed for any business reporting as a General Business, even if taxable wages are less than \$62,500, and tax due is \$0. Any business classified as Financial Institutions are not affected. This change is effective July 1, 2011 for period ending September 30, 2011.