TABLE 3: HISTORICAL OVERVIEW OF TAX RATE AND TAXPAYER COLLECTION ALLOWANCE CHANGES ON CIGARETTES AND TOBACCO IN NEVADA

Year	Legislation	Cigarette Tax (Per Pack of 20)[1]			Tax on Other Tobacco Products		Taxpayer Collection Allowance	
		Local Governments	State General Fund	Total Rate	Premium Cigars[2]	All Other Tobacco Products	Cigarette Tax	Tax on Other Tobacco Products
1947	Assembly Bill 94		$0.02	$0.02			10%	
1949	Assembly Bill 309	$0.00375	$0.02625	$0.03			7%	
1955	Assembly Bill 356						5%	
1961	Senate Bill 139	$0.0238	$0.0462	$0.07			4%	
1965	Assembly Bill 389	$0.049	$0.021	$0.07				
1967	Senate Bill 379	$0.07		$0.07				
1969	Senate Bill 236	$0.10		$0.10				
1983	Senate Bill 97[3]	$0.10	$0.05	$0.15	30% of the wholesale price[4]			2%
1987	Assembly Bill 76	$0.10	$0.10	$0.20				
1989	Assembly Bill 942[5]	$0.10	$0.25	$0.35				
1991	Assembly Bill 295						3%	
2003	Assembly Bill 4 (20th S.S.)						0.5%	0.5%
2003	Senate Bill 8 (20th S.S.)	$0.10	$0.70	$0.80				
2008	Senate Bill 2 (25th S.S.)[6]						**0.25%**	**0.25%**
2015	Senate Bill 483	**$0.10**	**$1.70**	**$1.80**				
2023	Assembly Bill 232[7]				**30% of the wholesale price (minimum of $0.30 per cigar, maximum of $0.50 per cigar)**	**30% of the wholesale price**		

NOTES FOR TABLE 3:

[1] Since the passage of Assembly Bill 18 (1985), the cigarette tax rate has been based on a rate per cigarette. For example, the current rate of $1.80 per pack of 20 cigarettes is based on the statutory rate of 90 mills (or $0.09) per cigarette in NRS 370.165.

Prior to 1985, the cigarette tax was imposed at a rate per pack of 20 cigarettes.

[2] Pursuant to subsection 5 of NRS 370.450, a "premium cigar" is defined as a cigar that is rolled by hand, has a wrapper made of whole tobacco leaves and does not have a filter or mouthpiece.

[3] Under the provisions of Assembly Bill 371 of the 62nd (1983) Session, the 5-cent rate increase approved in Senate Bill 97 was scheduled to expire by limitation on June 30, 1985. The Legislature removed this expiration date in Assembly Bill 555 of the 63rd (1985) Session, making this rate permanent.

[4] The creation of the tax on other tobacco products in Senate Bill 97 of the 62nd (1983) Session did not differentiate between types of other tobacco products, other than that these products were not cigarettes. The current differentiation between premium cigars and other products in this category did not occur until 2023.

[5] Under the provisions of Assembly Bill 942 of the 65th (1989) Session, the 15-cent rate increase was scheduled to expire by limitation on June 30, 1991. The Legislature removed this expiration date in Senate Bill 357 of the 66th (1991) Session, making this rate permanent.

[6] Under the provisions of Senate Bill 2 of the 25th Special Session (2008), the reductions in the taxpayer collection allowances for the cigarette and other tobacco taxes were effective between January 1, 2009, and June 30, 2009, and were scheduled to revert to 0.5% on July 1, 2009. The 0.25% rate was made permanent by the Legislature in Assembly Bill 552 of the 75th (2009) Session.

[7] Under the provisions of Assembly Bill 232 of the 82nd (2023) Session, the separate tax rate for premium cigars will expire by limitation on June 30, 2027, after which the tax rate on premium cigars will revert to the original rate of 30% of the wholesale price.