

Committee Action:
Do Pass _____
Amend & Do Pass _____
Other _____

Assembly Committee on Revenue

This measure may be considered for action during today's work session.

May 4, 2023

SENATE BILL 50 (1ST REPRINT)

Revises provisions governing the sales tax holiday for certain members of the Nevada National Guard and certain relatives of such members. (BDR 32-253)

**Sponsored by: Senate Committee on Revenue and Economic Development
(on behalf of the Department of Taxation)**

Date Heard: May 2, 2023

**Fiscal Impact: Effect on Local Government: No.
Effect on the State: No.**

Summary

To ensure compliance with the Streamlined Sales and Use Tax Agreement, of which the State of Nevada is a member, Senate Bill 50, in its first reprint, revises the process through which members of the Nevada National Guard who are on active status and who are residents of this State, and certain relatives of such members of the Nevada National Guard, can claim an exemption from sales and use taxes on purchases that occur on the date on which Nevada Day is observed or the immediately following Saturday or Sunday.

Under current law, the claims process requires the respective eligible Nevada National Guard member or his or her relative to claim the exemption via a letter issued by the Department of Taxation from the retailer from whom the member or his or her relative purchases tangible personal property. The retailer is required to retain and present the letter of exemption to the Department of Taxation upon request.

Senate Bill 50 revises the process to require the respective eligible member of the Nevada National Guard and his or her relatives to pay the full amount of sales taxes to the retailer and submit a request for refund to the Department of Taxation after the purchase, including a copy of the letter of exemption and a copy of receipts of eligible purchases.

Amendments

No amendments were proposed.