

## **NOTE TO VOTERS**

### **Sales and Use Tax**

Nevada's statewide sales tax rate consists of three separate parts levied at different rates on the sale and use of tangible personal property in the State. The current combined statewide rate that applies to each county is 6.50 percent. In addition to these three parts, each county also may impose additional taxes subject to the approval of voters or governing body in that county. These additional taxes have, in ten counties, increased the rate of sales tax above the 6.50 percent rate imposed statewide.

The tax includes:

- |    |  |              |
|----|--|--------------|
| 1. | The State Sales and Use Tax                    | 2.00 percent |
| 2. | The Local School Support Tax                   | 2.25 percent |
| 3. | The City-County Relief Tax                     | 2.25 percent |
| 4. | Optional Local Taxes – currently not more than | 1.25 percent |

The State Sales and Use Tax may be amended or repealed only with the approval of the voters. The Local School Support Tax and the City-County Relief Tax may be amended or repealed by the Legislature without the approval of voters.