



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Nevada's 2022 Statement of Non-Compliance With the SSUTA

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Nevada, a Streamlined Sales Tax Governing Board member state, and as Executive Director of the Nevada Department of Taxation I hereby certify to the Streamlined Sales Tax Governing Board that Nevada is in substantial compliance with the terms of the Agreement as of August 1, 2022, with the exception of the following provisions: ·

Section 322 — Sales Tax Holidays — The Section provides in part that "A. If a member state allows for temporary exemption periods, commonly referred to as sales tax holidays, the member state shall: 1. Not apply an exemption unless the items to be exempted are specifically defined in Part II or Part III(B) of the Library of Definitions and the exemptions are uniformly applied to state and local sales and use taxes. 2. Provide notice of the exemption period at least sixty days prior to the first day of the calendar month in which the exemption period will begin. 3. Not apply an entity or use based exemption to items except a member state may limit a product-based exemption to items purchased for personal or non-business use. 4. Not require a seller to obtain an exemption certificate or other certification from a purchaser for items to be exempted during a sales tax holiday."

The Nevada legislature in 2021 expanded the entity-based exemption for sales to qualified members of the Nevada National Guard in SB440. The legislation provides for a new temporary sales tax exemption for all tangible personal property every year through 2031 on "Nevada Day" and the weekend immediately following the holiday. The exemption only applies to qualified Nevada National Guard members, thereby making it an entity-based exemption which is prohibited under SSUTA Section 322(A)(4). ·

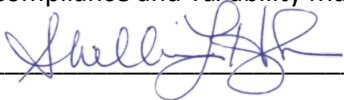
We are considering various options to bring Nevada into compliance with requirements of the Streamlined Sales and Use Tax Agreement. These options all require legislation to either revise or repeal the existing statute. It is our intention to pursue one of these options when Nevada's Legislature meets in 2023.

No other changes have been made to Nevada statutes, rules, regulations, or other authorities that would affect Nevada's compliance with the terms of the Agreement since August 1, 2021.

As part of this annual recertification, Nevada updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Nevada's laws enacted through 07/31/2022 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning 08/01/2022. They (or links to them) will also be posted on the Nevada Department of Taxation 's website at: <https://tax.nv.gov/>.

If you have any questions regarding Nevada's compliance with the Streamlined Sales and Use Tax Agreement, please contact Guy Childers at gchilders@tax.state.nv.us or 702-486-3921.

As the chief executive of the Nevada Department of Taxation, I also declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.



Executive Director

08/01/2022

Signature

Title

Date