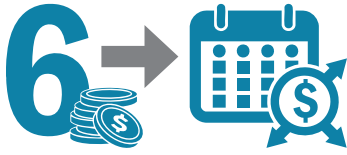


WHAT IS C-TAX?



Consolidated Tax (C-Tax) was established in 1997 to combine revenue of **six different taxes** into one monthly distribution to local governments and districts.



Each tax within the C-Tax has **unique distribution rules** and formulas.



C-Tax distributions are managed by the **Nevada Department of Taxation**.



C-Tax is governed by Chapter 360 of the **Nevada Revised Statutes**.

WHAT DOES C-TAX PAY FOR?



Police Services



Fire Services



9-1-1 Dispatch



Parks



Recreation Facilities & Programs



Code Enforcement



Municipal Court



City Attorney



Planning Review



Business License



Maintenance of City Facilities



Government Services

CLEARING UP MISCONCEPTIONS

Local governments receive all the revenue from the various components of C-Tax.



FALSE

C-Tax stays in the county where you buy something.



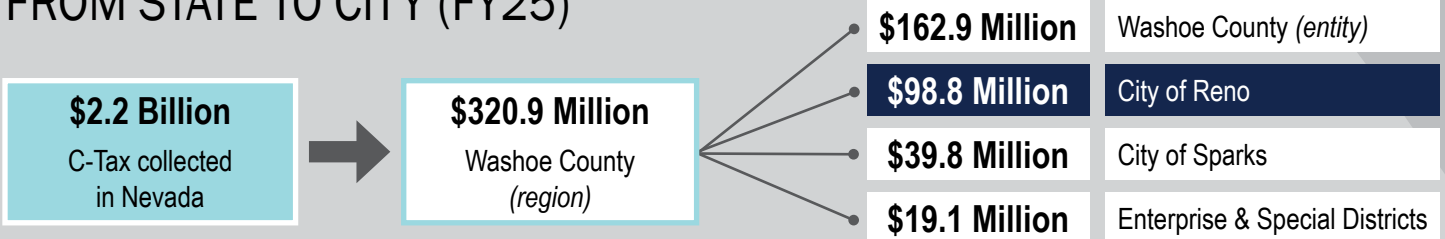
MOSTLY TRUE

C-Tax stays in the city where you buy something.



FALSE

DISTRIBUTION OF TOTAL C-TAX FROM STATE TO CITY (FY25)



C-TAX COMPONENTS & TAX RATES

	Real-World Examples	Total Tax Paid	C-Tax Portion	City of Reno Share of C-Tax
Sales Tax (Basic City-County Relief Tax + Supplemental City-County Relief Tax) Purchasing goods. <ul style="list-style-type: none"> • Total Tax Rate: 8.265% in Washoe County • C-Tax Portion: 2.25% 	\$100 laptop 	\$8.27	\$2.25	\$0.69
Governmental Services Tax*** Registering a vehicle. <ul style="list-style-type: none"> • Tax Rate: \$0.04 per dollar of vehicle value • C-Tax Portion: Varies each year based on a formula. Approximately 49% in FY24. 	\$30,000 vehicle 	\$420	\$205	\$63
Real Property Transfer Tax Buying/selling real estate (housing, business, land, etc.). <ul style="list-style-type: none"> • Tax Rate: \$2.05 per \$500 of property sales in Washoe County • C-Tax Portion: \$0.55 per \$500 of property sales 	\$500,000 house 	\$2,050	\$550	\$169
Liquor Tax* Purchasing of liquor or spirits with over 22% alcohol content. <ul style="list-style-type: none"> • Tax Rate: \$3.60 per gallon • C-Tax Portion: \$0.50 per gallon • Paid by wholesaler 	\$50 for 1.75 bottle of liquor 	\$1.66	\$0.23	\$0.01
Cigarette Tax** Purchasing of a pack of cigarettes. <ul style="list-style-type: none"> • Tax Rate: \$1.80 per pack of 20 cigarettes • C-Tax Portion: \$0.10 • Paid by wholesaler 	\$80 carton of cigarettes 	\$18	\$1	\$0.05

*Does not include beer, wine, hard seltzers, or malt beverages.
 **Does not include alternative nicotine products, vapor products, cigars, chewing tobacco, and other non-cigarette products.
 ***Tax rate: Valuation based on 35% of Manufacturer's Suggested Retail Price (MSRP) with depreciation.