

Fiscal Framework

Major Revenues	Taxing Authority	Limitation
Property Tax	Nevada Legislature	Statutory limitation of \$3.64/\$100 of Assessed Valuation
Licenses & Permits (Business License, Gaming, Liquor, Room Tax)	Nevada Legislature or BCC	Various as outlined in the NRS or County Ordinances
Consolidated Tax (Sales Tax, Motor Vehicle Privilege Tax, Cigarette Tax, Liquor Tax, Real Property Tax Transfer)	Nevada Legislature	Statutory calculation
Charges for Services (Clerk Fees, Assessor Commissions, Recorder Fees, Room Tax Commission)	Nevada Legislature or BCC	Various as outlined in the NRS or County Ordinances
Fines & Forfeitures	Nevada Legislature or BCC	Various as outlined in the NRS or County Ordinances

BCC – Board of County Commissioners
 NRS – Nevada Revised Statutes

Consolidated Tax Components

Revenue Source	Percent of Total
Sales Tax	83.8%
Motor Vehicle Privilege Tax	12.2%
Real Property Transfer Tax	2.5%
Cigarette Tax	1.2%
Liquor Tax	0.3%
	100.0%