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First Round of Modified Business Tax Refunds Have Been Sent Out *August 17, 2021*

Carson City, Nevada – In accordance with the Nevada Supreme Court decision dated May 13, 2021, that found Senate Bill 551 passed during the 2019 Legislative Session was unconstitutional, the Nevada Department of Taxation has sent out the first round of refund checks. A total of \$30.6 million, which includes interest, was refunded to 22,621 taxpayers who paid the tax at a rate higher than the statutory requirement. The refunds are for quarters ending September 30, 2019 through March 31, 2021, for General Businesses, Financial Institutions, and Mining.

Nevada law requires the Department to verify that a credit is valid before the amount can be refunded, therefore, the taxpayer's account must be up-to-date before any refund can be issued. To refund the amount without delay, the Department is seeking the taxpayer's assistance to bring their account up-to-date by taking the following action(s).

- Taxpayers who have any delinquent tax returns, including sales/use tax, modified business tax, commerce tax, or excise tax are encouraged to file the return(s) by U.S. Mail or use Nevada Online Tax at https://tax.nv.gov/OnLineServices/Online_Services. All delinquent tax returns must be filed before the refund amount can be issued.
- Refunds cannot be mailed to an invalid mailing address. Taxpayers may update their address using Nevada Online Tax or by contacting the Department's Call Center at 866-962-3707.

In accordance with Nevada law, if a taxpayer has any debt on their account, the credit must be first used to satisfy the debt before the amount can be refunded.

The next round of refunds is scheduled for September.

Taxpayers who believe their account is up-to-date but do not receive a refund check in the next 10 days, should contact the Department's call center at the above-mentioned number.

The Department of Taxation, as an essential Executive Branch Department, is responsible for the administration of 17 different tax types, three fees, two licenses, and one civil penalty. The collection and distribution of funding supports the state general fund, the state distributive school account, local governments, and the state debt service fund. This is accomplished with 403 employees in five divisions. The Department also serves as staff to five boards and commissions.

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