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# NEVADA DEPARTMENT OF TAXATION

<http://tax.nv.gov>



## **Tax Bulletin SUT 16-0003**

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## **Property Purchased Outside Nevada for Use In Nevada**

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### **Introduction**

This bulletin provides information regarding the application of use tax on property purchased outside Nevada.

### **Statutes and/or Regulations referenced**

NRS 372.185; NRS 374.190; NAC 360.490

### **Use Tax**

Pursuant to NRS 372.185 and 374.190, Nevada imposes a use tax on consumers of tangible personal property who store, use or consume that property in Nevada. The use tax is complementary to sales tax and applies when tangible personal property avoids the imposition of sales tax at the point of purchase outside Nevada and is subsequently brought into Nevada for consumption. Individuals and Businesses who purchase tangible personal property from out-of-state vendors (including catalog purchases, mail order, and internet) for their use in Nevada are subject to Nevada use tax. NAC 372.055 provides that credit will be given for sales tax legally paid in another state up to the Nevada tax rate in the county of use. Use tax applies to all purchases of tangible personal property, including but not limited to: vehicles, off-highway vehicles (e.g., all-terrain vehicles (ATVs), snowmobiles, dirt bikes), watercraft, aircraft, furniture, computer equipment and other office supplies and clothing.

### **Payment of Use Tax**

A Use Tax liability, of a person not in business, may be reported on a one-time return available at any Department of Taxation office. Use Tax liability may also be satisfied by sending a letter or invoice stating the purchase price and submitting the Use Tax payment. Those who regularly incur Use Tax liability should register and obtain a consumer's Use Tax certificate if they don't already have a sales permit. There is no charge for a consumer's certificate. Non-retail businesses that hold a State Business License must report and remit Use Tax with their yearly or quarterly Consumer Use Tax Return.