

DISCLAIMER

Electronic versions of the exhibits in these minutes may not be complete.

This information is supplied as an informational service only and should not be relied upon as an official record.

Original exhibits are on file at the Legislative Counsel Bureau Research Library in Carson City.

Contact the Library at (775) 684-6827 or library@lcb.state.nv.us.

Non Taxable Service Categories

Advertising
Agricultural, Forestry, Fishery Services
Amusement and Recreation Services
Automobile- Personal Repair and Services
Beauty and Barber Shops
Bowling Alleys and Pool Halls
Child Day Care Services
Communications
Construction Government New Facilities
Construction New Highways and Streets
Construction New Industrial and Commercial Buildings
Construction New Landscaping
Construction New Mineral Extraction Facilities
Construction New Residential Structures
Construction New Utility Structures
Doctors, Dentists and Prescription Drugs
Educational Services
Gas and Electric Utility Services
Funeral Service and Crematories
Gas and Oil Production and Distribution
Hospitals
Job Trainings & Related Services
Residential Maintenance and Repair
Miscellaneous Personal Services (i.e. manicure and hairstyling)
Movie Tickets and Video Rentals
Newspapers and Magazines
Nursing and Protective Care
Other Medical and Health Services
Personal Laundry, Cleaning and Shoe Repair
Portrait and Photographic Studios
Radio and TV Broadcasting
Residential Care
Sanitary Services and Steam Supply
Social Services
Theatrical Productions, Bands Etc.
Veterinary Services
Water Supply and Sewerage Systems

Nevada Annual Average Household Expenditures

(Services Taxed with Exemptions)

GOODS		SERVICES	
Food		Food	
Food Away From Home	\$ 1,957.65		
Household		Household	
Household Furnishing	\$ 1,563.37	House Maintenance, repairs, insurance	<i>Exempt</i>
Housekeeping Supplies	\$ 468.15	Household Personal Services	<i>Exempt</i>
Misc. Household Equipment	\$ 767.08		
Apparel		Apparel	
Apparel	\$ 1,320.28	Apparel Services	<i>Exempt</i>
Vehicles		Vehicles	
Vehicles	\$ 2,731.60		
Vehicle Maintenance (Parts & Repairs)*	\$ 347.47	Vehicle Maintenance (Parts & Repairs)*	<i>Exempt</i>
Personal Care		Personal Care	
Personal Care Products and Services *	\$ 205.73	Personal Care Products and Services *	<i>Exempt</i>
Entertainment		Entertainment	
TVs, Radios, Sound Equipment	\$ 541.17	Entertainment Fees and Admissions	<i>Exempt</i>
Pets, Toys and Playground Equipment	\$ 316.11		
Reading	\$ 160.63		
Other Entertainment Supplies and Services*	\$ 263.71	Other Entertainment Supplies and Services*	<i>Exempt</i>
Miscellaneous*	\$ 477.17	Miscellaneous*	<i>Exempt</i>
Multiply Total by 7.25%	\$11,120.12		
Current Tax rate	\$ 806.21		
Multiply Total by 5%	\$11,120.12		
New Tax Rate	\$ 556.01		
Savings in Taxes	\$ 250.20		
Total Savings Per Household	\$250.20	New Taxes	\$0.00

The Average Nevada Household Will Save Money and Benefit from a Reduction in the Sales Tax on Products.

- *Denotes a 50%-50% split between Goods and Services
- Food for Home Consumption, Mortgage and Rent, and Motor Fuel are not included, because they are not currently taxed under the sales tax rate.

Data based on the United States Bureau of Labor Statistics Spending Survey, 2000. Nevada data was factored by the Governor's Task Force on Tax Policy.

Top 10 Selling Vehicles in the United States

Vehicle	Base Price	Current Nevada Sales Tax of 7.25%	Proposed Sales Tax of 5%	Savings
2003 Ford F-150 4x4	\$25,610	\$1,856.73	\$1,280.50	\$576.23
2003 Chevrolet Silverado 4x4	\$27,900	\$2,022.75	\$1,395.00	\$627.75
2003 Honda Accord	\$ 25,900	\$1,877.75	\$1,295.00	\$582.75
2003 Toyota Camry	\$25,405	\$1,841.86	\$1,270.26	\$571.60
2003 Dodge Ram	\$31,175	\$2,260.19	\$1,558.75	\$701.44
2003 Ford Explorer 4x2	\$34,575	\$2,506.69	\$1,728.75	\$777.94
2003 Ford Taurus	\$23,730	\$1,720.43	\$1,186.50	\$533.93
2003 Honda Civic	\$16,810	\$1,218.73	\$840.50	\$378.23
2003 Toyota Corolla	\$14,680	\$1,064.30	\$734.00	\$330.30
2003 Ford Ranger 4x2	\$17,295	\$1253.89	\$864.75	\$389.14

Internet Average Prices

Various Household Items

Item	Base Price	Current Nevada Sales Tax of 7.25%	Proposed Sales Tax of 5%	Savings
Alta Luxury Tight Top Queen Mattress	\$ 499.99	\$36.25	\$24.95	\$11.30
Sony PCVRZ22G Desktop Computer	\$1,449.99	\$105.12	\$72.50	\$32.62
Panasonic SV-AV10R Digital Camera	\$249.99	\$18.12	\$12.50	\$5.62
Sony 32 Inch FD Trinitron® Wega TV	\$749.00	\$54.30	\$37.45	\$16.85
Frigidaire Washer Dryer Laundry Center	\$752.99	\$54.59	\$37.65	\$16.94
Alexa Sofa by Mitchell Gold	\$1,099.00	\$79.68	\$54.95	\$24.73
GE Profile Arctica™ Top-Freezer Refrigerator	\$1,079.00	\$78.23	\$53.95	\$24.28
Whirlpool Standard Clean Gas Range	\$499.00	\$36.18	\$24.95	\$11.23
Equator Full Size Dishwasher	\$529.00	\$38.35	\$26.45	\$11.90
Bosch Portable Table Saw	\$467.00	\$33.86	\$23.35	\$10.51
Brother PE 150 Sewing Machine	\$388.88	\$28.19	\$19.44	\$8.75
5 Michelin LX4 All-Season Tires	\$780.00	\$56.55	\$39.00	\$17.55
Weber Genesis Silver-A Liquid Propane Outdoor Gas Grill	\$329.88	\$23.91	\$16.50	\$7.41
Raven Hill 5-Piece Patio Set	\$398.00	\$28.86	\$19.90	\$8.96
Schwinn Deluxe Double Jogging Stroller	\$329.00	\$23.85	\$16.45	\$7.40
Honda HRS216SDA Self-Propelled Lawn Mower	\$399.00	\$28.93	\$19.95	\$8.98
Frigidaire Air Conditioner	\$579.00	\$41.98	\$28.95	\$13.03
Back to School Clothes and Supplies for 2 Children	\$1,000.00	\$72.50	\$50.00	\$22.50

Internet Average Prices

Sales Tax Rates for Large Cities in Neighboring States

City	Sales Tax Rate
Los Angeles	8.25%
San Diego	7.75%
Orange County	7.75%
Phoenix	7.50%
Sacramento	7.75%
Salt Lake City	6.60%