

The 31st Special Session of the Nevada Legislature enacted Senate Bill 3, which provides for a one-time tax amnesty program for businesses or individuals doing business in Nevada who may have an existing tax liability. The amnesty period will begin February 1, 2021 and ends on May 1, 2021. Businesses or individuals may pay its delinquent tax online using a credit card or debit card or by sending a check by mail, please see instructions below.

The amnesty program allows penalty and interest to be waived providing the outstanding tax delinquency meets the following criteria:

1. The tax was due and payable on or before 6/30/2020, which includes:
  - o All monthly tax returns due on or before June 30, 2020
  - o All quarterly tax returns due on or before April 30, 2020
  - o All annual tax returns due on or before January 31, 2020
2. The delinquent tax amount is paid in full for the period. If a taxpayer has several delinquent returns but is only able to pay one or more periods, the penalty and interest may be waived for each period provided the tax was paid in full and;
3. The delinquent tax is paid during the amnesty period of February 1, 2021 and May 1, 2021.

The tax types included in the amnesty program are the following: Sales and Use Tax, Modified Business Tax, Cigarette Tax, Other Tobacco Products Tax, Liquor Tax, Bank Branch Excise Tax, Insurance Premium Tax, Tire Tax, Live Entertainment Tax (non-gaming), Short Term Lessor (Passenger Car Governmental Service Fee), Exhibition Facilities Fees, Commerce Tax, Transportation Connection Tax, Wholesale Marijuana Excise Tax, Retail Marijuana Excise Tax, Centrally Assessed Property Tax, and Net Proceeds of Mineral Tax.

Tax types not included in the amnesty program include: Lodging Tax, Real Property Transfer Tax, and Locally Assessed Property Tax.

The amnesty program does not apply to businesses or individuals who have:

1. Entered into a compromise or settlement agreement with the Department of Taxation or Nevada Tax Commission regarding its unpaid tax or assessment, or
2. Are currently under audit but have not received a final deficiency determination prior to the last day of the amnesty period.

A business or individual who pays its delinquent tax during the amnesty program may be selected for an audit in the same manner as a business or person who does not pay delinquent taxes during the amnesty program.

If a business or individual has filed bankruptcy within the last five years, please call the Department for amnesty qualifications.

Amnesty payments may be made online using a Visa, MasterCard, Discover Card, or debit card at <https://www.nevadatax.nv.gov> or by writing "Amnesty" at the top of a tax return and mailing it along with a check for payment in full to the address below.

Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706

For more information, please visit the Department's website at <https://tax.nv.gov/> or contact the Call Center at (866) 962-3707