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**Sales & Use Tax Return (7/1/11 to Current)** This is the standard monthly or quarterly Sales and Use Tax return used by retailers. Effective January 1, 2020 the Clark County sales and use tax rate increased to 8.375%. This is an increase of 1/8 of 1 percent on the sale of all tangible personal property that is taxable.

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This is a quarterly payroll tax that is based on gross wages. The tax is paid to the Nevada State Department of Taxation. The tax is .5% of the first \$62,500 of wages paid during a calendar quarter, increasing to 1.17% of total wages paid exceeding

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that amount. NV State Department of  
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