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Bill Anderson, Executive Director of the Nevada Department of Taxation, made the following statement this afternoon concerning the approval of the Department's new requirements for out-of-state sellers to collect and remit sales tax on sales into Nevada:

This afternoon, the Department of Taxation cleared the final hurdle in establishing requirements for out-of-state sellers to collect and remit sales tax to Nevada on sales made into the state. The Nevada Legislative Commission approved the Department's regulation, clearing the way for the state's new rules to take effect October 1. While we do not expect to see an immediate windfall, these new requirements will potentially have a substantial positive impact on Nevada's taxable sales activity and revenue, and will help level the playing field for Nevada's brick-and-mortar businesses. Prior to the U.S. Supreme Court's June 2018 ruling in *South Dakota v. Wayfair*, states could only require businesses with a physical presence to collect and remit sales tax. The Department estimates that, in the long run, the expanded tax base could contribute an additional \$17-29 million dollars annually to the state General Fund. It will, however, take time to reach many of the affected businesses and bring them into compliance. A number of other states are also implementing new requirements following *Wayfair*, which helps raise awareness for businesses across the country. The new requirements also signal some relief for Nevada-based businesses, who previously had to compete with many online sellers who did not charge their Nevada customers sales tax. Here at the Department, we are pleased to now have these requirements in place, and we will begin to focus on getting affected businesses registered.

Taxable Sales for Non-Store Retailers are Growing Faster than Retail and Wholesale Trade— Evidence of the Impact of Online Sales Activity

