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## 3% TAX Pursuant to NRS 372B.160

The following applies to carriers who provide passenger transportation by taxicab:

## Pursuant to Nevada NRS 372B.160

- 1. Except as otherwise provided in subsection 2 and in addition to any other fee or assessment imposed pursuant to this chapter, an excise tax is hereby imposed on the connection, whether by dispatch or other means, made by a certificate holder of a passenger to a taxicab willing to transport the passenger at the rate of 3 percent of the total fare charged for the transportation, which must include, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare. The Department shall charge and collect from each certificate holder the excise tax imposed by this subsection.
- 2. The excise tax collected by the Department pursuant to subsection 1 must be deposited with the State Treasurer in accordance with the provisions of NRS 372B.170

NOTE 1: The passenger transportation recovery charge must be passed along to all customers.

NOTE 2: The 3% passenger transportation recovery charge must be shown separately from the total fare as defined above.

Issued:	Issued By:	Effective:
August 24, 2015	Name Company Name and Dba (if applicable) Domicile Address Domicile City, State and Zip Code	(leave blank)