



Motor Carrier Division  
555 Wright Way  
Carson City, NV 89711 – 0600  
(775) 684-4711

June 8, 2018

**IMPORTANT – PLEASE READ**  
**FUEL TAX RATES AND FY 19 WASHOE COUNTY INDEXED TAXES CHANGES**

Dear State of Nevada Fuel Supplier:

**A fuel tax matrix is enclosed for your convenience.**

During the 72<sup>nd</sup> Legislative session, the Legislature enacted and the Governor approved Assembly Bill 516, effective October 1, 2003. As a result of AB516, all motor fuels subject to Washoe County fuel taxes are also subject to Consumer Price Indexing (CPI).

In addition, the 75<sup>th</sup> Legislative session enacted Senate Bill (SB) 201 effective January 1, 2010. This bill allows **all motor fuels and special fuels** delivered into Washoe County and subject to Washoe County fuels taxes to also be subject to the Producer Price Index (PPI), in addition to the previously collected CPI.

Each year the rate of the Producer Price Index, PPI, will increase by the amount of the overall PPI in Washoe County. For FY10 the PPI base was 6.20%; for FY11 the base was 5.18%; for FY12 the base was 4.98%; for FY13 the base was 5.81%; for FY 14 the base was 6.22%; for FY 15 the base was 6.05%; for FY 16 the base was 5.25%; for FY 17 the base was 3.43%; for FY 18 the base was 2.15%; **for the FY 19 the base is 1.97%**. The PPI Index Tax is a cumulative tax and the total increase is the difference between the base tax rates for the County, per statute, and the cumulative PPI increases calculated each year. This increase will be added to the previous PPI tax and the CPI tax that was in effect on June 30, 2009. This tax increase must be included on all fuel sales in Washoe County on or after July 1, 2018 and remitted to the Department with the July 2018 tax return, due August 31, 2018. A breakdown of the county tax structure and appropriate statutory requirements are also attached for your convenience.

You will continue to collect the **gross tax rates** but will only remit the net tax rates, provided on the attached matrix, to the Department.

If you have any questions about this notification, or need additional assistance, please contact your Tax Examiner at the following:

A – F	Regina Ward	(775) 684-4628	RWard@dmv.nv.gov
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S – Z	Daria Wirth	(775) 684-4812	DWirth@dmv.nv.gov

Sincerely,

Karen Stoll  
Tax Program Supervisor II  
Fuel Industry Section

cc: Dawn Lietz, Motor Carrier Administrator  
Cyndie Munoz – ASD ASO IV

**FY19 Fuel Tax Rate Matrix**  
Gross vs. Net Tax Rates

Effective July 1, 2018

<u>Product</u>	<u>Gross Tax Rates</u>	<u>Net Tax Rates**</u>	<u>Authority</u>
<b><u>Gasoline/Gasohol</u></b>	\$0.23	\$0.2254	NRS 365.175 (12.65¢) NRS 365.540 (5.0¢) NRS 365.190 & 550 (3)(a)(b) (5.35 ¢)
<b><u>County Option</u></b>	\$0.04	\$0.0392	NRS 373.070
Esmeralda			
Eureka			
Lincoln			
Storey			
<b><u>County Option</u></b>	\$0.09	\$0.0882	NRS 373.070
Carson City			
Churchill			
Clark			
Douglas			
Elko			
Humboldt			
Lander			
Lyon			
Mineral			
Nye			
Pershing			
Washoe			
White Pine			
<b><u>County Other</u></b>	\$0.01	\$0.0098	NRS 365.192
<b><u>Motor Fuels Indexed Taxes:</u></b>			
Clark County Index-PPI	\$0.1261353	\$0.1236126	AB413, NRS 373.0663
Washoe County Index-CPI	\$0.0266427	\$0.0261098	AB516, NRS 373.065
<b>Washoe County Index-PPI</b>	<b>\$0.3209013</b>	<b>\$0.3144833</b>	SB201, NRS 373.066
<b><u>Special Fuels and Indexed Taxes:</u></b>			
Clear Diesel, Biodiesel, LNG	\$0.27	\$0.2646	NRS 366.190
Clark County Index-PPI	\$0.1260024	\$0.1234822	AB413, NRS 373.0663
<b>Washoe County Index-PPI</b>	<b>\$0.3049977</b>	<b>\$0.2988977</b>	SB201, NRS 373.066
CNG	\$0.21	\$0.2058	NRS 366.190
Clark County Index-PPI	\$0.0949548	\$0.0930557	AB413, NRS 373.0663
<b>Washoe County Index-PPI</b>	<b>\$0.2298446</b>	<b>\$0.2252477</b>	SB201, NRS 373.066
LPG	\$0.0640	\$0.06272	NRS 366.190
Clark County Index-PPI	\$0.0973710	\$0.0954236	AB413, NRS 373.0663
<b>Washoe County Index-PPI</b>	<b>\$0.2356934</b>	<b>\$0.2309795</b>	SB201, NRS 373.066
A55	\$0.19	\$0.1862	NRS 366.190
Clark County Index-PPI	\$0.0459069	\$0.0449888	AB413, NRS 373.0663
<b>Washoe County Index-PPI</b>	<b>\$0.1111211</b>	<b>\$0.1088987</b>	SB201, NRS 373.066
<b><u>Jet/Aviation and Fees</u></b>			
Jet	\$0.01	\$0.0098	NRS 365.170(1)(b)(1)
Jet Option - Clark	\$0.03	\$0.03	NRS 365.203(a)
Jet Option – White Pine	\$0.04	\$0.04	NRS 365.203(a)
Aviation	\$0.02	\$0.0196	NRS 365.170(1)(b)(2)
Aviation Option	\$0.08	\$0.08	NRS 365.203(b)
Inspection Fee*	\$0.00055	\$0.00055	NRS 590.120
Cleanup Fee*	\$0.0075	\$0.0075	NRS 445C

\*Effective January 1, 2010, Cleanup and Inspection Fees will be assessed on Ethanol and Methanol at the time of Importation per SB332.  
\*\*Net Tax rates are calculated by taking the gross tax rate less 2% collection allowance. Charge customers gross rate, remit net rate to Department.

## Washoe County Index Tax Breakdown for Motor Fuels

### Product Type Gasoline/Gasohol

<u>CPI rate FY09**</u>	Gross rate <u>\$0.0266427</u>	Net rate <u>\$0.0261098</u>	AB516, NRS 373.065
<u>PPI Increase FY19</u>	Gross rate <u>\$0.3209013</u>	Net rate <u>\$ 0.3144833</u>	SB201, NRS 373.066
<b>Total Index Tax to be collected-FY19</b>	<b>Gross rate <u>\$0.3475443</u></b>	<b>Net rate <u>\$0.3405934</u></b>	

### Producer Pricing Index (PPI) – History (obtained from Washoe County Regional Transportation Commission)

FY10 = 6.20%	FY14 = 6.22%	FY18 = 2.15%
FY11 = 5.18%	FY15 = 6.05%	FY19 = 1.97%
FY12 = 4.98%	FY16 = 5.25%	
FY13 = 5.81%	FY17 = 3.43%	

### Washoe County Index (WCI) Calculation – History

	<u>Gross Tax Base</u>	<u>Net Tax Base</u> (Gross tax base less 2% collection allowance)	
State Tax (County portion)	\$ 0.062786	\$ 0.06153028	NRS 365.190 (From Net State Tax distributed to County)
State Tax	\$ 0.18455	\$ 0.180859	SB201
Federal Tax	\$ 0.1840	\$ 0.18032	SB201
County Option	\$ 0.105621	\$ 0.10350858	NRS 373.070
County Other	<u>\$ 0.011736</u>	<u>\$ 0.01150128</u>	NRS 365.195
Total	<u>\$ 0.548693</u>	<u>\$ 0.53771914*</u>	<b>*.548693 - 2% = .53771914 for purposes of indexing</b>
Gross Tax Base	\$ 0.5486930	Net Tax Base	\$ 0.53771914
PPI rate FY10	x 6.20%	PPI rate for FY10	x 6.20%
Total Gross WCI FY10	<u>\$ 0.0340190</u>	Total Net WCI FY10	<u>\$ 0.0333386</u>

### Adjusted Tax Base – FY 19

	<u>Gross</u>	<u>Net</u>
Tax Base	\$0.5486930	\$0.5377191
Prior WCI Adj.	<u>\$0.3041013</u>	<u>\$0.2980193</u>
	<u>\$0.8527943</u>	<u>\$0.8357384</u>
	<u>Gross Tax Base</u>	<u>Net Tax Base</u> (Gross tax base less 2% collection allowance)
Adjusted Tax Base*	\$0.8527943	Adjusted Tax Base \$0.8357384
PPI rate FY 19	X 1.97%	PPI rate for FY19 x 1.97%
Total Gross WCI	<u>\$0.0168000</u>	Total Net WCI <u>\$0.0164640</u>
	<u>Gross Tax Rate FY19</u>	<u>Net Tax Rate FY19</u>
Total Cumulative WCI		
Original Tax Base	\$0.5486930	\$0.5377191
Prior WCI Increases	\$0.3041013	\$0.2980193
WCI Increase FY 19	<u>\$0.0168000</u>	<u>\$0.0164640</u>
Total FY 19	<u>\$0.8695943</u>	<u>\$0.8522024</u>

\*\*SB201 allowed for the PPI rate to be collected, in addition to the CPI rate in effect on June 30, 2009 (FY09). The CPI rate will remain constant, the PPI rate, which is a cumulative tax, will be updated each fiscal year and added to the CPI rate.

\*WCI figures for FY19 were calculated by the RTC and sent to the Department for implementation.

# Washoe County Index Tax Breakdown for Special Fuels

## Product Type Diesel/Biodiesel

PPI Increase FY19      Gross rate \$0.3049977      Net rate \$ 0.2988977      SB201, NRS 373.066

## Producer Pricing Index (PPI) – History (obtained from Washoe County Regional Transportation Commission)

FY10 = 6.20%	FY14 = 6.22%	FY18 = 2.15%
FY11 = 5.18%	FY15 = 6.05%	FY19 = 1.97%
FY12 = 4.98%	FY16 = 5.25%	
FY13 = 5.81%	FY17 = 3.43%	

## Washoe County Index (WCI) Calculation – History

	<u>Gross Tax Base</u>	<u>Net Tax Base</u>	(Gross tax base less 2% collection allowance)
State Tax	\$0.2775	\$0.27195	NRS 366.190
Federal Tax	\$0.244	\$0.23912	SB201
Total	<u>\$0.5215</u>	<u>\$0.5110700*</u>	<b>*.5215 - 2% = .5110700 for purposes of indexing</b>
Gross Tax Base	\$0.5215	Net Tax Base	\$0.5110700
PPI rate FY10	x 6.20%	PPI rate for FY10	x 6.20%
Total Gross WCI FY10	<u>\$0.032333</u>	Total Net WCI FY10	<u>\$0.0316863</u>

## Adjusted Tax Base – FY 19

	<u>Gross</u>	<u>Net</u>	
Tax Base	\$0.5215	\$0.5110700	
Prior WCI Adj.	<u>\$0.2890302</u>	<u>\$0.2832496</u>	
	<u>\$0.8105302</u>	<u>\$0.7943196</u>	
	<u>Gross Tax Base</u>	<u>Net Tax Base</u>	
	(Gross tax base less 2% collection allowance)		
Adjusted Tax Base*	\$0.8105302	Adjusted Tax Base	\$0.7943196
PPI rate FY 19	x 1.97%	PPI rate for FY 19	x 1.97%
Total Gross WCI	<u>\$0.0159675</u>	Total Net WCI	<u>\$0.0156481</u>
Total Cumulative WCI	<u>Gross Tax Rate FY 19</u>	<u>Net Tax Rate FY 19</u>	
Original Tax Base	\$0.5215	\$0.5110700	
Prior WCI Increases	\$0.2890302	\$0.2832496	
WCI Increase FY 19	<u>\$0.0159675</u>	<u>\$0.0156481</u>	
Total FY 19	<u>\$0.8264977</u>	<u>\$0.8099677</u>	

\*WCI figures for FY 19 were calculated by the RTC and sent to the Department for implementation.

**Product Type CNG**

PPI Increase FY 19      Gross rate \$0.2298446      Net rate \$ 0.2252477      SB201, NRS 373.066

**Producer Pricing Index (PPI) – History (obtained from Washoe County Regional Transportation Commission)**

FY 10 = 6.20%	FY 14 = 6.22%	FY18 = 2.15%
FY 11 = 5.18%	FY 15 = 6.05%	FY19 = 1.97%
FY 12 = 4.98%	FY 16 = 5.25%	
FY 13 = 5.81%	FY17 = 3.43%	

**Washoe County Index (WCI) Calculation – History**

	<b><u>Gross Tax Base</u></b>	<b><u>Net Tax Base</u></b>	(Gross tax base less 2% collection allowance)
State Tax	\$0.21	\$0.2058	NRS 366.190
Federal Tax	\$0.1830	\$0.17934	SB201
Total	<u>\$0.3930</u>	<u>\$0.38514*</u>	<b>*.3930 - 2% = .38514 for purposes of indexing</b>

Gross Tax Base	\$0.3930	Net Tax Base	\$ 0.38514
PPI rate FY10	x 6.20%	PPI rate for FY10	x 6.20%
Total Gross WCI FY10	<u>\$ 0.024366</u>	Total Net WCI FY10	<u>\$ 0.0238787</u>

**Adjusted Tax Base – FY 19**

	<b><u>Gross</u></b>	<b><u>Net</u></b>
Tax Base	\$0.3930	\$0.38514
Prior WCI Adj.	\$0.2178117	\$0.2134555
	<u>\$0.6108117</u>	<u>\$0.5985955</u>

  

	<b><u>Gross Tax Base</u></b>	<b><u>Net Tax Base</u></b>	(Gross tax base less 2% collection allowance)
Adjusted Tax Base*	\$0.6108117	Adjusted Tax Base	\$ .5985955
PPI rate FY 19	x 1.97%	PPI rate for FY19	x 1.97%
Total Gross WCI	<u>\$0.0120329</u>	Total Net WCI	<u>\$0.0117922</u>

  

	<b><u>Gross Tax Rate FY 19</u></b>	<b><u>Net Tax Rate FY 19</u></b>
Total Cumulative WCI		
Original Tax Base	\$0.3930	\$0.385140
Prior WCI Increases	\$0.2178117	\$0.2134555
WCI Increase FY 19	\$0.0120329	\$0.0117922
Total FY 19	<u>\$0.6228446</u>	<u>\$0.6103877</u>

\*WCI figures for FY 19 were calculated by the RTC and sent to the Department for implementation.

**Product Type LPG**

PPI Increase FY 19      Gross rate \$0.2356934      Net rate \$ 0.2309795      SB201, NRS 373.066

**Producer Pricing Index (PPI) – History (obtained from Washoe County Regional Transportation Commission)**

FY10 = 6.20%	FY14 = 6.22%	FY18 = 2.15%
FY11 = 5.18%	FY15 = 6.05%	FY19 = 1.97%
FY12 = 4.98%	FY16 = 5.25%	
FY13 = 5.81%	FY17 = 3.43%	

**Washoe County Index (WCI) Calculation – History**

	<b><u>Gross Tax Base</u></b>	<b><u>Net Tax Base</u></b> (Gross tax base less 2% collection allowance)	
State Tax	\$0.22	\$0.2156	NRS 366.190
Federal Tax	\$0.1830	\$0.17934	SB201
Total	<u>\$0.4030</u>	<u>\$0.39494*</u>	<b>*.4030 - 2% = .39494 for purposes of indexing</b>

Gross Tax Base	\$0.4030	Net Tax Base	\$0.39494
PPI rate FY10	x 6.20%	PPI rate for FY10	x 6.20%
Total Gross WCI FY10	<u>\$0.024986</u>	Total Net WCI FY10	<u>\$0.0244863</u>

**Adjusted Tax Base – FY 19**

	<b><u>Gross</u></b>	<b><u>Net</u></b>	
Tax Base	\$0.4030	\$0.39494	
Prior WCI Adj.	\$0.2233543	\$0.2188872	
	<u>\$0.6263543</u>	<u>\$0.6138272</u>	
	<b><u>Gross Tax Base</u></b>	<b><u>Net Tax Base</u></b> (Gross tax base less 2% collection allowance)	
Adjusted Tax Base*	\$0.6263543	Adjusted Tax Base	\$0.6138272
PPI rate FY 19	x 1.97%	PPI rate for FY 18	x 1.97%
Total Gross WCI	<u>\$0.0123391</u>	Total Net WCI	<u>\$0.0120924</u>
	<b><u>Gross Tax Rate FY 19</u></b>	<b><u>Net Tax Rate FY 19</u></b>	
Total Cumulative WCI	\$0.4030	\$0.39494	
Original Tax Base	\$0.2233543	\$0.2188872	
Prior WCI Increases	\$0.0123391	\$0.0120924	
WCI Increase FY 19	<u>\$0.6386934</u>	<u>\$0.6259196</u>	
Total FY 19			

\*WCI figures for FY19 were calculated by the RTC and sent to the Department for implementation.

**Product Type A55**

PPI Increase FY19      Gross rate \$0.1111211      Net rate \$0.1088987      SB201, NRS 373.066

**Producer Pricing Index (PPI) – History (obtained from Washoe County Regional Transportation Commission)**

FY 10 = 6.20%	FY 14 = 6.22%	FY18 = 2.15%
FY 11 = 5.18%	FY 15 = 6.05%	FY19 = 1.97%
FY 12 = 4.98%	FY 16 = 5.25%	
FY 13 = 5.81%	FY 17 = 3.43%	

**Washoe County Index (WCI) Calculation – History**

	<b><u>Gross Tax Base</u></b>	<b><u>Net Tax Base</u></b>	(Gross tax base less 2% collection allowance)
State Tax	\$0.19	\$0.1862	NRS 366.190
Federal Tax	\$0.00	\$0.00	SB201
Total	<u>\$0.19</u>	<u>\$0.1862*</u>	<b>*.19 - 2% = .1862 for purposes of indexing</b>

Gross Tax Base	\$0.19	Net Tax Base	\$0.1862
PPI rate FY10	x 6.20%	PPI rate for FY10	x 6.20%
Total Gross WCI FY10	<u>\$0.01178</u>	Total Net WCI FY10	<u>\$0.0115444</u>

**Adjusted Tax Base – FY 19**

	<b><u>Gross</u></b>	<b><u>Net</u></b>
Tax Base	\$0.19	\$0.1862
Prior WCI Adj.	<u>\$0.1053036</u>	<u>\$0.1031975</u>
	<u>\$0.2953036</u>	<u>\$0.2893975</u>

	<b><u>Gross Tax Base</u></b>	<b><u>Net Tax Base</u></b>	(Gross tax base less 2% collection allowance)
Adjusted Tax Base*	\$0.2953036	Adjusted Tax Base	\$0.2893975
PPI rate FY 19	x 1.97%	PPI rate for FY 19	x 1.97%
Total Gross WCI	<u>\$0.0058175</u>	Total Net WCI	<u>\$0.0057012</u>

	<b><u>Gross Tax Rate FY 19</u></b>	<b><u>Net Tax Rate FY 19</u></b>
Total Cumulative WCI		
Original Tax Base	\$0.19	\$0.1862
Prior WCI Increases	\$0.1053036	\$0.1031975
WCI Increase FY 19	<u>\$0.0058175</u>	<u>\$0.0057012</u>
Total FY 19	<u>\$0.3011211</u>	<u>\$0.2950987</u>

\*WCI figures for FY 19 were calculated by the RTC and sent to the Department for implementation.