

City of Las Vegas

Consolidated Tax Report for August 2023

Monthly Highlights:

- Consolidated Tax (C-TAX) revenue increased **2.3%** for Aug-23 compared to Aug-22.
- Combined, SSCRT & BCCRT increased **3.3%** for Aug-23 compared to Aug-22.
- Liquor Tax decreased **-10.1%**.
- Cigarette Tax increased **-31.8%**.
- Government Services Tax (GST) increased **2.4%**.
- Filing location counts increased **6.2%** in August.
- Clark County Taxable Sales increased **4.2% (\$214.7 Million)**.
- Largest Taxable Sales **Increases/Decreases** by Category:
 - 722 Food Services and Drinking Places **8.7% (\$81.3M)**.
 - 333 Machinery Manufacturing **139.7% (\$41.6M)**.
 - 721 Accommodation **24.1% (\$31.4M)**.
 - 518 Data Processing, Hosting, and Related Services **47.3% (\$28.5M)**.
 - 517 Telecommunications **-19.2% (\$-11.7M)**.
 - 445 Food and Beverage Stores **-9.3% (-\$14.5M)**.
 - 443 Electronics and Appliance Stores **-18.0% (-\$15.6M)**.
 - 444 Building Material and Garden Equipment and Supplies **-18.3% (-\$48.1M)**.

Monthly Comparisons Actuals and Budget:

CTAX Comparisons--August				
	FY24	FY23	\$ Diff.	% Diff.
August	34,898,411	34,118,159	780,251	2.29%
Actuals (YTD*)	70,565,701	67,693,306	2,872,395	4.24%
*YTD---Year to Date				
Budget Comparisons				
	CTAX (actual)	CTAX (budget)	\$ Diff.	% Diff.
August actual compared to Bud	34,898,411	33,479,932	1,418,479	4.24%
YTD actual compared to Bud	70,565,701	66,711,135	3,854,566	5.78%

Clark County Distribution:

FY24 Monthly Comparison--Aug				
	% inc 24 & 23	FY24	% inc 23 & 22	FY23
BCCRT	3.22%	25,740,698	10.73%	24,936,832
SCCRT	3.29%	90,408,305	10.45%	87,532,080
Cigarette	-31.81%	429,144	29.31%	629,298
Liquor	-10.14%	276,879	7.59%	308,106
RPTT	0.00%	-	0.00%	-
GST	2.40%	12,729,111	3.45%	12,430,726
Total	2.98%	129,584,136	9.85%	125,837,043

of Weekend Days Comp.

Jul-23	14
Jul-22	15
Aug-23	12
Aug-22	12
Sep-23	14
Sep-22	13
Oct-23	13
Oct-22	14
Nov-23	12
Nov-22	12
Dec-23	15
Dec-22	14

Jurisdiction Comparison:

FY24 YTD compared to FY23 YTD (Aug)	CLV	CC	Hend	NLV
FY23 YTD	67,693,306	121,337,378	26,202,688	14,019,256
FY24 YTD	70,565,701	126,609,569	27,405,271	14,731,903
\$ diff FY24 YTD to FY23 YTD	2,872,395	5,272,191	1,202,582	712,647
% diff FY24 YTD to FY23 YTD	4.24%	4.35%	4.59%	5.08%

Largest Clark County Taxable Sales Increases/Decreases by Category:

Cat #	Category	8/31/23 Taxable Sales	8/31/22 Taxable Sales	\$ Change	% Change
722	Food Services and Drinking Places	1,018,323,673	936,999,128	81,324,545	8.7%
333	Machinery Manufacturing	71,433,968	29,796,671	41,637,297	139.7%
721	Accommodation	161,391,126	130,039,864	31,351,262	24.1%
518	Data Processing, Hosting, and Related Services	88,812,212	60,303,721	28,508,491	47.3%
441	Motor Vehicle and Parts Dealers	621,132,342	594,472,282	26,660,060	4.5%
339	Miscellaneous Manufacturing	58,630,307	35,109,647	23,520,660	67.0%
453	Miscellaneous Store Retailers	154,213,290	131,279,822	22,933,468	17.5%
452	General Merchandise Stores	345,979,099	331,382,820	14,596,279	4.4%
541	Professional, Scientific, and Technical Services	83,681,140	69,295,953	14,385,187	20.8%
454	Nonstore Retailers	354,251,541	340,565,414	13,686,127	4.0%
323	Printing and Related Support Activities	12,697,896	16,018,104	(3,320,208)	-20.7%
446	Health and Personal Care Stores	79,408,039	84,496,097	(5,088,058)	-6.0%
332	Fabricated Metal Product Manufacturing	20,764,394	29,761,836	(8,997,442)	-30.2%
532	Rental and Leasing Services	156,213,426	166,316,326	(10,102,900)	-6.1%
561	Administrative and Support Services	64,672,973	74,793,915	(10,120,942)	-13.5%
711	Performing Arts, Spectator Sports, and Related Ind	13,213,138	24,782,289	(11,569,151)	-46.7%
517	Telecommunications	49,579,315	61,326,835	(11,747,520)	-19.2%
445	Food and Beverage Stores	140,538,928	155,033,872	(14,494,944)	-9.3%
443	Electronics and Appliance Stores	71,035,821	86,667,778	(15,631,957)	-18.0%
444	Building Material and Garden Equipment and Supplie	213,949,325	262,004,230	(48,054,905)	-18.3%
		5,309,231,255	5,094,503,830	214,727,425	4.2%

Largest Filing Location Counts Increases/Decreases by Category:

Cat #	Category	Aug-23 Filings	Aug-22 Filings	# Diff.	% Diff.
722	Food Services and Drinking Places	4,082	3,784	298	7.9%
423	Merchant Wholesalers, Durable Goods	2,303	2,016	287	14.2%
453	Miscellaneous Store Retailers	1,904	1,699	205	12.1%
455	General Merchandise Retailers	104	-	104	100.0%
459	Sporting Goods, Hobby, Musical Instrument, Book, And Misc	90	-	90	100.0%
456	Health and Personal Care Retailers	88	-	88	100.0%
458	Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	79	-	79	100.0%
561	Administrative and Support Services	620	547	73	13.3%
454	Nonstore Retailers	2,513	2,442	71	2.9%
812	Personal and Laundry Services	455	399	56	14.0%
511	Publishing Industries (except Internet)	144	152	(8)	-5.3%
811	Repair and Maintenance	1,129	1,138	(9)	-0.8%
711	Performing Arts, Spectator Sports, and Related Ind	137	148	(11)	-7.4%
484	Truck Transportation	27	40	(13)	-32.5%
238	Specialty Trade Contractors	640	656	(16)	-2.4%
541	Professional, Scientific, and Technical Services	1,021	1,039	(18)	-1.7%
713	Amusement, Gambling, and Recreation Industries	210	228	(18)	-7.9%
518	Data Processing, Hosting, and Related Services	55	75	(20)	-26.7%
442	Furniture and Home Furnishings Stores	381	403	(22)	-5.5%
621	Ambulatory Health Care Services	227	271	(44)	-16.2%
		27,322	25,727	1,595	6.2%