

City of Las Vegas

Consolidated Tax Report for July 2023

Monthly Highlights:

- Consolidated Tax (C-TAX) revenue increased **6.2%** for Jul-23 compared to Jul-22.
- Combined, SSCRT & BCCRT increased **7.2%** for Jul-23 compared to Jul-22.
- Liquor Tax increased **33.2%**.
- Cigarette Tax increased **17.6%**.
- Government Services Tax (GST) increased **3.5%**.
- Filing location counts increased **5.4%** in July.
- Clark County Taxable Sales increased **8.0% (\$406.9 Million)**.
- Largest Taxable Sales **Increases/Decreases** by Category:
 - o 441 Motor Vehicle and Parts Dealers **35.9% (\$182.7M)**.
 - o 541 Professional, Scientific, and Technical Services **192.5% (\$147.3M)**.
 - o 518 Data Processing, Hosting, and Related Services **273.8% (\$85.7M)**.
 - o 445 Food and Beverage Stores **23.0% (\$25.2M)**.
 - o 452 General Merchandise Stores **-4.7% (\$-16.5M)**.
 - o 238 Specialty Trade Contractors **-22.2% (-\$22.3M)**.
 - o 444 Building Material and Garden Equipment and Supplies **-8.9% (-\$23.1M)**.
 - o 443 Electronics and Appliance Stores **-24.5% (-\$24.1M)**.

Monthly Comparisons Actuals and Budget:

CTAX Comparisons--July				
	FY24	FY23	\$ Diff.	% Diff.
July	35,667,290	33,575,147	2,092,143	6.23%
Budget Comparisons				
	CTAX (actual)	CTAX (budget)	\$ Diff.	% Diff.
July actual compared to Bud	35,667,290	33,231,203	2,436,088	7.33%

Clark County Distribution:

FY24 Monthly Comparison--July				
	% inc 24 & 23	FY24	% inc 23 & 22	FY23
BCCRT	7.11%	26,408,972	6.97%	24,656,063
SCCRT	7.22%	92,908,870	6.94%	86,650,426
Cigarette	17.57%	555,908	-26.87%	472,815
Liquor	33.18%	374,402	-11.77%	281,129
RPTT	0.00%	-	0.00%	-
GST	3.54%	12,190,955	0.36%	11,773,846
Total	6.95%	132,439,108	6.04%	123,834,280

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 (July)	CLV	CC	Hend	NLV
FY23 YTD	33,575,147	60,182,026	12,996,250	6,953,399
FY24 YTD	35,667,290	63,994,550	13,851,938	7,446,211
\$ diff FY24 YTD to FY23 YTD	2,092,143	3,812,524	855,689	492,811
% diff FY24 YTD to FY23 YTD	6.23%	6.33%	6.58%	7.09%

Largest Clark County Taxable Sales Increases/Decreases by Category:

Cat #	Category	7/31/23 Taxable Sales	7/31/22 Taxable Sales	\$ Change	% Change
441	Motor Vehicle and Parts Dealers	692,432,130	509,695,013	182,737,117	35.9%
541	Professional, Scientific, and Technical Services	223,829,663	76,524,016	147,305,647	192.5%
518	Data Processing, Hosting, and Related Services	116,942,618	31,285,947	85,656,671	273.8%
445	Food and Beverage Stores	134,537,345	109,363,679	25,173,666	23.0%
454	Nonstore Retailers	388,507,039	365,134,205	23,372,834	6.4%
237	Heavy and Civil Engineering Construction	23,480,716	9,869,174	13,611,542	137.9%
425	Wholesale Electronic Markets and Agents and Broker	26,018,901	16,343,567	9,675,334	59.2%
453	Miscellaneous Store Retailers	148,003,484	139,756,776	8,246,708	5.9%
561	Administrative and Support Services	60,355,586	52,535,827	7,819,759	14.9%
532	Rental and Leasing Services	153,525,319	146,173,561	7,351,758	5.0%
451	Sporting Goods, Hobby, Book, and Music Stores	56,795,046	62,485,542	(5,690,496)	-9.1%
327	Nonmetallic Mineral Product Manufacturing	44,928,918	53,059,726	(8,130,808)	-15.3%
711	Performing Arts, Spectator Sports, and Related Ind	9,671,705	19,876,376	(10,204,671)	-51.3%
448	Clothing and Clothing Accessories Stores	355,533,710	369,026,395	(13,492,685)	-3.7%
721	Accommodation	125,691,872	140,396,254	(14,704,382)	-10.5%
517	Telecommunications	46,654,366	63,019,855	(16,365,489)	-26.0%
452	General Merchandise Stores	333,916,059	350,428,620	(16,512,561)	-4.7%
238	Specialty Trade Contractors	78,406,848	100,744,709	(22,337,861)	-22.2%
444	Building Material and Garden Equipment and Supplie	235,874,114	258,968,615	(23,094,501)	-8.9%
443	Electronics and Appliance Stores	74,115,293	98,195,385	(24,080,092)	-24.5%
		5,464,312,434	5,057,429,178	406,883,256	8.0%

Largest Filing Location Counts Increases/Decreases by Category:

Cat #	Category	Jul-23 Filings	Jul-22 Filings	# Diff.	% Diff.
448	Clothing and Clothing Accessories Stores	1,641	1,333	308	23.1%
454	Nonstore Retailers	2,614	2,385	229	9.6%
722	Food Services and Drinking Places	4,021	3,794	227	6.0%
423	Merchant Wholesalers, Durable Goods	2,201	2,044	157	7.7%
455	General Merchandise Retailers	93	-	93	100.0%
458	Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	84	-	84	100.0%
459	Sporting Goods, Hobby, Musical Instrument, Book, And Mis	72	-	72	100.0%
811	Repair and Maintenance	1,200	1,131	69	6.1%
456	Health and Personal Care Retailers	56	-	56	100.0%
443	Electronics and Appliance Stores	356	309	47	15.2%
332	Fabricated Metal Product Manufacturing	266	278	(12)	-4.3%
517	Telecommunications	138	155	(17)	-11.0%
441	Motor Vehicle and Parts Dealers	677	695	(18)	-2.6%
812	Personal and Laundry Services	451	469	(18)	-3.8%
442	Furniture and Home Furnishings Stores	378	397	(19)	-4.8%
518	Data Processing, Hosting, and Related Services	55	78	(23)	-29.5%
532	Rental and Leasing Services	524	553	(29)	-5.2%
531	Real Estate	90	121	(31)	-25.6%
446	Health and Personal Care Stores	675	716	(41)	-5.7%
453	Miscellaneous Store Retailers	1,803	1,896	(93)	-4.9%
		27,454	26,046	1,408	5.4%