

City of Las Vegas

Consolidated Tax Report for November 2023

Monthly Highlights:

- Consolidated Tax (C-TAX) revenue increased **5.1%** for Nov-23 compared to Nov-22.
- Combined, SSCRT & BCCRT increased **5.5%** for Nov-23 compared to Nov-22.
- Liquor Tax decreased **-27.5%**.
- Cigarette Tax decreased **-24.9%**.
- Government Services Tax (GST) increased **5.3%**.
- Filing location counts increased **2.6%** in November.
- Clark County Taxable Sales increased **5.5% (\$284.9 Million)**.
- Largest Taxable Sales **Increases/Decreases** by Category:
 - 722 Food Services and Drinking Places **8.6% (\$84.8M)**.
 - 518 Data Processing, Hosting, and Related Services **171.1% (\$59.2M)**.
 - 454 Nonstore Retailers **9.6% (\$39.3M)**.
 - 561 Administrative and Support Services **41.3% (\$29.8M)**.
 - 711 Performing Arts, Spectator Sports, and Related Industries **-37.0% (\$-9.3M)**.
 - 334 Computer and Electronic Product Manufacturing **-49.1% (\$-11.9M)**.
 - 721 Accommodation **-10.2% (\$-19.2M)**.
 - 441 Motor Vehicle and Parts Dealers **-8.8% (\$-46.2M)**.

Monthly Comparisons Actuals and Budget:

CTAX Comparisons--November				
	FY24	FY23	\$ Diff.	% Diff.
November	36,271,175	34,496,896	1,774,279	5.14%
Actuals (YTD*)	180,863,167	175,043,967	5,819,200	3.32%
*YTD---Year to Date				
Budget Comparisons				
	CTAX (actual)	CTAX (budget)	\$ Diff.	% Diff.
November actual compared to Bud	36,271,175	33,905,995	2,365,179	6.98%
YTD actual compared to Bud	180,863,167	172,006,122	8,857,045	5.15%

Clark County Distribution:

FY24 Monthly Comparison--Nov				
	% inc 24 & 23	FY24	% inc 23 & 22	FY23
BCCRT	5.24%	26,841,396	7.14%	25,505,883
SCCRT	5.53%	94,964,695	7.25%	89,988,191
Cigarette	-24.92%	411,401	-3.51%	547,951
Liquor	-27.49%	161,655	-28.17%	222,948
RPTT	0.00%	-	0.00%	-
GST	5.31%	12,302,278	-0.93%	11,681,588
Total	5.26%	134,681,424	6.28%	127,946,562

of Weekend Days Comp.

Nov-23	12
Nov-22	12
Dec-23	15
Dec-22	14
Jan-24	12
Jan-23	13
Feb-24	12
Feb-23	12
Mar-24	15
Mar-23	13
Apr-24	12
Apr-23	15

Jurisdiction Comparison:

FY24 YTD compared to FY23 YTD (Nov)	CLV	CC	Hend	NLV
FY23 YTD	175,043,967	313,758,881	67,755,923	36,251,535
FY24 YTD	180,863,167	324,506,202	70,240,981	37,758,552
\$ diff FY24 YTD to FY23 YTD	5,819,200	10,747,321	2,485,057	1,507,017
% diff FY24 YTD to FY23 YTD	3.32%	3.43%	3.67%	4.16%

Largest Clark County Taxable Sales Increases/Decreases by Category:

Cat #	Category	11/30/23 Taxable Sales	11/30/22 Taxable Sales	\$ Change	% Change
722	Food Services and Drinking Places	1,070,620,027	985,783,113	84,836,914	8.6%
518	Data Processing, Hosting, and Related Services	93,781,856	34,593,090	59,188,766	171.1%
454	Nonstore Retailers	448,185,795	408,841,370	39,344,425	9.6%
561	Administrative and Support Services	101,876,030	72,091,674	29,784,356	41.3%
448	Clothing and Clothing Accessories Stores	422,644,864	394,510,877	28,133,987	7.1%
517	Telecommunications	77,519,872	58,229,853	19,290,019	33.1%
541	Professional, Scientific, and Technical Services	97,202,134	80,103,292	17,098,842	21.3%
339	Miscellaneous Manufacturing	42,634,107	27,991,366	14,642,741	52.3%
424	Merchant Wholesalers, Nondurable Goods	78,018,953	65,248,200	12,770,753	19.6%
337	Furniture and Related Product Manufacturing	18,900,123	8,981,813	9,918,310	110.4%
325	Chemical Manufacturing	5,334,953	9,245,864	(3,910,911)	-42.3%
442	Furniture and Home Furnishings Stores	82,392,584	86,681,045	(4,288,461)	-4.9%
492	Couriers and Messengers	27,437,114	33,111,547	(5,674,433)	-17.1%
452	General Merchandise Stores	406,231,751	413,293,362	(7,061,611)	-1.7%
445	Food and Beverage Stores	151,519,727	159,184,324	(7,664,597)	-4.8%
425	Wholesale Electronic Markets and Agents and Broker	20,187,286	27,866,201	(7,678,915)	-27.6%
711	Performing Arts, Spectator Sports, and Related Ind	15,784,806	25,037,648	(9,252,842)	-37.0%
334	Computer and Electronic Product Manufacturing	12,382,404	24,311,821	(11,929,417)	-49.1%
721	Accommodation	168,189,125	187,377,986	(19,188,861)	-10.2%
441	Motor Vehicle and Parts Dealers	480,675,183	526,835,123	(46,159,940)	-8.8%
		5,511,081,381	5,226,191,318	284,890,063	5.45%

Largest Filing Location Counts Increases/Decreases by Category:

Cat #	Category	Nov-23 Filings	Nov-22 Filings	# Diff.	% Diff.
722	Food Services and Drinking Places	4,095	3,946	149	3.8%
455	General Merchandise Retailers	144	5	139	2780.0%
423	Merchant Wholesalers, Durable Goods	2,266	2,144	122	5.7%
458	Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	130	8	122	1525.0%
459	Sporting Goods, Hobby, Musical Instrument, Book, And Misc	126	22	104	472.7%
456	Health and Personal Care Retailers	99	5	94	1880.0%
453	Miscellaneous Store Retailers	1,931	1,867	64	3.4%
811	Repair and Maintenance	1,212	1,155	57	4.9%
561	Administrative and Support Services	656	614	42	6.8%
449	Furniture, Home Furnishings, Electronics, and Appliance Ret	34	-	34	0.0%
443	Electronics and Appliance Stores	317	341	(24)	-7.0%
493	Warehousing and Storage	55	80	(25)	-31.3%
621	Ambulatory Health Care Services	259	285	(26)	-9.1%
448	Clothing and Clothing Accessories Stores	1,395	1,433	(38)	-2.7%
312	Beverage and Tobacco Product Manufacturing	286	326	(40)	-12.3%
812	Personal and Laundry Services	486	526	(40)	-7.6%
315	Apparel Manufacturing	113	155	(42)	-27.1%
541	Professional, Scientific, and Technical Services	1,056	1,110	(54)	-4.9%
454	Nonstore Retailers	2,544	2,613	(69)	-2.6%
452	General Merchandise Stores	355	444	(89)	-20.0%
		28,015	27,305	710	2.6%