



Gas Tax

(Per Gallon)

1. Federal

- 15.44¢** To Federal Highway Trust Fund for highways
- 2.86¢** To Federal Highway Trust Fund for transit
- 0.1¢** Leaking underground storage tank trust fund

18.4¢ Total Federal Gasoline Tax

2. State

- 17.65¢** (NRS 365.175) This represents the State Highway Fund's share of the gas tax. It is administered by NDOT
- 0.75¢** (NRS 445C.330) For cleanup of petroleum discharges
- 0.055¢** (NRS 590.120) Inspection fee for imported gasoline

18.455¢ Total State Gasoline Tax

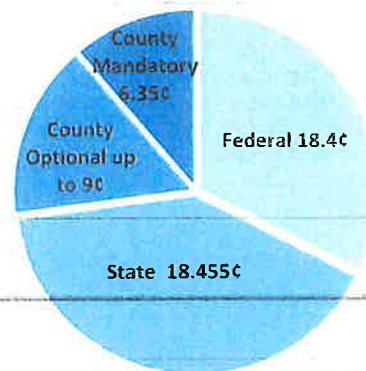
3. County Mandatory

- 1.25¢** (NRS 365.180 and NRS 365.550 (Apportioned to counties): 2/3 per population and 1/3 per locally maintained road miles, except no county will receive less than they received in FY 2003. Used for bond service, road construction maintenance and repair – not for administration.
- 2.35¢** (NRS 365.180 and NRS 365.550 (Apportioned to counties): 2/3 per population and 1/3 per locally maintained road miles In a county with incorporated cities, the counties and cities split the tax proceeds internally: 1/4 per land area, 1/4 per population, 1/4 per locally maintained road mile, and 1/4 per vehicle miles of travel. No county or city will receive less than they received in FY 2005. Used for bond service, road construction, maintenance and repair – not for administration.
- 1.75¢** (NRS 365.190 and NRS 365.560) Returned to county of origin. Apportioned between the county, towns with town boards (NRS 269 (and incorporated cities according to property valuation). County evaluation includes property within towns/cities. Used for bond service, road construction, maintenance, and repair – not for administration.
- 1¢** (NRS 365.192 and NRS 365.196) Returned to county of origin. Apportioned by county to unincorporated areas and incorporated cities by population. Used only to repair or restore existing county/city roads and streets.

6.35¢ Total County Mandatory Tax

Legal Citation Chapter 365, Nevada Revised Statutes

**Total: Up to 52.205¢ per gallon statewide
Not Including Inflation Index**



Gas Tax (Per Gallon)



4. County Optional

- Up to 9¢** (NRS 373.030) Administered by the local Regional Transportation Commission. The rate in each county is shown below.
- 9¢** Carson City, Churchill, Clark, Douglas, Elko, Humboldt, Lander, Lyon, Mineral, Nye, Pershing, Washoe, and White Pine.
- 4¢** Esmeralda, Lincoln, Storey, and Eureka.
- 1¢** County other (NRS 365.195)

		Total Collections Mandatory/Optional	State Share	County Share	County Option#	County Option*	RTC Option #	RTC Option *
1)-	1955	6.05¢	4.55¢	1.5¢	(Clark & Washoe Co. only)			
	1965	6.05¢	4.55¢	1.5¢	(Extended to all Counties w/RTC)		1.0¢	
	1966	6.05¢	4.55¢	1.5¢			1.0¢	
	1979	6.05¢	4.55¢	1.5¢		2.0¢	2.0¢	
	1981	11.05¢	8.05¢	3.0¢			4.0¢	
	1982	12.05¢	9.05¢	3.0¢	4.0¢			
	1985	13.05¢	10.05¢	3.0¢		1.0¢	4.0¢	
	1987	16.05¢	11.77¢	4.28¢		1.0¢	4.0¢	
	1988	18.05¢	12.70¢	5.35¢		1.0¢	4.0¢	
	1989	18.655¢	** 13.305¢	5.35¢	1.0¢		4.0¢	5.0¢
2)-	1991	22.155¢	** 15.805¢	6.35¢			9.0¢	
	1992	24.655¢	** 18.305¢	6.35¢			9.0¢	
	1995	24.805¢	*** 18.455¢	6.35¢			9.0¢	
	2003	24.805¢	>9.0¢	*** 18.455¢	6.35¢	3) varies	9.0¢	

Fuel Tax Inflation Indexing

Nevada Revised Statutes (NRS, i.e. Nevada law) prior to 2015 allow counties within certain population criteria to index fuel taxes to offset the effects of inflation (NRS) 373.066, 373.0663).

AB516 took effect October 1, 2003, requiring all motor fuels sold in Washoe County be subjected to fuel tax inflation indexing using CPI.

SB201 took effect January 1, 2010, allowing all motor fuels and special fuels delivered in Washoe County be subjected to fuel tax indexing (PPI) in addition to the previous CPI.

AB413 took effect January 1, 2014, allowing Clark County to start indexing all fuel types including special fuel but excluding jet and aviation fuels using PPI.

AB191 signed by the governor Brian Sandoval in 2015, required counties to include a question for voters in the November 8, 2016, ballot on fuel tax indexing. Only Clark County voters favored the tax. Washoe County already had fuel tax indexing authority.

Motor Fuel Indexed Taxes			
County	Gross Tax Rate	Net Tax Rate*	Authority
Clark County Index - PPI	17.4¢	17.0¢	AB413, NRS 373.0663
Washoe County Index - CPI	2.7¢	2.6¢	AB516, NRS 373.065
Washoe County Index - PPI	38.4¢	37.7¢	SB201, NRS 373.066

*Net Tax rates are calculated by taking the gross tax rate less 2% collection allowance. Charge customers gross rate, remit net rate to Department. Note that state tax is indexed in Clark County.



Special Fuel Tax

(Per Gallon)

Legal Citation Chapter 366, Nevada Revised Statutes

		Distribution (Cents Per Gallon)				
		Federal Highway Trust Fund			State	
		Highway Account	Mass Transit Account	Leaking Underground Storage Tank	Highway Fund	Petroleum Clean-Up
Fuel Type						
Diesel						
Federal Tax	24.4 ¢					
State Tax	27.0 ¢					
Propane (Liquefied Petroleum Gas)						
Federal Tax	18.3 ¢					
State Tax	6.4 ¢					
Methane (Compressed Natural Gas)						
Federal Tax	18.3 ¢					
State Tax	21 ¢					
Diesel		21.44	2.86	0.1	27.0	0.75
Propane		16.17	2.13	0	6.4	
Methane		17.07	1.23	0	21.0	

History

Year	Total Tax	
1987	17.0¢	Natural and propane gas used as motor fuel @ 11.72¢
1988	20.0¢	Natural and propane gas used as motor fuel @ 12.65¢
1989	*20.6¢	Natural gas used as motor fuel @ 18.0¢ Propane gas used as motor fuel @ 20.0¢
1990	*22.6¢	Natural gas used as motor fuel @ 18.0¢ Propane gas used as motor fuel @ 22.0¢
1991	*25.1¢	Natural gas used as motor fuel @ 20.5¢ Propane gas used as motor fuel @ 20.5¢
1992	*27.6¢	Natural gas used as motor fuel @ 23.0¢ Propane gas used as motor fuel @ 23.0¢
1995	**27.75¢	Natural gas used as motor fuel @ 23.0¢ Propane gas used as motor fuel @ 23.0¢
1997	**27.75	Natural gas used as motor fuel @ 21.0¢ Propane gas used as motor fuel @ 22.0¢ Emulsified water-phased hydrocarbon fuel @ 19.0¢
2009		Inflation index based on lesser of 7.8 percent or PPI for Street & Highway Construction imposed in Clark and Washoe Counties only on State & Federal special fuel tax rates. See Nevada Revised Statutes (NRS 373.066) for details.

* 0.60¢ to petroleum clean-up fund

** 0.75¢ to petroleum clean-up fund

Special Fuel Tax (Per Gallon)



Special Fuels and Indexed Taxes			
County	Gross Tax Rate	Net Tax Rate*	Authority
Clear Diesel, Biodiesel, Kerosene/LNG (Clear Diesel/Biodiesel only) Carson City, Churchill, Humboldt, Lyon, Mineral, Pershing, Storey, White Pine, Elko	27.0¢ 5¢	26.5¢ 4.9¢	NRS 366.190 County Options: SB48 of 2019, NRS 373.062
Clark County Index - PPI	17.3¢	17.0¢	AB413, NRS 373.0663
Washoe County Index - PPI	36.53¢	35.8¢	SB201, NRS 373.066
CNG	21.0¢	20.6¢	NRS 366.190
Clark County Index - PPI	13.1¢	12.8¢	AB413, NRS 373.0663
Washoe County Index - PPI	27.5¢	27.0¢	SB201, NRS 373.066
LPG	6.4¢	6.3¢	NRS 366.190
Clark County Index - PPI	13.4¢	13.3¢	AB413, NRS 373.0663
Washoe County Index - PPI	25.2¢	27.7¢	SB201, NRS 373.066
A55	19.0¢	18.6¢	NRS 366.190
Clark County Index - PPI	6.3¢	6.2¢	AB413, NRS 373.0663
Washoe County Index - PPI	13.3¢	13.0¢	SB201, NRS 373.066
Jet Tax	1¢	1¢	NRS 365.170(1)(b)(1)
Jet Option:			
Clark County	3¢	3¢	NRS 365.203(a)
White Pine County	4¢	4¢	NRS 365.203(a)
Aviation Tax	2¢	2¢	NRS 365.170(1)(b)(2)
Aviation Option: Douglas, Elko, Humboldt, White Pine	8¢	8¢	NRS 365.203(b)
Clean up Fee**	0.75¢	0.75¢	NRS 445C
Inspection Fee**	0.055¢	0.055¢	NRS 590.120

**Net Tax rates are calculated by taking the gross tax rate less 2% collection allowance. Charge customers gross rate, remit net rate to Department.*

***Effective January 1, 2010, Cleanup and Inspection Fees are assessed on Ethanol and Methanol at the time of importation per SB332.*