DIFFERENCE: TECHNICAL ADVISORY COMMITTEE - NOVEMBER 16, 2026 VERSUS OCTOBER 14, 2026
FY 2027, FY 2028 and FY 2029

Technical Advisory Committee on Future State Revenues November 5, 2026, Meeting - 11/3/2026 2:45 PM

G.L. NO.		FY 2026 ACTUAL	TECHNICAL ADVISORY COMMITTEE FORECAST FY 2027	FY 2028	FY 2029
	TAXES				
	MINING TAX				
3064	Net Proceeds of Minerals [1-23][1-24]	$31,322	$0	$0	$0
3245	Centrally Assessed Penalties	$0	$0	$0	$0
3074	Mining Gross Revenue Tax - Gold and Silver [3-22]	$0	$0	$0	$0
	TOTAL MINING TAXES AND FEES	$31,322	$0	$0	$0
	SALES AND USE				
3001	Sales & Use Tax [4-22][1-25]	$1,926,962,816			
3002	State Share - LSST [4-22][1-25]	$18,293,286			
3003	State Share - BCCRT [4-22][1-25]	$8,133,276			
3004	State Share - SCCRT [4-22][1-25]	$28,464,595			
3005	State Share - PTT [4-22][1-25]	$22,118,378			
	TOTAL SALES AND USE	$2,003,972,352	$0	$0	$0
	GAMING - STATE				
3041	Percent Fees - Gross Revenue: Before Tax Credits [4-24]	$1,040,243,861			
	Tax Credit Programs:				
	Film Transferrable Tax Credits [TC-1]	($3,503,478)			
	Economic Development Transferrable Tax Credits [TC-2]	($4,000,000)			
	Catalyst Account Transferrable Tax Credits [TC-4]	$0			
	Affordable Housing Transferrable Tax Credits [TC-7]	$0			
	Baseball Stadium Transferrable Tax Credits [TC-8]	$0			
	Total - Tax Credit Programs	($7,503,478)	$0	$0	$0
	Percent Fees - Gross Revenue: After Tax Credits [4-24]	$1,032,740,383	$0	$0	$0
3032	Pari-mutuel Tax	$4,160	$0	$0	$0
3181	Racing Fees	$9,746	$600	$600	$100
3247	Racing Fines/Forfeitures	$7,000	$3,200	$700	$700
3042	Gaming Penalties [2-25]	$8,105,313	$0	$0	$0
3043	Flat Fees-Restricted Slots	$8,750,253	$0	$0	$0
3044	Non-Restricted Slots	$10,362,180	$0	$0	$0
3045	Quarterly Fees-Games	$5,237,951	$0	$0	$0
3046	Advance License Fees	$351,064	$375,000	$0	$0
3048	Slot Machine Route Operator	$25,500	$0	$0	$0
3049	Gaming Info Systems Annual	$48,000	$0	$0	$0
3028	Interactive Gaming Fee - Operator	$500,000	$0	$0	$0
3029	Interactive Gaming Fee - Service Provider	$12,000	$0	$0	$0
3030	Interactive Gaming Fee - Manufacturer	$100,000	$0	$0	$0
3033	Equip Mfg. License	$296,500	$0	$0	$0
3034	Race Wire License	$1,142	$0	$0	$0
3035	Annual Fees on Games	$100,715	$0	$0	$0
	TOTAL GAMING - STATE: BEFORE TAX CREDITS	$1,074,155,385	$378,800	$1,300	$800
	Tax Credit Programs	($7,503,478)	$0	$0	$0
	TOTAL GAMING - STATE: AFTER TAX CREDITS	$1,066,651,907	$378,800	$1,300	$800
	LIVE ENTERTAINMENT TAX (LET)				
3031G	Live Entertainment Tax-Gaming [5-22]	$88,930,428			
3031NG	Live Entertainment Tax-Nongaming [5-22]	$127,795,598			
	TOTAL LET	$216,726,026	$0	$0	$0
	COMMERCE TAX				
3072	Commerce Tax	$481,706,022			
	TRANSPORTATION CONNECTION EXCISE TAX				
3073	Transportation Connection Excise Tax	$42,722,620	($650,000)	($999,000)	($935,000)
	CIGARETTE TAX				
3052	Cigarette Tax	$97,628,512	($501,000)	($220,000)	($212,000)

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G.L. NO.		FY 2026 ACTUAL	TECHNICAL ADVISORY COMMITTEE FORECAST FY 2027	FY 2028	FY 2029
	TAXES - CONTINUED				
	MODIFIED BUSINESS TAX (MBT)				
	MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [6-22][3-24]				
3069	MBT - Nonfinancial: Before Tax Credits	$835,305,171			
	Commerce Tax Credits	($78,194,792)			
	MBT - Nonfinancial: After Commerce Tax Credits	$757,110,379			
	Tax Credit Programs:				
	Film Transferrable Tax Credits [TC-1]	($79,447)			
	Economic Development Transferrable Tax Credits [TC-2]	$0			
	Catalyst Account Transferrable Tax Credits [TC-4]	$0			
	Education Choice Scholarship Tax Credits [TC-5]	($6,896,740)			
	College Savings Plan Tax Credits [TC-6]	($1,320)			
	Affordable Housing Transferrable Tax Credits [TC-7]	$0			
	Baseball Stadium Transferrable Tax Credits [TC-8]	$0			
	Total - Tax Credit Programs	($6,977,507)			
	MBT - Nonfinancial: After Tax Credit Programs	$750,132,872			
	MBT - FINANCIAL BUSINESSES (MBT-FI) [6-22][3-24]				
3069	MBT - Financial: Before Tax Credits	$40,622,920			
	Commerce Tax Credits	($443,678)			
	MBT - Financial: After Commerce Tax Credits	$40,179,243			
	Tax Credit Programs:				
	Film Transferrable Tax Credits [TC-1]	$0			
	Economic Development Transferrable Tax Credits [TC-2]	$0			
	Catalyst Account Transferrable Tax Credits [TC-4]	$0			
	Education Choice Scholarship Tax Credits [TC-5]	($452,019)			
	College Savings Plan Tax Credits [TC-6]	$0			
	Affordable Housing Transferrable Tax Credits [TC-7]	($301,211)			
	Baseball Stadium Transferrable Tax Credits [TC-8]	$0			
	Total - Tax Credit Programs	($753,230)			
	MBT - Financial: After Tax Credit Programs	$39,426,013			
	MBT - MINING BUSINESSES (MBT-MINING) [6-22][3-24]				
3069	MBT - Mining: Before Tax Credits	$21,487,153			
	Commerce Tax Credits	($65,332)			
	MBT - Mining: After Commerce Tax Credits	$21,421,820			
	Tax Credit Programs:				
	Film Transferrable Tax Credits [TC-1]	$0			
	Economic Development Transferrable Tax Credits [TC-2]	$0			
	Catalyst Account Transferrable Tax Credits [TC-4]	$0			
	Education Choice Scholarship Tax Credits [TC-5]	$0			
	College Savings Plan Tax Credits [TC-6]	$0			
	Affordable Housing Transferrable Tax Credits [TC-7]	$0			
	Baseball Stadium Transferrable Tax Credits [TC-8]	$0			
	Total - Tax Credit Programs	$0			
	MBT - Mining - After Tax Credit Programs	$21,421,820			

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	TAXES - CONTINUED				
	TOTAL MBT - NFI, FI, & MINING				
	TOTAL MBT: BEFORE TAX CREDITS	$897,415,244			
	TOTAL COMMERCE TAX CREDITS	($78,703,802)			
	TOTAL MBT: AFTER COMMERCE TAX CREDITS	$818,711,443			
	Tax Credit Programs:				
	Film Transferrable Tax Credits [TC-1]	($79,447)			
	Economic Development Transferrable Tax Credits [TC-2]	$0			
	Catalyst Account Transferrable Tax Credits [TC-4]	$0			
	Education Choice Scholarship Tax Credits [TC-5]	($7,348,759)			
	College Savings Plan Tax Credits [TC-6]	($1,320)			
	Affordable Housing Transferrable Tax Credits [TC-7]	($301,211)			
	Baseball Stadium Transferrable Tax Credits [TC-8]	$0			
	Total - Tax Credit Programs	($7,429,526)			
	TOTAL MBT: AFTER TAX CREDIT PROGRAMS	$811,281,917			
	INSURANCE TAXES				
3061	Insurance Premium Tax: Before Tax Credits [5-24]	$768,387,437			
	Tax Credit Programs:				
	Film Transferrable Tax Credits [TC-1]	($3,376,044)			
	Economic Development Transferrable Tax Credits [TC-2]	$0			
	Catalyst Account Transferrable Tax Credits [TC-4]	$0			
	Nevada New Markets Job Act Tax Credits [TC-3]	($20,318,948)			
	Affordable Housing Transferrable Tax Credits [TC-7]	($11,780,842)			
	Baseball Stadium Transferrable Tax Credits [TC-8]	$0			
	Total - Tax Credit Programs	($35,475,833)			
	Insurance Premium Tax: After Tax Credit Programs	$732,911,603			
3062	Insurance Retaliatory Tax	$187,245	$0	$0	$0
3067	Captive Insurer Premium Tax	$1,081,337	$0	$0	$0
	TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	$769,656,018	$0	$0	$0
	TAX CREDIT PROGRAMS	($35,475,833)	$0	$0	$0
	TOTAL INSURANCE TAXES: AFTER TAX CREDITS	$734,180,185	$0	$0	$0
	REAL PROPERTY TRANSFER TAX (RPTT)				
3055	Real Property Transfer Tax [6-24]	$121,027,133			
	GOVERMENTAL SERVICES TAX (GST)				
3051	Governmental Services Tax [7-24]	$0	$0	$0	$0
	OTHER TAXES				
3113	Business License Fee	$127,317,136	($6,000)	($5,000)	($6,000)
3050	Liquor Tax	$46,148,749	($134,000)	($566,000)	($171,000)
3053	Other Tobacco Tax [8-24][5-26]	$40,108,360	$570,000	$555,000	$574,000
4774	HECC Transfer	$5,000,000	$0	$0	$0
3068	Branch Bank Excise Tax	$1,990,297	$4,000	$17,000	$23,000
	TOTAL TAXES: BEFORE TAX CREDITS	$5,925,605,176	($338,200)	($1,216,700)	($726,200)
	TOTAL COMMERCE TAX CREDITS	($78,703,802)	$0	$0	$0
	TOTAL TAXES: AFTER COMMERCE TAX CREDITS	$5,846,901,374	($338,200)	($1,216,700)	($726,200)
	Tax Credit Programs:				
	Film Transferrable Tax Credits [TC-1]	($6,958,969)	$0	$0	$0
	Economic Development Transferrable Tax Credits [TC-2]	($4,000,000)	$0	$0	$0
	Catalyst Account Transferrable Tax Credits [TC-4]	$0	$0	$0	$0
	Nevada New Markets Job Act Tax Credits [TC-3]	($20,318,948)	$0	$0	$0
	Education Choice Scholarship Tax Credits [TC-5]	($7,348,759)	$0	$0	$0
	College Savings Plan Tax Credits [TC-6]	($1,320)	$0	$0	$0
	Affordable Housing Transferrable Tax Credits [TC-7]	($12,082,053)	$0	$0	$0
	Baseball Stadium Transferrable Tax Credits [TC-8]	$0	$0	$0	$0
	Total - Tax Credit Programs	($50,710,048)	$0	$0	$0
	TOTAL TAXES: AFTER TAX CREDITS	$5,796,191,326	($338,200)	($1,216,700)	($726,200)

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	LICENSES				
3101	Insurance Licenses	$30,041,764	$251,000	$412,000	$470,000
3120	Marriage License	$297,968	$0	$0	$0
	SECRETARY OF STATE				
3105	UCC	$3,849,325	$25,000	$25,000	$25,000
3129	Notary Fees	$891,135	$500	$500	$500
3130	Commercial Recordings [9-24]	$94,264,842	($68,000)	($68,000)	($69,000)
3131	Video Service Franchise	$100	$0	$0	$0
3121	Domestic Partnership Registry Fee	$42,832	$0	$0	$0
3152	Securities [7-22]	$39,652,142	$22,000	$22,000	$23,000
	TOTAL SECRETARY OF STATE	$138,700,376	($20,500)	($20,500)	($20,500)
3172	Private School Licenses	$237,979	$0	$0	$0
3173	Private Employment Agency	$18,400	$0	$0	$0
	REAL ESTATE				
3161	Real Estate License	$2,529,843	$0	$0	$0
3162	Real Estate Fees	$750	$0	$0	$0
	TOTAL REAL ESTATE	$2,530,593	$0	$0	$0
3102	Athletic Commission Fees	$5,997,486	$0	$0	$0
	TOTAL LICENSES	$177,824,565	$230,500	$391,500	$449,500
	FEES AND FINES				
3203	Divorce Fees	$129,588	$0	$0	$0
3204	Civil Action Fees	$1,459,425	$0	$0	$0
3242	Insurance Fines	$301,095	$86,500	$119,400	$148,200
3242LC	Investigative Costs Recovery - Labor Commission	$10,000	$0	$0	$0
3103MD	Medical Plan Discount Reg. Fees	$0	$0	$0	$0
	REAL ESTATE FEES				
3107IOS	IOS Application Fees	$5,380	$0	$0	$0
3165	Land Co Filing Fees	$35,840	($5,900)	($5,900)	($5,900)
3169	Real Estate Reg Fees	$1,825	$0	$0	$0
4741	Real Estate Exam Fees	$649,013	$0	$0	$0
3178	Real Estate Accred Fees	$111,375	$0	$0	$0
3254	Real Estate Penalties	$81,510	$0	$0	$0
3190	A.B. 165, Real Estate Inspectors	$58,160	$0	$0	$0
	TOTAL REAL ESTATE FEES	$943,103	($5,900)	($5,900)	($5,900)
3066	Short Term Car Lease [8-22]	$76,615,904	($109,000)	($119,000)	($97,000)
3103AC	Athletic Commission Licenses/Fines	$165,062	$0	$0	$0
3150	Navigable Water Permit Fees	$65,000	$0	$0	$0
3181NR	Restricted Land Use Fees - State Lands Division [3-25]	$13,932	$0	$0	$0
3205	State Engineer Sales	$3,368,123	$0	$0	$0
3206	Supreme Court Fees	$181,490	$0	$0	$0
3115	Notice of Default Fee	$486,996	$0	$0	$0
3601	Professional Employer Organization Fee [9-22]	$123,000	$9,000	$6,500	$4,000
3601NR	Southern Nevada Water Authority License Fee	$0	$0	$0	$0
3602	Boulder City Leasing Fees	$0	$0	$0	$0
3271	Misc Fines/Forfeitures [10-24]	$4,824,968	$0	$0	$0
	TOTAL FEES AND FINES	$88,687,686	($19,400)	$1,000	$49,300

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	USE OF MONEY AND PROP				
	OTHER REPAYMENTS				
4403	Forestry Nurseries Fund Repayment (05-M27)	$20,670	$0	$0	$0
4408	Comp/Fac Repayment	$5,239	$0	$0	$0
4408	GTO Repayment - State Microwave Communications System	$266,914	$0	$0	$0
4408	GTO Repayment - Content Management and Portal Platform [2-24]	$221,313	$0	$0	$0
4408	GTO Repayment - IT Service Management Provider Replacement [1-26]	$103,963	$0	$0	$0
4408	GTO Repayment - Computer Hardware and Software Replacement [2-26]	$4,072	$0	$0	$0
4408	GTO Repayment - Firewall Replacement and Security Upgrades [3-26]	$367,419	$0	$0	$0
4408	GTO Repayment - IT Investments Tracking System [4-26]	$68,021	$0	$0	$0
4408	GTO Repayment - Uninterrupted Power Supply Equipment [1-28]	$0	$0	$0	$0
4408	GTO Repayment - Office of Cyber Defense Coordination [2-28]	$0	$0	($54,563)	($54,563)
4408	GTO Repayment - Client Services Division Shortfall [4-28]	$0	$0	($42,699)	($42,699)
4408	GTO Repayment - Computing Services Divsion Shortfall [5-28]	$0	$0	$0	$0
4408	GTO Repayment - Office of Information Security Shortfall [6-28]	$0	$0	$0	$0
4102	City of North Las Vegas Repayment - Windsor Park Relocation [11-24]	$3,000,000	$0	($3,000,000)	($3,000,000)
4409	Motor Pool Repay - LV	$125,000	$0	$0	$0
	TOTAL OTHER REPAYMENTS	$4,182,611	$0	($3,097,262)	($3,097,262)
	INTEREST INCOME				
3290	Treasurer	$164,646,086			
3291	Other	$643,758	$0	$0	$0
	TOTAL INTEREST INCOME	$165,289,844	$0	$0	$0
	TOTAL USE OF MONEY & PROP	$169,472,455	$0	($3,097,262)	($3,097,262)
	OTHER REVENUE				
3059	Hoover Dam Revenue	$300,000	$0	$0	$0
	MISC SALES AND REFUNDS				
3047	Expired Slot Machine Wagering Vouchers	$17,068,997	$0	$0	$0
3107	Misc Fees [9-22]	$1,043,066	$0	$0	$0
3114	Court Administrative Assessment Fee [12-24]	$19,129,851	$65,000	$40,000	$31,000
3168	Declare of Candidacy Filing Fee [3-28]	$81,865	$0	$0	$0
3202	Fees & Writs of Garnishments	$0	$0	$0	$0
3220	Nevada Report Sales	$6,810	$0	$0	$0
3222	Excess Property Sales	$0	$10,644,000	$0	$0
3240	Sale of Trust Property	$260	$0	$0	$0
3243	Insurance - Misc	$342,460	$0	$0	$0
3274	Misc Refunds	$256,658	$0	$0	$0
4459	Close Petty Cash	$0	$0	$0	$0
3276	Cost Recovery Plan [10-22][13-24][6-26]	$7,236,672	$0	$0	$0
	TOTAL MISC SALES & REF	$45,166,640	$10,709,000	$40,000	$31,000
3255	Unclaimed Property [11-22][14-24]	$183,602,299	$0	$0	$0
	TOTAL OTHER REVENUE	$229,068,939	$10,709,000	$40,000	$31,000
TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS		$6,590,658,820	$10,581,900	($3,881,462)	($3,293,662)
	TOTAL COMMERCE TAX CREDITS	($78,703,802)	$0	$0	$0
TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS		$6,511,955,018	$10,581,900	($3,881,462)	($3,293,662)
TAX CREDIT PROGRAMS:					
	FILM TRANSFERRABLE TAX CREDITS [TC-1]	($6,958,969)	$0	$0	$0
	ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]	($4,000,000)	$0	$0	$0
	CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4]	$0	$0	$0	$0
	NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]	($20,318,948)	$0	$0	$0
	EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]	($7,348,759)	$0	$0	$0
	COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]	($1,320)	$0	$0	$0
	AFFORDABLE HOUSING TRANSFERRABLE TAX CREDITS [TC-7]	($12,082,053)	$0	$0	$0
	BASEBALL STADIUM TRANSFERRABLE TAX CREDITS [TC-8]		$0	$0	$0
TOTAL- TAX CREDIT PROGRAMS		($50,710,048)	$0	$0	$0
TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS		$6,461,244,971	$10,581,900	($3,881,462)	($3,293,662)