

Governor Sisolak Proposed Legislation
SALES TAX HOLIDAY WEEKEND FOR MEMBERS OF THE NEVADA
NATIONAL GUARD & THEIR FAMILIES

(Senate Bill 440)

SUMMARY

The Governor has proposed legislation for consideration in the 2021 Legislative Session that would amend existing law to create an additional temporary tax exemption. Current law provides for a temporary exemption from the sales and use tax for certain members of the National Guard who are called to active duty in the U.S. Armed Forces, and their family members, for the period during which the member is deployed. The Governor's proposed bill would amend NRS 372.7281 to create a sales tax holiday, on Nevada Day (observed) and weekend immediately following the holiday for uniformed members of the Nevada National Guard who are on active status and are residents of Nevada, along with members of their household.

SPECIFICS

- An annual temporary sales tax holiday for the approximately 4,400 active members of the National Guard, and their household members, for a period over the Nevada Day holiday.
- Change existing language in NRS 372.7281(1) to align with definitions in federal law. More specifically, strike "active service" and replace with "active duty".
- There is an anticipated, but unknown small reduction in annual revenue to the state.

PURPOSE

It's been more than a year since the pandemic ushered in the largest and lengthiest state activation in Nevada National Guard history. As the virus spread rapidly in March 2020, the Nevada Guard entered an elevated role in support of the State. Guardsmen volunteered for a variety of missions: movement of personal protective equipment, food distribution and testing. The Nevada Guard did this while conducting five federal overseas deployments in addition to responding to civil unrest earlier this year at the U.S. Capitol. The Nevada Guard has never been busier or more visible.

Of the approximately 4,400 total uniformed personnel in the Nevada National Guard, more than 1,400 of its citizen soldiers and airmen have been activated for COVID-19-related missions. A remarkable highlight story of those activated is Army Specialist Jermaine Longmire, who took an initiative to learn Paiute and Shoshone greetings to speak with tribal members arriving at COVID testing sites. Longmire and other members of the Guard's mobile testing team conducted 40 COVID-19 swab collection sites in remote locations around the state to track the spread of the virus in rural Nevada and on Tribal land. This is in addition to hundreds of others who have built and managed the largescale testing sites in Clark and Washoe counties. Most recently, the National Guard has increased their response operations in support of vaccinations distribution and administration.

- **1,400** total Soldiers and Airmen activated to assist the state's COVID-19 response
- **10 million** articles of personal protective equipment distributed to front-line first responders
- **860,000** COVID-19 tests conducted
- **1.6 million** vaccines supported at multiple sites throughout the state
- **628,000** vaccines directly administered in the arms of Nevada residents

Numbers reflect data provided in April 2021

There is no denying the indispensable role our National Guard has played during our time of critical need, and there is no end to support they will continue to provide the people of Nevada throughout the state's recovery and beyond. The Nevada Guard is always ready, always there as neighbors helping neighbors. This is our opportunity to ensure we are there for them.