



Department of Business License

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NOTIFICATION ON REPORTING ONLINE SALES

Dear licensees:

This notice is being sent due to concerns that some businesses may be failing to include online sales as part of their reported gross revenue. Clark County Code 6.04.005 defines gross revenue as: “**all** revenue received by the business from sales, service and other business transactions minus deductions only for returns, refunds, any tax on fuel or retail sales that is collected by the business, and discounts.” This generally includes, but is not limited to, all amounts that constitute revenue on the financial statements.

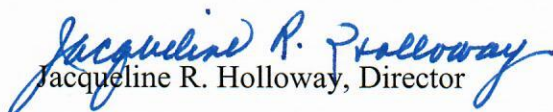
The Clark County Business License Department is publishing this notice to remind all licensees to report online sales as part of their taxable gross revenue.

Reportable online sales include:

- 1) All sales shipped or delivered electronically to customers located in Unincorporated Clark County from all of the licensee’s business locations (whether within or outside of the Unincorporated Clark County),
- 2) All sales of items picked up by customers at the licensee’s business location(s) within the Unincorporated Clark County,
- 3) All sales of products, goods, and/or services (including sales of electronic content) made from the licensee’s business location(s) within the Unincorporated Clark County.

If you have any questions, please contact us at (702) 455-6121 or blauditinfo@clarkcountynv.gov.

Sincerely,


Jacqueline R. Holloway, Director