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State of Nevada  
DEPARTMENT OF TAXATION  
**ANNUAL REPORT**  
Fiscal 2001 - 2002

ASSEMBLY COMMITTEE ON TAXATION

DATE: 2/13/03 ROOM: 1214 EXHIBIT D

SUBMITTED BY: CHARLES CHINNOCK



**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

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KENNY C. GUINN  
Governor

CHARLES E. CHINNOCK  
Executive Director

January 15, 2002

The Honorable Kenny C. Guinn  
Governor of Nevada  
Executive Chambers  
Carson City, NV 89710

Dear Governor Guinn:

Pursuant to the provisions of NRS 360.100, the Department of Taxation submits herewith the Annual Report for the fiscal year ending June 30, 2002. During 2001-02, gross revenues and distributions changed in the following amounts.

Revenues	2000 - 2001	2001 - 2002	Increase/ (Decrease)	Percent Change
Sales and Use Taxes	\$ 633,574,193	\$ 642,726,771	\$ 9,152,578	1.44%
Local School Support Tax	705,352,676	713,622,440	8,269,764	1.17%
City/County Relief Tax	705,405,583	713,640,574	8,234,991	1.17%
Local Option Taxes	215,032,084	218,298,280	3,266,196	1.52%
Intoxicating Beverage Taxes	18,877,492	19,120,591	243,099	1.29%
Cigarette Tax and Fees	61,632,146	59,029,783	(2,602,363)	-4.22%
Other Tobacco Products	5,602,823	5,557,893	(44,930)	-0.80%
Special Drug Manufacturing Tax	2,692	-	(2,692)	0.00%
Estate Tax	42,126,902	31,794,795	(10,332,107)	-24.53%
Lodging Tax	13,050,670	11,268,582	(1,782,088)	-13.66%
Controlled Substance Tax	1,650	1,200	(450)	-27.27%
Net Proceeds of Minerals Tax	29,675,250	21,492,962	(8,182,288)	-27.57%
Centrally Assessed Property Tax	64,488,361	65,545,858	1,057,497	1.64%
Business Tax and Fees	77,793,795	79,075,496	1,281,701	1.65%
Insurance Premium Tax	146,917,892	156,347,356	9,429,464	6.42%
Tire Tax	1,397,269	1,390,414	(6,855)	-0.49%
Government Services Fee	8,288,217	19,662,998	11,374,781	137.24%
Total	\$ 2,729,219,695	\$ 2,758,575,993	\$ 29,356,298	1.08%

Distributions	2000 - 2001	2001 - 2002	Increase/ (Decrease)	Percent Change
State General Fund	\$ 958,482,722	\$ 982,969,773	\$ 24,487,051	2.55%
State Distributive School Fund	64,081,112	63,841,496	(239,616)	-0.37%
Local Governments	1,644,154,149	1,661,624,753	17,470,604	1.06%
Other Distributions	16,174,453	14,356,536	(1,817,917)	-11.24%
Estate Tax Reserve, Endowment and Trust Funds	41,999,897	31,667,824	(10,332,073)	-24.60%
State Debt Service Fund	4,327,362	4,115,611	(211,751)	-4.89%
Total	<u>\$ 2,729,219,695</u>	<u>\$ 2,758,575,993</u>	<u>\$ 29,356,298</u>	<u>1.08%</u>

Sincerely,



Charles E Chinnock  
Executive Director

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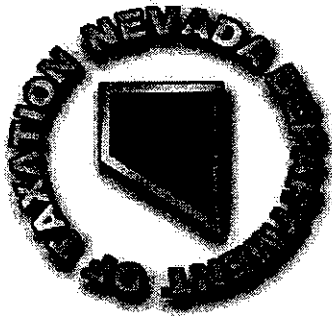
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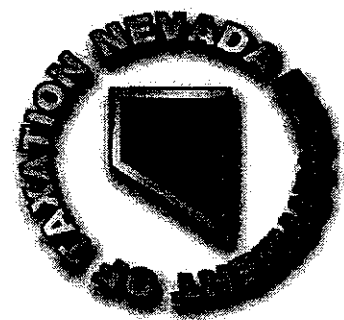
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## Department of Taxation Mission Statement



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### ***Mission***

Provide fair, efficient and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations and policies. Serve the taxpayers, State and local government entities, and empower and recognize Department employees.

### ***Philosophy***

Dedicated to the highest standards of professionalism and ethical conduct; committed to consistent, impartial and courteous service and treatment. Providing resources, training and support to the men and women of the Department, and fostering initiative, creativity and effective performance.

### ***Goals***

1. Improve compliance through education, information and enforcement
2. Stable administration of tax statutes; fair and equitable treatment of taxpayers
3. Cooperate with other agencies and entities to better serve taxpayers
4. Provide improved and efficient service
5. Enhance workforce capability through training and communications

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**Please visit our Web Site at [tax.state.nv.us](http://tax.state.nv.us)  
or one of our offices at the following locations**

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