

## Sales/Use/Indirect:

### Nevada: Credit Card Processing Fee Included on Invoice of Taxable Sale is Subject to Sales Tax

*Nevada Tax Notes: Issue No. 197, Nev. Dept. of Tax. (10/23).* In its recent newsletter, the Nevada Department of Taxation (Department) explains that a credit card or charge card processing fee included on a sales receipt or invoice of a Nevada taxable sale generally is subject to Nevada sales tax. Moreover, the Department explains that a credit card or charge card processing fee that is charged to the retailer by the merchant card processor or banking/financial institution is the retailer's expense or an overhead cost. Accordingly, if a retailer includes a pass-through processing fee on the sales receipt or invoice, then "that charge must be included in the taxable sales reported to the Department." However, if a sale is not otherwise subject to Nevada sales tax, then "the card processing fee is not subject to sales tax." Please contact us with any questions.

**URL:**  
[https://tax.nv.gov/uploadedFiles/taxnvgov/Content/TaxLibrary/Nevada%20Tax%20Notes%20197%20October%202023\(1\).pdf](https://tax.nv.gov/uploadedFiles/taxnvgov/Content/TaxLibrary/Nevada%20Tax%20Notes%20197%20October%202023(1).pdf)

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