

Nev. can't find escort services to assess tax

By Sean Whaley, Las Vegas Review-Journal

CARSON CITY – Escort services now fall under the state's newly revised live entertainment tax, but identifying the businesses to begin collecting the revenue has been a challenge for state officials.

The difficulty in identifying the businesses, primarily in Clark County, is also putting a dent in the current two-year state budget to the tune of almost \$20 million.

The Legislature in 2015 modified the tax, which is levied when various forms of live entertainment are provided to customers, and expanded it to cover escort services. The changes took effect Oct. 1, 2015.

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