

Sales Tax Comparison

Purchase Outside TDD/TIF District		
cost of item		\$ 100.00
Sales tax rate (as of 12/15/15)		
State sales tax	6.50%	\$ 6.50
City sales tax	1.55%	\$ 1.55
County sales tax	1.00%	\$ 1.00
total cost	9.05%	\$ 109.05

sales taxes remitted to state \$ 9.05

What Happens to Sales Tax Proceeds From Sales Outside District?

State receives	6.50%	\$ 6.50
City receives city sales tax	1.55%	\$ 1.55
City receives city share of countywide sales tax	0.57%	\$ 0.57
County receives county share of countywide sales tax	0.36%	\$ 0.36
Other Douglas County cities receive their share of countywide sales tax	0.07%	\$ 0.07
Total	9.05%	\$ 9.05

Purchase item Inside TDD/TIF District		
cost of item		\$ 100.00
Sales tax rate (as of 12/15/15)		
State sales tax	6.50%	\$ 6.50
City sales tax	1.55%	\$ 1.55
County sales tax	1.00%	\$ 1.00
TDD sales tax	1.00%	\$ 1.00
total cost	10.05%	\$ 110.05

sales taxes remitted to state \$ 10.05

What Happens to Sales Tax Proceeds From Sales Inside District?

State receives	6.50%	\$ 6.50
City receives local sales tax not in effect when district created	0.55%	\$ 0.55
County receives	0.000%	\$ -
Other Douglas County cities receive their share of countywide sales tax	0.070%	\$ 0.07
Developer receives		
1% TDD	1.00%	\$ 1.00
TIF increment - City sales tax in effect when dst created	1.00%	\$ 1.00
TIF increment - City share of countywide sales tax	0.57%	\$ 0.57
TIF increment - County share of countywide sales tax	0.36%	\$ 0.36
subtotal received by developer	2.93%	\$ 2.93
Total	10.05%	\$ 10.05