



Department of Taxation United States Credit Card System



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On November 30, 1998, the United States Government implemented a new credit card program that replaced its purchase cards (I.M.P.A.C.), travel cards (American Express), and fleet cards (Wright Express) with one consolidated program. The new program is called "**GSA SmartPay**". Instead of a single provider of card based services, the Federal Government has awarded multiple contracts. Cards will now be issued by Citibank, First National Bank of Chicago, NationsBank, Mellon Bank and U.S. Bank.

All cards issued will have unique prefixes and account numbers, government-designated artwork, and wording that denotes the card is for use by the United States of America.

Tangible personal property purchased with credit cards issued under the "GSA SmartPay" program that are **centrally billed** (paid directly by the federal government) are **exempt** from Nevada sales/use tax.

Tangible personal property purchased with credit cards issued under the "GSA SmartPay" program that are **individually billed** (billed to and paid by the federal employee, then reimbursed by the Federal government) are **subject to** Nevada sales/use tax.

Fleet Cards: All Federal Government fleet cards are centrally billed; thus tax exempt.

Purchase Cards: All Federal Government purchase cards are centrally billed; thus tax exempt.

Travel Cards: Cards with a prefix (1st four digits) of 4486, 4716, 5568 and the 6th digit of the account number of 0,6,7,8,9 are centrally billed; thus tax exempt. Cards with a prefix of 4486, 4716, 5568 and the 6th digit of the account number of 1,2,3,4 is individually billed; thus subject to sales tax.

Integrated Cards: Federal Government integrated cards include fleet, travel and/or purchase functionality and offers the Federal Government a single card for all of its purchases. All Fleet and purchase type transactions on an integrated card are centrally billed; thus tax exempt. Travel functionality may be centrally billed or individually

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billed. For travel functionality only, the 6th digit of the account number will denote whether the travel card is centrally or individually billed as follows: Prefix 4486,4716 5568 and 6th digit of the account number of 0,6,7,8,9 are centrally billed; thus tax exempt. Prefix 4486, 4716, 5568 and 6th digit of account number of 1,2,3,4 are individually billed; thus subject to sales/use tax.

For more information on this program and designs of the various cards, you may visit the U. S. General Services Administration web site at <http://pub.fss.gsa.gov/services/gsa-smartpay>.



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