

TABLE 1 - FY 2016: COMMERCE TAX - SUMMARY STATISTICS BY BUSINESS CATEGORY FOR THE FY 2016 TAX YEAR BASED ON CURRENT INFORMATION TO DATE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Business Category	NAICS Business Category Number	Tax Rate	Number of Taxpayers	Share of Total	Total Gross Revenue	Share of Total	Total Gross Revenue per Taxpayer	Nevada Taxable Revenue	Share of Total	Nevada Taxable Revenue as % of Total Gross Revenue	Nevada Taxable Revenue per Taxpayer	Commerce Tax Due	Share of Total	Average Tax Due per Taxpayer	Effective Tax Rate as % of Total Gross Revenue	Effective Tax Rate as % of Nevada Taxable Revenue
Agriculture, Forestry, Fishing and Hunting	11	0.063%	30	0.44%	\$260,191,949	0.13%	\$8,673,065	\$140,177,739	0.10%	53.9%	\$4,672,591	\$88,312	0.05%	\$2,944	0.034%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	62	0.90%	\$7,379,600,043	3.60%	\$119,025,807	\$498,799,224	0.37%	6.8%	\$8,045,149	\$254,388	0.15%	\$4,103	0.003%	0.051%
Utilities and Telecommunications	22, 517	0.136%	113	1.65%	\$8,956,631,429	4.37%	\$79,262,225	\$8,308,089,401	6.15%	92.8%	\$73,522,915	\$11,298,629	6.46%	\$99,988	0.126%	0.136%
Construction	23	0.083%	862	12.57%	\$16,589,103,449	8.10%	\$19,244,900	\$9,858,102,493	7.30%	59.4%	\$11,436,314	\$8,211,208	4.70%	\$9,526	0.049%	0.083%
Manufacturing	31-33	0.091%	746	10.88%	\$19,069,506,084	9.31%	\$25,562,341	\$15,534,045,553	11.51%	81.5%	\$20,823,117	\$14,143,285	8.09%	\$18,959	0.074%	0.091%
Wholesale Trade	42	0.101%	836	12.20%	\$29,568,226,582	14.44%	\$35,368,692	\$25,107,035,199	18.60%	84.9%	\$30,032,339	\$25,392,005	14.53%	\$30,373	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,052	15.35%	\$40,514,903,890	19.78%	\$38,512,266	\$35,227,276,472	26.09%	86.9%	\$33,486,004	\$39,079,260	22.36%	\$37,148	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	108	1.58%	\$1,533,043,206	0.75%	\$14,194,844	\$1,013,394,626	0.75%	66.1%	\$9,383,284	\$1,327,494	0.76%	\$12,292	0.087%	0.131%
Warehousing and Storage	493	0.128%	31	0.45%	\$724,158,476	0.35%	\$23,359,951	\$574,340,840	0.43%	79.3%	\$18,527,124	\$732,166	0.42%	\$23,618	0.101%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	108	1.58%	\$1,751,949,935	0.86%	\$16,221,759	\$1,273,952,278	0.94%	72.7%	\$11,795,854	\$3,215,945	1.84%	\$29,777	0.184%	0.252%
Finance and Insurance	52	0.111%	538	7.85%	\$17,664,903,566	8.62%	\$32,834,393	\$3,439,136,636	2.55%	19.5%	\$6,392,447	\$3,844,144	2.20%	\$7,145	0.022%	0.112%
Real Estate and Rental and Leasing	53	0.250%	390	5.69%	\$6,123,176,313	2.99%	\$15,700,452	\$4,199,490,384	3.11%	68.6%	\$10,767,924	\$10,455,936	5.98%	\$26,810	0.171%	0.249%
Professional, Scientific, and Technical Services	54	0.181%	416	6.07%	\$8,213,554,289	4.01%	\$19,744,121	\$3,628,688,429	2.69%	44.2%	\$8,722,809	\$6,514,293	3.73%	\$15,659	0.079%	0.180%
Management of Companies and Enterprises	55	0.137%	30	0.44%	\$381,950,913	0.19%	\$12,731,697	\$184,860,866	0.14%	48.4%	\$6,162,029	\$253,259	0.14%	\$8,442	0.066%	0.137%
Administrative and Support Services	561	0.154%	219	3.19%	\$4,186,514,619	2.04%	\$19,116,505	\$2,442,434,619	1.81%	58.3%	\$11,152,669	\$3,703,946	2.12%	\$16,913	0.088%	0.152%
Waste Management and Remediation Services	562	0.261%	22	0.32%	\$593,317,210	0.29%	\$26,968,964	\$461,491,987	0.34%	77.8%	\$20,976,909	\$1,204,494	0.69%	\$54,750	0.203%	0.261%
Educational Services	61	0.281%	34	0.50%	\$465,148,202	0.23%	\$13,680,829	\$155,061,078	0.11%	33.3%	\$4,560,620	\$435,475	0.25%	\$12,808	0.094%	0.281%
Health Care and Social Assistance	62	0.190%	410	5.98%	\$9,716,008,762	4.74%	\$23,697,582	\$5,313,618,666	3.94%	54.7%	\$12,960,046	\$10,070,649	5.76%	\$24,563	0.104%	0.190%
Arts, Entertainment and Recreation	71	0.240%	163	2.38%	\$2,997,630,535	1.46%	\$18,390,371	\$1,724,993,208	1.28%	57.5%	\$10,582,780	\$4,038,163	2.31%	\$24,774	0.135%	0.234%
Accommodation	721	0.200%	156	2.28%	\$19,411,888,286	9.48%	\$124,435,181	\$10,346,379,253	7.66%	53.3%	\$66,322,944	\$20,717,163	11.85%	\$132,802	0.107%	0.200%
Food Services and Drinking Places	722	0.194%	337	4.92%	\$6,100,524,378	2.98%	\$18,102,446	\$3,914,798,371	2.90%	64.2%	\$11,616,612	\$7,599,207	4.35%	\$22,550	0.125%	0.194%
Other Services	81	0.142%	150	2.19%	\$1,935,515,276	0.94%	\$12,903,435	\$1,178,539,185	0.87%	60.9%	\$7,856,928	\$1,574,208	0.90%	\$10,495	0.081%	0.134%
Unclassified Business		0.128%	42	0.61%	\$685,901,257	0.33%	\$16,330,982	\$486,621,633	0.36%	70.9%	\$11,586,229	\$620,920	0.36%	\$14,784	0.091%	0.128%
TOTAL			6,855	100.00%	\$204,823,348,648	100.00%	\$29,879,408.99	\$135,011,328,140	100.00%	65.9%	\$19,695,307	\$174,774,550	100.00%	\$25,496	0.085%	0.129%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2016). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation - NAICS 481 (Tax Rate of 0.058%), Truck Transportation - NAICS 484 (Tax Rate of 0.202%), Rail Transportation - NAICS 482 (Tax Rate of 0.331%), and Other Transportation - NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 1 - FY 2017: COMMERCE TAX - SUMMARY STATISTICS BY BUSINESS CATEGORY FOR THE FY 2017 TAX YEAR BASED ON CURRENT INFORMATION TO DATE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Business Category	NAICS Business Category Number	Tax Rate	Number of Taxpayers	Share of Total	Total Gross Revenue	Share of Total	Total Gross Revenue per Taxpayer	Nevada Taxable Revenue	Share of Total	Nevada Taxable Revenue as % of Total Gross Revenue	Nevada Taxable Revenue per Taxpayer	Commerce Tax Due	Share of Total	Average Tax Due per Taxpayer	Effective Tax Rate as % of Total Gross Revenue	Effective Tax Rate as % of Nevada Taxable Revenue
Agriculture, Forestry, Fishing and Hunting	11	0.063%	31	0.44%	\$283,130,181	0.13%	\$9,133,232	\$158,950,405	0.11%	56.1%	\$5,127,432	\$100,139	0.05%	\$3,230	0.035%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	53	0.75%	\$8,030,068,172	3.70%	\$151,510,720	\$492,281,379	0.35%	6.1%	\$9,288,328	\$251,064	0.14%	\$4,737	0.003%	0.051%
Utilities and Telecommunications	22, 517	0.136%	116	1.63%	\$8,424,561,987	3.88%	\$72,625,534	\$7,596,454,545	5.32%	90.2%	\$65,486,677	\$10,328,864	5.63%	\$89,042	0.123%	0.136%
Construction	23	0.083%	884	12.43%	\$18,435,507,951	8.50%	\$20,854,647	\$10,906,417,178	7.64%	59.2%	\$12,337,576	\$9,056,140	4.94%	\$10,245	0.049%	0.083%
Manufacturing	31-33	0.091%	787	11.07%	\$21,005,069,999	9.69%	\$26,690,051	\$17,105,765,546	11.99%	81.4%	\$21,735,407	\$15,571,063	8.49%	\$19,785	0.074%	0.091%
Wholesale Trade	42	0.101%	845	11.88%	\$32,548,752,089	15.01%	\$38,519,233	\$27,618,287,745	19.36%	84.9%	\$32,684,364	\$27,890,297	15.21%	\$33,006	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,084	15.24%	\$42,300,618,177	19.51%	\$39,022,710	\$36,453,735,003	25.55%	86.2%	\$33,628,907	\$40,436,795	22.05%	\$37,303	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	115	1.62%	\$1,619,427,044	0.75%	\$14,081,974	\$1,026,848,311	0.72%	63.4%	\$8,929,116	\$1,338,387	0.73%	\$11,638	0.083%	0.130%
Warehousing and Storage	493	0.128%	32	0.45%	\$869,068,444	0.40%	\$27,158,389	\$664,964,710	0.47%	76.5%	\$20,780,147	\$844,609	0.46%	\$26,394	0.097%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	117	1.65%	\$2,168,315,992	1.00%	\$18,532,615	\$1,581,387,677	1.11%	72.9%	\$13,516,134	\$3,994,903	2.18%	\$34,144	0.184%	0.253%
Finance and Insurance	52	0.111%	563	7.92%	\$19,518,611,939	9.00%	\$34,668,938	\$4,194,698,560	2.94%	21.5%	\$7,450,619	\$4,699,385	2.56%	\$8,347	0.024%	0.112%
Real Estate and Rental and Leasing	53	0.250%	426	5.99%	\$6,375,937,613	2.94%	\$14,966,990	\$4,189,210,378	2.94%	65.7%	\$9,833,827	\$10,458,229	5.70%	\$24,550	0.164%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	428	6.02%	\$6,148,247,486	2.84%	\$14,365,064	\$3,734,947,380	2.62%	60.7%	\$8,726,513	\$6,735,196	3.67%	\$15,736	0.110%	0.180%
Management of Companies and Enterprises	55	0.137%	28	0.39%	\$334,340,496	0.15%	\$11,940,732	\$155,538,061	0.11%	46.5%	\$5,554,931	\$213,087	0.12%	\$7,610	0.064%	0.137%
Administrative and Support Services	561	0.154%	217	3.05%	\$4,366,392,245	2.01%	\$20,121,623	\$2,564,629,045	1.80%	58.7%	\$11,818,567	\$3,935,933	2.15%	\$18,138	0.090%	0.153%
Waste Management and Remediation Services	562	0.261%	25	0.35%	\$650,497,994	0.30%	\$26,019,920	\$497,796,560	0.35%	76.5%	\$19,911,862	\$1,299,249	0.71%	\$51,970	0.200%	0.261%
Educational Services	61	0.281%	34	0.48%	\$446,194,015	0.21%	\$13,123,353	\$148,474,741	0.10%	33.3%	\$4,366,904	\$416,390	0.23%	\$12,247	0.093%	0.280%
Health Care and Social Assistance	62	0.190%	440	6.19%	\$10,826,159,769	4.99%	\$24,604,909	\$4,848,812,148	3.40%	44.8%	\$11,020,028	\$9,214,058	5.02%	\$20,941	0.085%	0.190%
Arts, Entertainment and Recreation	71	0.240%	168	2.36%	\$3,163,011,050	1.46%	\$18,827,447	\$1,830,290,761	1.28%	57.9%	\$10,894,588	\$4,311,625	2.35%	\$25,664	0.136%	0.236%
Accommodation	721	0.200%	155	2.18%	\$20,063,016,290	9.25%	\$129,438,815	\$10,839,435,187	7.60%	54.0%	\$69,931,840	\$21,707,698	11.84%	\$140,050	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	367	5.16%	\$6,424,961,293	2.96%	\$17,506,707	\$4,168,659,520	2.92%	64.9%	\$11,358,745	\$8,087,932	4.41%	\$22,038	0.126%	0.194%
Other Services	81	0.142%	144	2.02%	\$1,993,282,163	0.92%	\$13,842,237.24	\$1,278,274,975	0.90%	64.1%	\$8,876,910	\$1,683,014	0.92%	\$11,688	0.084%	0.132%
Unclassified Business		0.128%	53	0.75%	\$862,446,731	0.40%	\$16,272,579.82	\$620,923,000	0.44%	72.0%	\$11,715,528	\$794,407	0.43%	\$14,989	0.092%	0.128%
TOTAL			7,112	100.00%	\$216,857,619,120	100.00%	\$30,491,791.21	\$142,676,782,812	100.00%	65.8%	\$20,061,415	\$183,368,463	100.00%	\$25,783	0.085%	0.129%

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Agriculture, Forestry, Fishing and Hunting	11	0.063%	36	0.48%	\$355,675,214	0.15%	\$9,879,867	\$211,405,614	0.13%	59.4%	\$5,872,378	\$133,186	0.07%	\$3,700	0.037%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	64	0.85%	\$7,779,368,850	3.33%	\$121,552,638	\$568,396,733	0.36%	7.3%	\$8,881,199	\$289,882	0.14%	\$4,529	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	121	1.61%	\$8,758,358,595	3.75%	\$72,383,129	\$7,909,507,451	5.03%	90.3%	\$65,367,830	\$10,756,930	5.38%	\$88,900	0.123%	0.136%
Construction	23	0.083%	959	12.78%	\$21,698,964,790	9.30%	\$22,626,658	\$12,767,925,563	8.12%	58.8%	\$13,313,791	\$10,598,492	5.30%	\$11,052	0.049%	0.083%
Manufacturing	31-33	0.091%	812	10.82%	\$24,033,887,573	10.30%	\$29,598,384	\$19,951,855,756	12.69%	83.0%	\$24,571,251	\$18,171,712	9.09%	\$22,379	0.076%	0.091%
Wholesale Trade	42	0.101%	903	12.04%	\$37,365,181,816	16.01%	\$41,378,939	\$31,755,182,585	20.20%	85.0%	\$35,166,315	\$32,055,391	16.03%	\$35,499	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,119	14.92%	\$45,267,265,071	19.39%	\$40,453,320	\$39,218,114,044	24.95%	86.6%	\$35,047,466	\$43,509,799	21.76%	\$38,883	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	121	1.61%	\$1,691,346,051	0.72%	\$13,978,067	\$1,018,806,045	0.65%	60.2%	\$8,419,885	\$1,340,740	0.67%	\$11,080	0.079%	0.132%
Warehousing and Storage	493	0.128%	41	0.55%	\$983,808,220	0.42%	\$23,995,322	\$749,290,266	0.48%	76.2%	\$18,275,372	\$952,736	0.48%	\$23,237	0.097%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	120	1.60%	\$2,135,523,863	0.91%	\$17,796,032	\$1,491,425,420	0.95%	69.8%	\$12,428,545	\$3,767,339	1.88%	\$31,394	0.176%	0.253%
Finance and Insurance	52	0.111%	595	7.93%	\$18,169,872,656	7.78%	\$30,537,601	\$4,607,388,868	2.93%	25.4%	\$7,743,511	\$5,114,202	2.56%	\$8,595	0.028%	0.111%
Real Estate and Rental and Leasing	53	0.250%	472	6.29%	\$7,214,319,967	3.09%	\$15,284,576	\$4,823,031,192	3.07%	66.9%	\$10,218,286	\$12,052,219	6.03%	\$25,534	0.167%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	456	6.08%	\$6,335,826,629	2.71%	\$13,894,357	\$3,641,212,664	2.32%	57.5%	\$7,985,115	\$6,553,304	3.28%	\$14,371	0.103%	0.180%
Management of Companies and Enterprises	55	0.137%	37	0.49%	\$429,085,465	0.18%	\$11,596,904	\$201,393,410	0.13%	46.9%	\$5,443,065	\$275,909	0.14%	\$7,457	0.064%	0.137%
Administrative and Support Services	561	0.154%	219	2.92%	\$4,616,416,903	1.98%	\$21,079,529	\$2,490,030,202	1.58%	53.9%	\$11,370,001	\$3,834,191	1.92%	\$17,508	0.083%	0.154%
Waste Management and Remediation Services	562	0.261%	23	0.31%	\$688,580,181	0.30%	\$29,938,269	\$537,718,045	0.34%	78.1%	\$23,379,045	\$1,403,444	0.70%	\$61,019	0.204%	0.261%
Educational Services	61	0.281%	31	0.41%	\$278,198,263	0.12%	\$8,974,138	\$148,296,913	0.09%	53.3%	\$4,783,771	\$415,106	0.21%	\$13,391	0.149%	0.280%
Health Care and Social Assistance	62	0.190%	448	5.97%	\$11,480,544,649	4.92%	\$25,626,216	\$5,171,586,952	3.29%	45.0%	\$11,543,721	\$9,828,420	4.92%	\$21,938	0.086%	0.190%
Arts, Entertainment and Recreation	71	0.240%	169	2.25%	\$3,571,657,994	1.53%	\$21,134,071	\$2,200,450,259	1.40%	61.6%	\$13,020,416	\$5,186,001	2.59%	\$30,686	0.145%	0.236%
Accommodation	721	0.200%	153	2.04%	\$20,511,488,718	8.79%	\$134,062,018	\$11,131,879,226	7.08%	54.3%	\$72,757,381	\$22,272,589	11.14%	\$145,572	0.109%	0.200%
Food Services and Drinking Places	722	0.194%	381	5.08%	\$6,673,042,374	2.86%	\$17,514,547	\$4,352,278,922	2.77%	65.2%	\$11,423,304	\$8,443,421	4.22%	\$22,161	0.127%	0.194%
Other Services	81	0.142%	153	2.04%	\$2,235,552,546	0.96%	\$14,611,455	\$1,450,071,433	0.92%	64.9%	\$9,477,591	\$1,937,979	0.97%	\$12,667	0.087%	0.134%
Unclassified Business		0.128%	69	0.92%	\$1,141,913,498	0.49%	\$16,549,471	\$808,554,924	0.51%	70.8%	\$11,718,187	\$1,032,398	0.52%	\$14,962	0.090%	0.128%
TOTAL			7,502	100.00%	\$233,415,879,883	100.00%	\$31,113,820	\$157,205,802,486	100.00%	67.4%	\$20,955,186	\$199,925,391	100.00%	\$26,650	0.086%	0.127%

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2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation - NAICS 481 (Tax Rate of 0.058%), Truck Transportation - NAICS 484 (Tax Rate of 0.202%), Rail Transportation - NAICS 482 (Tax Rate of 0.331%), and Other Transportation - NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).

3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 1 - FY 2019: COMMERCE TAX - SUMMARY STATISTICS BY BUSINESS CATEGORY FOR THE FY 2019 TAX YEAR BASED ON CURRENT INFORMATION TO DATE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Business Category	NAICS Business Category Number	Tax Rate	Number of Taxpayers	Share of Total	Total Gross Revenue	Share of Total	Total Gross Revenue per Taxpayer	Nevada Taxable Revenue	Share of Total	Nevada Taxable Revenue as % of Total Gross Revenue	Nevada Taxable Revenue per Taxpayer	Commerce Tax Due	Share of Total	Average Tax Due per Taxpayer	Effective Tax Rate as % of Total Gross Revenue	Effective Tax Rate as % of Nevada Taxable Revenue
Agriculture, Forestry, Fishing and Hunting	11	0.063%	41	0.53%	\$397,504,246	0.15%	\$9,695,226	\$232,493,189	0.13%	58.5%	\$5,670,566	\$146,471	0.07%	\$3,572	0.037%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	63	0.82%	\$7,305,294,203	2.84%	\$115,957,051	\$637,756,992	0.37%	8.7%	\$10,123,127	\$325,256	0.15%	\$5,163	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	118	1.54%	\$8,994,196,017	3.50%	\$76,222,000	\$8,160,958,070	4.69%	90.7%	\$69,160,662	\$11,098,903	5.04%	\$94,058	0.123%	0.136%
Construction	23	0.083%	1,010	13.17%	\$27,155,474,498	10.56%	\$26,886,608	\$15,577,673,116	8.96%	57.4%	\$15,423,439	\$12,937,818	5.87%	\$12,810	0.048%	0.083%
Manufacturing	31-33	0.091%	821	10.71%	\$27,439,732,247	10.67%	\$33,422,329	\$23,231,217,357	13.36%	84.7%	\$28,296,245	\$21,140,408	9.60%	\$25,750	0.077%	0.091%
Wholesale Trade	42	0.101%	920	12.00%	\$42,662,827,375	16.59%	\$46,372,638	\$35,680,340,003	20.51%	83.6%	\$38,782,978	\$36,037,143	16.36%	\$39,171	0.084%	0.101%
Retail Trade	44, 45	0.111%	1,142	14.89%	\$47,636,802,379	18.52%	\$41,713,487	\$41,483,448,636	23.85%	87.1%	\$36,325,262	\$46,046,626	20.91%	\$40,321	0.097%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	122	1.59%	\$1,600,798,954	0.62%	\$13,121,303	\$997,381,601	0.57%	62.3%	\$8,175,259	\$1,342,653	0.61%	\$11,005	0.084%	0.135%
Warehousing and Storage	493	0.128%	36	0.47%	\$958,962,065	0.37%	\$26,637,835	\$812,890,152	0.47%	84.8%	\$22,580,282	\$1,040,499	0.47%	\$28,903	0.109%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	122	1.59%	\$2,516,988,033	0.98%	\$20,631,049	\$1,782,895,656	1.03%	70.8%	\$14,613,899	\$4,510,726	2.05%	\$36,973	0.179%	0.253%
Finance and Insurance	52	0.111%	578	7.54%	\$22,682,388,160	8.82%	\$39,242,886	\$5,588,660,991	3.21%	24.6%	\$9,668,964	\$6,203,414	2.82%	\$10,733	0.027%	0.111%
Real Estate and Rental and Leasing	53	0.250%	518	6.76%	\$8,517,237,289	3.31%	\$16,442,543	\$5,783,000,284	3.32%	67.9%	\$11,164,093	\$14,457,501	6.57%	\$27,910	0.170%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	456	5.95%	\$6,507,871,938	2.53%	\$14,271,649	\$4,020,698,030	2.31%	61.8%	\$8,817,320	\$7,239,749	3.29%	\$15,877	0.111%	0.180%
Management of Companies and Enterprises	55	0.137%	35	0.46%	\$403,682,583	0.16%	\$11,533,788	\$206,069,179	0.12%	51.0%	\$5,887,691	\$282,315	0.13%	\$8,066	0.070%	0.137%
Administrative and Support Services	561	0.154%	228	2.97%	\$4,635,811,983	1.80%	\$20,332,509	\$2,279,265,671	1.31%	49.2%	\$9,996,779	\$3,510,069	1.59%	\$15,395	0.076%	0.154%
Waste Management and Remediation Services	562	0.261%	23	0.30%	\$734,226,188	0.29%	\$31,922,878	\$564,120,397	0.32%	76.8%	\$24,526,974	\$1,472,354	0.67%	\$64,015	0.201%	0.261%
Educational Services	61	0.281%	25	0.33%	\$250,547,775	0.10%	\$10,021,911	\$130,023,631	0.07%	51.9%	\$5,200,945	\$365,366	0.17%	\$14,615	0.146%	0.281%
Health Care and Social Assistance	62	0.190%	452	5.89%	\$11,286,127,872	4.39%	\$24,969,309	\$5,574,619,378	3.20%	49.4%	\$12,333,229	\$10,591,777	4.81%	\$23,433	0.094%	0.190%
Arts, Entertainment and Recreation	71	0.240%	179	2.33%	\$3,931,579,276	1.53%	\$21,964,130	\$2,479,875,403	1.43%	63.1%	\$13,854,053	\$5,948,961	2.70%	\$33,234	0.151%	0.240%
Accommodation	721	0.200%	159	2.07%	\$20,906,917,352	8.13%	\$131,490,046	\$11,531,201,418	6.63%	55.2%	\$72,523,279	\$23,073,740	10.48%	\$145,118	0.110%	0.200%
Food Services and Drinking Places	722	0.194%	369	4.81%	\$6,836,740,862	2.66%	\$18,527,753	\$4,590,510,582	2.64%	67.1%	\$12,440,408	\$8,905,591	4.04%	\$24,134	0.130%	0.194%
Other Services	81	0.142%	168	2.19%	\$2,409,405,191	0.94%	\$14,341,698	\$1,581,491,663	0.91%	65.6%	\$9,413,641	\$2,245,718	1.02%	\$13,367	0.093%	0.142%
Unclassified Business		0.128%	83	1.08%	\$1,398,156,934	0.54%	\$16,845,264	\$1,012,613,260	0.58%	72.4%	\$12,200,160	\$1,296,145	0.59%	\$15,616	0.093%	0.128%
TOTAL			7,668	100.00%	\$257,169,273,419	100.00%	\$33,537,986	\$173,939,204,661	100.00%	67.6%	\$22,683,777	\$220,219,202	100.00%	\$28,719	0.086%	0.127%

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2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation - NAICS 481 (Tax Rate of 0.058%), Truck Transportation - NAICS 484 (Tax Rate of 0.202%), Rail Transportation - NAICS 482 (Tax Rate of 0.331%), and Other Transportation - NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).

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TABLE 1 - FY 2020: COMMERCE TAX - SUMMARY STATISTICS BY BUSINESS CATEGORY FOR THE FY 2020 TAX YEAR BASED ON CURRENT INFORMATION TO DATE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Business Category	NAICS Business Category Number	Tax Rate	Number of Taxpayers	Share of Total	Total Gross Revenue	Share of Total	Total Gross Revenue per Taxpayer	Nevada Taxable Revenue	Share of Total	Nevada Taxable Revenue as % of Total Gross Revenue	Nevada Taxable Revenue per Taxpayer	Commerce Tax Due	Share of Total	Average Tax Due per Taxpayer	Effective Tax Rate as % of Total Gross Revenue	Effective Tax Rate as % of Nevada Taxable Revenue
Agriculture, Forestry, Fishing and Hunting	11	0.063%	35	0.53%	\$383,009,380	0.16%	\$10,943,125	\$242,480,824	0.15%	63.3%	\$6,928,024	\$152,763	0.08%	\$4,365	0.040%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	51	0.77%	\$7,189,021,589	3.04%	\$140,961,208	\$515,502,033	0.33%	7.2%	\$10,107,883	\$262,906	0.13%	\$5,155	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	108	1.62%	\$8,698,168,696	3.68%	\$80,538,599	\$7,965,742,811	5.04%	91.6%	\$73,756,878	\$10,833,410	5.47%	\$100,309	0.125%	0.136%
Construction	23	0.083%	861	12.93%	\$26,499,662,078	11.22%	\$30,777,772	\$15,162,000,601	9.60%	57.2%	\$17,609,757	\$12,584,461	6.36%	\$14,616	0.047%	0.083%
Manufacturing	31-33	0.091%	725	10.89%	\$24,179,566,496	10.24%	\$33,351,126	\$20,619,847,487	13.05%	85.3%	\$28,441,169	\$18,764,061	9.48%	\$25,881	0.078%	0.091%
Wholesale Trade	42	0.101%	797	11.97%	\$41,403,003,984	17.54%	\$51,948,562	\$34,854,790,824	22.06%	84.2%	\$43,732,485	\$35,203,339	17.78%	\$44,170	0.085%	0.101%
Retail Trade	44, 45	0.111%	963	14.46%	\$41,731,635,007	17.67%	\$43,335,031	\$36,079,312,950	22.83%	86.5%	\$37,465,538	\$40,048,037	20.23%	\$41,587	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	104	1.56%	\$1,275,892,236	0.54%	\$12,268,195	\$807,610,468	0.51%	63.3%	\$7,765,485	\$1,120,228	0.57%	\$10,771	0.088%	0.139%
Warehousing and Storage	493	0.128%	37	0.56%	\$1,108,322,829	0.47%	\$29,954,671	\$957,182,375	0.61%	86.4%	\$25,869,794	\$1,225,193	0.62%	\$33,113	0.111%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	107	1.61%	\$2,153,534,353	0.91%	\$20,126,489	\$1,536,541,268	0.97%	71.3%	\$14,360,199	\$3,887,449	1.96%	\$36,331	0.181%	0.253%
Finance and Insurance	52	0.111%	541	8.13%	\$21,896,666,690	9.27%	\$40,474,430	\$5,275,723,886	3.34%	24.1%	\$9,751,800	\$5,856,054	2.96%	\$10,824	0.027%	0.111%
Real Estate and Rental and Leasing	53	0.250%	484	7.27%	\$8,061,121,415	3.41%	\$16,655,210	\$5,504,440,768	3.48%	68.3%	\$11,372,812	\$13,761,102	6.95%	\$28,432	0.171%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	412	6.19%	\$6,187,398,939	2.62%	\$15,017,959	\$3,967,914,934	2.51%	64.1%	\$9,630,861	\$7,181,926	3.63%	\$17,432	0.116%	0.181%
Management of Companies and Enterprises	55	0.137%	31	0.47%	\$427,806,173	0.18%	\$13,800,199	\$233,468,873	0.15%	54.6%	\$7,531,254	\$319,852	0.16%	\$10,318	0.075%	0.137%
Administrative and Support Services	561	0.154%	189	2.84%	\$3,519,573,074	1.49%	\$18,622,080	\$1,876,518,045	1.19%	53.3%	\$9,928,667	\$2,889,838	1.46%	\$15,290	0.082%	0.154%
Waste Management and Remediation Services	562	0.261%	21	0.32%	\$718,393,402	0.30%	\$34,209,210	\$563,869,476	0.36%	78.5%	\$26,850,927	\$1,471,699	0.74%	\$70,081	0.205%	0.261%
Educational Services	61	0.281%	21	0.32%	\$265,178,120	0.11%	\$12,627,530	\$160,450,770	0.10%	60.5%	\$7,640,513	\$450,867	0.23%	\$21,470	0.170%	0.281%
Health Care and Social Assistance	62	0.190%	393	5.90%	\$10,810,574,547	4.58%	\$27,507,823	\$5,601,050,816	3.54%	51.8%	\$14,252,038	\$10,641,997	5.38%	\$27,079	0.098%	0.190%
Arts, Entertainment and Recreation	71	0.240%	133	2.00%	\$2,904,456,634	1.23%	\$21,838,020	\$1,874,709,751	1.19%	64.5%	\$14,095,562	\$4,499,303	2.27%	\$33,829	0.155%	0.240%
Accommodation	721	0.200%	145	2.18%	\$15,787,141,802	6.69%	\$108,876,840	\$8,537,038,218	5.40%	54.1%	\$58,876,126	\$17,074,076	8.63%	\$117,752	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	286	4.30%	\$5,137,903,021	2.18%	\$17,964,696	\$3,399,385,774	2.15%	66.2%	\$11,885,964	\$6,594,808	3.33%	\$23,059	0.128%	0.194%
Other Services	81	0.142%	141	2.12%	\$2,058,419,640	0.87%	\$14,598,721	\$1,416,671,170	0.90%	68.8%	\$10,047,313	\$2,011,673	1.02%	\$14,267	0.098%	0.142%
Unclassified Business		0.128%	73	1.10%	\$3,717,290,159	1.57%	\$50,921,783	\$866,171,868	0.55%	23.3%	\$11,865,368	\$1,108,700	0.56%	\$15,188	0.030%	0.128%
TOTAL			6,658	100.00%	\$236,113,740,265	100.00%	\$35,463,163	\$158,018,425,991	100.00%	66.9%	\$23,733,618	\$197,943,743	100.00%	\$29,730	0.084%	0.125%

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3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 2: COMMERCE TAX - NUMBER OF TAXPAYERS BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Number of Taxpayers by Fiscal Year - Business Activity Period Basis					Share of Total Numer of Taxpayers for Each Fiscal Year					Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	30	31	36	41	35	0.44%	0.44%	0.48%	0.53%	0.53%	1	5	5	-6	3.3%	16.1%	13.9%	-14.6%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	62	53	64	63	51	0.90%	0.75%	0.85%	0.82%	0.77%	-9	11	-1	-12	-14.5%	20.8%	-1.6%	-19.0%
Utilities and Telecommunications	22, 517	0.136%	113	116	121	118	108	1.65%	1.63%	1.61%	1.54%	1.62%	3	5	-3	-10	2.7%	4.3%	-2.5%	-8.5%
Construction	23	0.083%	862	884	959	1,010	861	12.57%	12.43%	12.78%	13.17%	12.93%	22	75	51	-149	2.6%	8.5%	5.3%	-14.8%
Manufacturing	31-33	0.091%	746	787	812	821	725	10.88%	11.07%	10.82%	10.71%	10.89%	41	25	9	-96	5.5%	3.2%	1.1%	-11.7%
Wholesale Trade	42	0.101%	836	845	903	920	797	12.20%	11.88%	12.04%	12.00%	11.97%	9	58	17	-123	1.1%	6.9%	1.9%	-13.4%
Retail Trade	44, 45	0.111%	1,052	1,084	1,119	1,142	963	15.35%	15.24%	14.92%	14.89%	14.46%	32	35	23	-179	3.0%	3.2%	2.1%	-15.7%
Transportation	481-488, 491, 492	0.058%	108	115	121	122	104	1.58%	1.62%	1.61%	1.59%	1.56%	7	6	1	-18	6.5%	5.2%	0.8%	-14.8%
		0.202%																		
Warehousing and Storage	493	0.129%																		
		0.128%	31	32	41	36	37	0.45%	0.45%	0.55%	0.47%	0.56%	1	9	-5	1	3.2%	28.1%	-12.2%	2.8%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	108	117	120	122	107	1.58%	1.65%	1.60%	1.59%	1.61%	9	3	2	-15	8.3%	2.6%	1.7%	-12.3%
Finance and Insurance	52	0.111%	538	563	595	578	541	7.85%	7.92%	7.93%	7.54%	8.13%	25	32	-17	-37	4.6%	5.7%	-2.9%	-6.4%
Real Estate and Rental and Leasing	53	0.250%	390	426	472	518	484	5.69%	5.99%	6.29%	6.76%	7.27%	36	46	46	-34	9.2%	10.8%	9.7%	-6.6%
Professional, Scientific, and Technical Services	54	0.181%	416	428	456	456	412	6.07%	6.02%	6.08%	5.95%	6.19%	12	28	0	-44	2.9%	6.5%	0.0%	-9.6%
Management of Companies and Enterprises	55	0.137%	30	28	37	35	31	0.44%	0.39%	0.49%	0.46%	0.47%	-2	9	-2	-4	-6.7%	32.1%	-5.4%	-11.4%
Administrative and Support Services	561	0.154%	219	217	219	228	189	3.19%	3.05%	2.92%	2.97%	2.84%	-2	2	9	-39	-0.9%	0.9%	4.1%	-17.1%
Waste Management and Remediation Services	562	0.261%	22	25	23	23	21	0.32%	0.35%	0.31%	0.30%	0.32%	3	-2	0	-2	13.6%	-8.0%	0.0%	-8.7%
Educational Services	61	0.281%	34	34	31	25	21	0.50%	0.48%	0.41%	0.33%	0.32%	0	-3	-6	-4	0.0%	-8.8%	-19.4%	-16.0%
Health Care and Social Assistance	62	0.190%	410	440	448	452	393	5.98%	6.19%	5.97%	5.89%	5.90%	30	8	4	-59	7.3%	1.8%	0.9%	-13.1%
Arts, Entertainment and Recreation	71	0.240%	163	168	169	179	133	2.38%	2.36%	2.25%	2.33%	2.00%	5	1	10	-46	3.1%	0.6%	5.9%	-25.7%
Accommodation	721	0.200%	156	155	153	159	145	2.28%	2.18%	2.04%	2.07%	2.18%	-1	-2	6	-14	-0.6%	-1.3%	3.9%	-8.8%
Food Services and Drinking Places	722	0.194%	337	367	381	369	286	4.92%	5.16%	5.08%	4.81%	4.30%	30	14	-12	-83	8.9%	3.8%	-3.1%	-22.5%
Other Services	81	0.142%	150	144	153	168	141	2.19%	2.02%	2.04%	2.19%	2.12%	-6	9	15	-27	-4.0%	6.3%	9.8%	-16.1%
Unclassified Business		0.128%	42	53	69	83	73	0.61%	0.75%	0.92%	1.08%	1.10%	11	16	14	-10	26.2%	30.2%	20.3%	-12.0%
TOTAL			6,855	7,112	7,502	7,668	6,658	100.0%	100.0%	100.0%	100.0%	100.0%	257	390	166	-1010	3.7%	5.5%	2.2%	-13.2%

NOTES:

1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.

2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation- NAICS 484 (Tax Rate of 0.202%), Rail Transportation- NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).

3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 3: COMMERCE TAX - TOTAL GROSS REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Total Gross Revenue by Fiscal Year - Business Activity Period Basis					Share of Total Gross Revenue for Each Fiscal Year					Dollar Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$260,191,949	\$283,130,181	\$355,675,214	\$397,504,246	\$383,009,380	0.13%	0.13%	0.15%	0.15%	0.16%	\$22,938,232	\$72,545,033	\$41,829,032	-\$14,494,866	8.8%	25.6%	11.8%	-3.6%
Extraction	21	0.051%	\$7,379,600,043	\$8,030,068,172	\$7,779,368,850	\$7,305,294,203	\$7,189,021,589	3.60%	3.70%	3.33%	2.84%	3.04%	\$650,468,130	-\$250,699,323	-\$474,074,647	-\$116,272,614	8.8%	-3.1%	-6.1%	-1.6%
Utilities and Telecommunications	22, 517	0.136%	\$8,956,631,429	\$8,424,561,987	\$8,758,358,595	\$8,994,196,017	\$8,698,168,696	4.37%	3.88%	3.75%	3.50%	3.68%	-\$532,069,442	\$333,796,607	\$235,837,422	-\$296,027,321	-5.9%	4.0%	2.7%	-3.3%
Construction	23	0.083%	\$16,589,103,449	\$18,435,507,951	\$21,698,964,790	\$27,155,474,498	\$26,499,662,078	8.10%	8.50%	9.30%	10.56%	11.22%	\$1,846,404,502	\$3,263,456,839	\$5,456,509,707	-\$655,812,420	11.1%	17.7%	25.1%	-2.4%
Manufacturing	31-33	0.091%	\$19,069,506,084	\$21,005,069,999	\$24,033,887,573	\$27,439,732,247	\$24,179,566,496	9.31%	9.69%	10.30%	10.67%	10.24%	\$1,935,563,915	\$3,028,817,574	\$3,405,844,674	-\$3,260,165,751	10.2%	14.4%	14.2%	-11.9%
Wholesale Trade	42	0.101%	\$29,568,226,582	\$32,548,752,089	\$37,365,181,816	\$42,662,827,375	\$41,403,003,984	14.44%	15.01%	16.01%	16.59%	17.54%	\$2,980,525,507	\$4,816,429,727	\$5,297,645,559	-\$1,259,823,390	10.1%	14.8%	14.2%	-3.0%
Retail Trade	44, 45	0.111%	\$40,514,903,890	\$42,300,618,177	\$45,267,265,071	\$47,636,802,379	\$41,731,635,007	19.78%	19.51%	19.39%	18.52%	17.67%	\$1,785,714,287	\$2,966,646,894	\$2,369,537,309	-\$5,905,167,373	4.4%	7.0%	5.2%	-12.4%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,533,043,206	\$1,619,427,044	\$1,691,346,051	\$1,600,798,954	\$1,275,892,236	0.75%	0.75%	0.72%	0.62%	0.54%	\$86,383,838	\$71,919,007	-\$90,547,097	-\$324,906,718	5.6%	4.4%	-5.4%	-20.3%
Warehousing and Storage	493	0.128%	\$724,158,476	\$869,068,444	\$983,808,220	\$958,962,065	\$1,108,322,829	0.35%	0.40%	0.42%	0.37%	0.47%	\$144,909,968	\$114,739,776	-\$24,846,155	\$149,360,765	20.0%	13.2%	-2.5%	15.6%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,751,949,935	\$2,168,315,992	\$2,135,523,863	\$2,516,988,033	\$2,153,534,353	0.86%	1.00%	0.91%	0.98%	0.91%	\$416,366,057	-\$32,792,129	\$381,464,171	-\$363,453,680	23.8%	-1.5%	17.9%	-14.4%
Finance and Insurance	52	0.111%	\$17,664,903,566	\$19,518,611,939	\$18,169,872,656	\$22,682,388,160	\$21,896,666,690	8.62%	9.00%	7.78%	8.82%	9.27%	\$1,853,708,373	-\$1,348,739,282	\$4,512,515,504	-\$785,721,470	10.5%	-6.9%	24.8%	-3.5%
Real Estate and Rental and Leasing	53	0.250%	\$6,123,176,313	\$6,375,937,613	\$7,214,319,967	\$8,517,237,289	\$8,061,121,415	2.99%	2.94%	3.09%	3.31%	3.41%	\$252,761,300	\$838,382,354	\$1,302,917,322	-\$456,115,874	4.1%	13.1%	18.1%	-5.4%
Services	54	0.181%	\$8,213,554,289	\$6,148,247,486	\$6,335,826,629	\$6,507,871,938	\$6,187,398,939	4.01%	2.84%	2.71%	2.53%	2.62%	-\$2,065,306,803	\$187,579,143	\$172,045,309	-\$320,472,999	-25.1%	3.1%	2.7%	-4.9%
Enterprises	55	0.137%	\$381,950,913	\$334,340,496	\$429,085,465	\$403,682,583	\$427,806,173	0.19%	0.15%	0.18%	0.16%	0.18%	-\$47,610,417	\$94,744,969	-\$25,402,882	\$24,123,590	-12.5%	28.3%	-5.9%	6.0%
Administrative and Support Services	561	0.154%	\$4,186,514,619	\$4,366,392,245	\$4,616,416,903	\$4,635,811,983	\$3,519,573,074	2.04%	2.01%	1.98%	1.80%	1.49%	\$179,877,625	\$250,024,658	\$19,395,080	-\$1,116,238,909	4.3%	5.7%	0.4%	-24.1%
Services	562	0.261%	\$593,317,210	\$650,497,994	\$688,580,181	\$734,226,188	\$718,393,402	0.29%	0.30%	0.30%	0.29%	0.30%	\$57,180,785	\$38,082,186	\$45,646,008	-\$15,832,786	9.6%	5.9%	6.6%	-2.2%
Educational Services	61	0.281%	\$465,148,202	\$446,194,015	\$278,198,263	\$250,547,775	\$265,178,120	0.23%	0.21%	0.12%	0.10%	0.11%	-\$18,954,188	-\$167,995,752	-\$27,650,487	\$14,630,345	-4.1%	-37.7%	-9.9%	5.8%
Health Care and Social Assistance	62	0.190%	\$9,716,008,762	\$10,826,159,769	\$11,480,544,649	\$11,286,127,872	\$10,810,574,547	4.74%	4.99%	4.92%	4.39%	4.58%	\$1,110,151,007	\$654,384,880	-\$194,416,778	-\$475,553,324	11.4%	6.0%	-1.7%	-4.2%
Arts, Entertainment and Recreation	71	0.240%	\$2,997,630,535	\$3,163,011,050	\$3,571,657,994	\$3,931,579,276	\$2,904,456,634	1.46%	1.46%	1.53%	1.53%	1.23%	\$165,380,516	\$408,646,943	\$359,921,283	-\$1,027,122,642	5.5%	12.9%	10.1%	-26.1%
Accommodation	721	0.200%	\$19,411,888,286	\$20,063,016,290	\$20,511,488,718	\$20,906,917,352	\$15,787,141,802	9.48%	9.25%	8.79%	8.13%	6.69%	\$651,128,005	\$448,472,427	\$395,428,634	-\$5,119,775,549	3.4%	2.2%	1.9%	-24.5%
Food Services and Drinking Places	722	0.194%	\$6,100,524,378	\$6,424,961,293	\$6,673,042,374	\$6,836,740,862	\$5,137,903,021	2.98%	2.96%	2.86%	2.66%	2.18%	\$324,436,915	\$248,081,081	\$163,698,488	-\$1,698,837,841	5.3%	3.9%	2.5%	-24.8%
Other Services	81	0.142%	\$1,935,515,276	\$1,993,282,163	\$2,235,552,546	\$2,409,405,191	\$2,058,419,640	0.94%	0.92%	0.96%	0.94%	0.87%	\$57,766,887	\$242,270,383	\$173,852,646	-\$350,985,551	3.0%	12.2%	7.8%	-14.6%
Unclassified Business		0.128%	\$685,901,257	\$862,446,731	\$1,141,913,498	\$1,398,156,934	\$3,717,290,159	0.33%	0.40%	0.49%	0.54%	1.57%	\$176,545,473	\$279,466,767	\$256,243,436	\$2,319,133,226	25.7%	32.4%	22.4%	165.9%
TOTAL			\$204,823,348,648	\$216,857,619,120	\$233,415,879,883	\$257,169,273,419	\$236,113,740,265	100.0%	100.0%	100.0%	100.0%	100.0%	\$12,034,270,473	\$16,558,260,763	\$23,753,393,536	-\$21,055,533,154	5.9%	7.6%	10.2%	-8.2%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation- NAICS 484 (Tax Rate of 0.202%), Rail Transportation- NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 4: COMMERCE TAX - TOTAL GROSS REVENUE PER TAXPAYER BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Gross Revenue Per Taxpayer by Fiscal Year - Business Activity Period Basis					Ratio to Total Gross Revenue Per Taxpayer for Each Fiscal Year					Dollar Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$8,673,065	\$9,133,232	\$9,879,867	\$9,695,226	\$10,943,125	29.03%	29.95%	31.75%	28.91%	30.86%	\$460,167	\$746,635	-\$184,642	\$1,247,900	5.3%	8.2%	-1.9%	12.9%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$119,025,807	\$151,510,720	\$121,552,638	\$115,957,051	\$140,961,208	398.35%	496.89%	390.67%	345.75%	397.49%	\$32,484,913	-\$29,958,082	-\$5,595,587	\$25,004,157	27.3%	-19.8%	-4.6%	21.6%
Utilities and Telecommunications	22, 517	0.136%	\$79,262,225	\$72,625,534	\$72,383,129	\$76,222,000	\$80,538,599	265.27%	238.18%	232.64%	227.27%	227.10%	-\$6,636,691	-\$242,405	\$3,838,871	\$4,316,599	-8.4%	-0.3%	5.3%	5.7%
Construction	23	0.083%	\$19,244,900	\$20,854,647	\$22,626,658	\$26,886,608	\$30,777,772	64.41%	68.39%	72.72%	80.17%	86.79%	\$1,609,747	\$1,772,011	\$4,259,951	\$3,891,164	8.4%	8.5%	18.8%	14.5%
Manufacturing	31-33	0.091%	\$25,562,341	\$26,690,051	\$29,598,384	\$33,422,329	\$33,351,126	85.55%	87.53%	95.13%	99.66%	94.04%	\$1,127,710	\$2,908,333	\$3,823,945	-\$71,203	4.4%	10.9%	12.9%	-0.2%
Wholesale Trade	42	0.101%	\$35,368,692	\$38,519,233	\$41,378,939	\$46,372,638	\$51,948,562	118.37%	126.33%	132.99%	138.27%	146.49%	\$3,150,541	\$2,859,706	\$4,993,700	\$5,575,924	8.9%	7.4%	12.1%	12.0%
Retail Trade	44, 45	0.111%	\$38,512,266	\$39,022,710	\$40,453,320	\$41,713,487	\$43,335,031	128.89%	127.98%	130.02%	124.38%	122.20%	\$510,444	\$1,430,609	\$1,260,167	\$1,621,544	1.3%	3.7%	3.1%	3.9%
Transportation	481-488, 491, 492	0.058%																		
		0.202%																		
		0.331%																		
Warehousing and Storage	493	0.129%	\$14,194,844	\$14,081,974	\$13,978,067	\$13,121,303	\$12,268,195	47.51%	46.18%	44.93%	39.12%	34.59%	-\$112,870	-\$103,908	-\$856,764	-\$853,108	-0.8%	-0.7%	-6.1%	-6.5%
		0.128%	\$23,359,951	\$27,158,389	\$23,995,322	\$26,637,835	\$29,954,671	78.18%	89.07%	77.12%	79.43%	84.47%	\$3,798,438	-\$3,163,066	\$2,642,513	\$3,316,836	16.3%	-11.6%	11.0%	12.5%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$16,221,759	\$18,532,615	\$17,796,032	\$20,631,049	\$20,126,489	54.29%	60.78%	57.20%	61.52%	56.75%	\$2,310,857	-\$736,583	\$2,835,017	-\$504,560	14.2%	-4.0%	15.9%	-2.4%
Finance and Insurance	52	0.111%	\$32,834,393	\$34,668,938	\$30,537,601	\$39,242,886	\$40,474,430	109.89%	113.70%	98.15%	117.01%	114.13%	\$1,834,544	-\$4,131,337	\$8,705,285	\$1,231,544	5.6%	-11.9%	28.5%	3.1%
Real Estate and Rental and Leasing	53	0.250%	\$15,700,452	\$14,966,990	\$15,284,576	\$16,442,543	\$16,655,210	52.55%	49.09%	49.12%	49.03%	46.96%	-\$733,462	\$317,586	\$1,157,967	\$212,667	-4.7%	2.1%	7.6%	1.3%
Professional, Scientific, and Technical Services	54	0.181%	\$19,744,121	\$14,365,064	\$13,894,357	\$14,271,649	\$15,017,959	66.08%	47.11%	44.66%	42.55%	42.35%	-\$5,379,057	-\$470,708	\$377,292	\$746,310	-27.2%	-3.3%	2.7%	5.2%
Management of Companies and Enterprises	55	0.137%	\$12,731,697	\$11,940,732	\$11,596,904	\$11,533,788	\$13,800,199	42.61%	39.16%	37.27%	34.39%	38.91%	-\$790,965	-\$343,828	-\$63,116	\$2,266,411	-6.2%	-2.9%	-0.5%	19.7%
Administrative and Support Services	561	0.154%	\$19,116,505	\$20,121,623	\$21,079,529	\$20,332,509	\$18,622,080	63.98%	65.99%	67.75%	60.63%	52.51%	\$1,005,118	\$957,906	-\$747,021	-\$1,710,429	5.3%	4.8%	-3.5%	-8.4%
Waste Management and Remediation Services	562	0.261%	\$26,968,964	\$26,019,920	\$29,938,269	\$31,922,878	\$34,209,210	90.26%	85.33%	96.22%	95.18%	96.46%	-\$949,044	\$3,918,349	\$1,984,609	\$2,286,332	-3.5%	15.1%	6.6%	7.2%
Educational Services	61	0.281%	\$13,680,829	\$13,123,353	\$8,974,138	\$10,021,911	\$12,627,530	45.79%	43.04%	28.84%	29.88%	35.61%	-\$557,476	-\$4,149,216	\$1,047,774	\$2,605,619	-4.1%	-31.6%	11.7%	26.0%
Health Care and Social Assistance	62	0.190%	\$23,697,582	\$24,604,909	\$25,626,216	\$24,969,309	\$27,507,823	79.31%	80.69%	82.36%	74.45%	77.57%	\$907,326	\$1,021,307	-\$656,906	\$2,538,514	3.8%	4.2%	-2.6%	10.2%
Arts, Entertainment and Recreation	71	0.240%	\$18,390,371	\$18,827,447	\$21,134,071	\$21,964,130	\$21,838,020	61.55%	61.75%	67.93%	65.49%	61.58%	\$437,075	\$2,306,624	\$830,059	-\$126,110	2.4%	12.3%	3.9%	-0.6%
Accommodation	721	0.200%	\$124,435,181	\$129,438,815	\$134,062,018	\$131,490,046	\$108,876,840	416.46%	424.50%	430.88%	392.06%	307.01%	\$5,003,633	\$4,623,203	-\$2,571,972	-\$22,613,206	4.0%	3.6%	-1.9%	-17.2%
Food Services and Drinking Places	722	0.194%	\$18,102,446	\$17,506,707	\$17,514,547	\$18,527,753	\$17,964,696	60.59%	57.41%	56.29%	55.24%	50.66%	-\$595,740	\$7,840	\$1,013,206	-\$563,057	-3.3%	0.0%	5.8%	-3.0%
Other Services	81	0.142%	\$12,903,435	\$13,842,237	\$14,611,455	\$14,341,698	\$14,598,721	43.19%	45.40%	46.96%	42.76%	41.17%	\$938,802	\$769,217	-\$269,757	\$257,023	7.3%	5.6%	-1.8%	1.8%
Unclassified Business		0.128%	\$16,330,982	\$16,272,580	\$16,549,471	\$16,845,264	\$50,921,783	54.66%	53.37%	53.19%	50.23%	143.59%	-\$58,402	\$276,891	\$295,793	\$34,076,519	-0.4%	1.7%	1.8%	202.3%
TOTAL			\$29,879,409	\$30,491,791	\$31,113,820	\$33,537,986	\$35,463,163	100.0%	100.0%	100.0%	100.0%	100.0%	\$612,382	\$622,029	\$2,424,165	\$1,925,178	2.0%	2.0%	7.8%	5.7%

NOTES:

1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.

2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation- NAICS 484 (Tax Rate of 0.202%), Rail Transportation- NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).

3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 5: COMMERCE TAX - NEVADA TAXABLE REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Nevada Taxable Revenue by Fiscal Year - Business Activity Period Basis					Share of Total Nevada Taxable Revenue for Each Fiscal Year					Dollar Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$140,177,739	\$158,950,405	\$211,405,614	\$232,493,189	\$242,480,824	0.10%	0.11%	0.13%	0.13%	0.15%	\$18,772,666	\$52,455,209	\$21,087,575	\$9,987,635	13.4%	33.0%	10.0%	4.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$498,799,224	\$492,281,379	\$568,396,733	\$637,756,992	\$515,502,033	0.37%	0.35%	0.36%	0.37%	0.33%	-\$6,517,845	\$76,115,354	\$69,360,259	-\$122,254,958	-1.3%	15.5%	12.2%	-19.2%
Utilities and Telecommunications	22, 517	0.136%	\$8,308,089,401	\$7,596,454,545	\$7,909,507,451	\$8,160,958,070	\$7,965,742,811	6.15%	5.32%	5.03%	4.69%	5.04%	-\$711,634,856	\$313,052,906	\$251,450,620	-\$195,215,259	-8.6%	4.1%	3.2%	-2.4%
Construction	23	0.083%	\$9,858,102,493	\$10,906,417,178	\$12,767,925,563	\$15,577,673,116	\$15,162,000,601	7.30%	7.64%	8.12%	8.96%	9.60%	\$1,048,314,684	\$1,861,508,386	\$2,809,747,552	-\$415,672,515	10.6%	17.1%	22.0%	-2.7%
Manufacturing	31-33	0.091%	\$15,534,045,553	\$17,105,765,546	\$19,951,855,756	\$23,231,217,357	\$20,619,847,487	11.51%	11.99%	12.69%	13.36%	13.05%	\$1,571,719,993	\$2,846,090,210	\$3,279,361,601	-\$2,611,369,869	10.1%	16.6%	16.4%	-11.2%
Wholesale Trade	42	0.101%	\$25,107,035,199	\$27,618,287,745	\$31,755,182,585	\$35,680,340,003	\$34,854,790,824	18.60%	19.36%	20.20%	20.51%	22.06%	\$2,511,252,546	\$4,136,894,840	\$3,925,157,418	-\$825,549,180	10.0%	15.0%	12.4%	-2.3%
Retail Trade	44, 45	0.111%	\$35,227,276,472	\$36,453,735,003	\$39,218,114,044	\$41,483,448,636	\$36,079,312,950	26.09%	25.55%	24.95%	23.85%	22.83%	\$1,226,458,531	\$2,764,379,041	\$2,265,334,592	-\$5,404,135,686	3.5%	7.6%	5.8%	-13.0%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,013,394,626	\$1,026,848,311	\$1,018,806,045	\$997,381,601	\$807,610,468	0.75%	0.72%	0.65%	0.57%	0.51%	\$13,453,685	-\$8,042,266	-\$21,424,443	-\$189,771,134	1.3%	-0.8%	-2.1%	-19.0%
Warehousing and Storage	493	0.128%	\$574,340,840	\$664,964,710	\$749,290,266	\$812,890,152	\$957,182,375	0.43%	0.47%	0.48%	0.47%	0.61%	\$90,623,870	\$84,325,556	\$63,599,887	\$144,292,222	15.8%	12.7%	8.5%	17.8%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,273,952,278	\$1,581,387,677	\$1,491,425,420	\$1,782,895,656	\$1,536,541,268	0.94%	1.11%	0.95%	1.03%	0.97%	\$307,435,399	-\$89,962,257	\$291,470,236	-\$246,354,388	24.1%	-5.7%	19.5%	-13.8%
Finance and Insurance	52	0.111%	\$3,439,136,636	\$4,194,698,560	\$4,607,388,868	\$5,588,660,991	\$5,275,723,886	2.55%	2.94%	2.93%	3.21%	3.34%	\$755,561,923	\$412,690,308	\$981,272,123	-\$312,937,105	22.0%	9.8%	21.3%	-5.6%
Real Estate and Rental and Leasing	53	0.250%	\$4,199,490,384	\$4,189,210,378	\$4,823,031,192	\$5,783,000,284	\$5,504,440,768	3.11%	2.94%	3.07%	3.32%	3.48%	-\$10,280,007	\$633,820,815	\$959,969,092	-\$278,559,516	-0.2%	15.1%	19.9%	-4.8%
Professional, Scientific, and Technical Services	54	0.181%	\$3,628,688,429	\$3,734,947,380	\$3,641,212,664	\$4,020,698,030	\$3,967,914,934	2.69%	2.62%	2.32%	2.31%	2.51%	\$106,258,952	-\$93,734,717	\$379,485,367	-\$52,783,096	2.9%	-2.5%	10.4%	-1.3%
Management of Companies and Enterprises	55	0.137%	\$184,860,866	\$155,538,061	\$201,393,410	\$206,069,179	\$233,468,873	0.14%	0.11%	0.13%	0.12%	0.15%	-\$29,322,806	\$45,855,350	\$4,675,769	\$27,399,694	-15.9%	29.5%	2.3%	13.3%
Administrative and Support Services	561	0.154%	\$2,442,434,619	\$2,564,629,045	\$2,490,030,202	\$2,279,265,671	\$1,876,518,045	1.81%	1.80%	1.58%	1.31%	1.19%	\$122,194,426	-\$74,598,843	-\$210,764,531	-\$402,747,626	5.0%	-2.9%	-8.5%	-17.7%
Waste Management and Remediation Services	562	0.261%	\$461,491,987	\$497,796,560	\$537,718,045	\$564,120,397	\$563,869,476	0.34%	0.35%	0.34%	0.32%	0.36%	\$36,304,573	\$39,921,485	\$26,402,352	-\$250,922	7.9%	8.0%	4.9%	0.0%
Educational Services	61	0.281%	\$155,061,078	\$148,474,741	\$148,296,913	\$130,023,631	\$160,450,770	0.11%	0.10%	0.09%	0.07%	0.10%	-\$6,586,337	-\$177,828	-\$18,273,281	\$30,427,139	-4.2%	-0.1%	-12.3%	23.4%
Health Care and Social Assistance	62	0.190%	\$5,313,618,666	\$4,848,812,148	\$5,171,586,952	\$5,574,619,378	\$5,601,050,816	3.94%	3.40%	3.29%	3.20%	3.54%	-\$464,806,517	\$322,774,804	\$403,032,426	\$26,431,438	-8.7%	6.7%	7.8%	0.5%
Arts, Entertainment and Recreation	71	0.240%	\$1,724,993,208	\$1,830,290,761	\$2,200,450,259	\$2,479,875,403	\$1,874,709,751	1.28%	1.28%	1.40%	1.43%	1.19%	\$105,297,553	\$370,159,498	\$279,425,144	-\$605,165,652	6.1%	20.2%	12.7%	-24.4%
Accommodation	721	0.200%	\$10,346,379,253	\$10,839,435,187	\$11,131,879,226	\$11,531,201,418	\$8,537,038,218	7.66%	7.60%	7.08%	6.63%	5.40%	\$493,055,933	\$292,444,039	\$399,322,192	-\$2,994,163,201	4.8%	2.7%	3.6%	-26.0%
Food Services and Drinking Places	722	0.194%	\$3,914,798,371	\$4,168,659,520	\$4,352,278,922	\$4,590,510,582	\$3,399,385,774	2.90%	2.92%	2.77%	2.64%	2.15%	\$253,861,149	\$183,619,402	\$238,231,660	-\$1,191,124,808	6.5%	4.4%	5.5%	-25.9%
Other Services	81	0.142%	\$1,178,539,185	\$1,278,274,975	\$1,450,071,433	\$1,581,491,663	\$1,416,671,170	0.87%	0.90%	0.92%	0.91%	0.90%	\$99,735,791	\$171,796,457	\$131,420,230	-\$164,820,492	8.5%	13.4%	9.1%	-10.4%
Unclassified Business		0.128%	\$486,621,633	\$620,923,000	\$808,554,924	\$1,012,613,260	\$866,171,868	0.36%	0.44%	0.51%	0.58%	0.55%	\$134,301,367	\$187,631,924	\$204,058,336	-\$146,441,392	27.6%	30.2%	25.2%	-14.5%
TOTAL			\$135,011,328,140	\$142,676,782,812	\$157,205,802,486	\$173,939,204,661	\$158,018,425,991	100.0%	100.0%	100.0%	100.0%	100.0%	\$7,665,454,672	\$14,529,019,674	\$16,733,402,175	-\$15,920,778,670	5.7%	10.2%	10.6%	-9.2%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation- NAICS 484 (Tax Rate of 0.202%), Rail Transportation - NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 6: COMMERCE TAX - NEVADA TAXABLE REVENUE PER TAXPAYER BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Nevada Taxable Revenue Per Taxpayer by Fiscal Year - Business Activity Period Basis					Ratio to Total Nevada Taxable Revenue Per Taxpayer for Each Fiscal Year					Dollar Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$4,672,591	\$5,127,432	\$5,872,378	\$5,670,566	\$6,928,024	23.72%	25.56%	28.02%	25.00%	29.19%	\$454,841	\$744,946	-\$201,813	\$1,257,458	9.7%	14.5%	-3.4%	22.2%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$8,045,149	\$9,288,328	\$8,881,199	\$10,123,127	\$10,107,883	40.85%	46.30%	42.38%	44.63%	42.59%	\$1,243,179	-\$407,129	\$1,241,928	-\$15,244	15.5%	-4.4%	14.0%	-0.2%
Utilities and Telecommunications	22, 517	0.136%	\$73,522,915	\$65,486,677	\$65,367,830	\$69,160,662	\$73,756,878	373.30%	326.43%	311.94%	304.89%	310.77%	-\$8,036,238	-\$118,847	\$3,792,831	\$4,596,216	-10.9%	-0.2%	5.8%	6.6%
Construction	23	0.083%	\$11,436,314	\$12,337,576	\$13,313,791	\$15,423,439	\$17,609,757	58.07%	61.50%	63.53%	67.99%	74.20%	\$901,262	\$976,215	\$2,109,648	\$2,186,318	7.9%	7.9%	15.8%	14.2%
Manufacturing	31-33	0.091%	\$20,823,117	\$21,735,407	\$24,571,251	\$28,296,245	\$28,441,169	105.73%	108.34%	117.26%	124.74%	119.83%	\$912,290	\$2,835,844	\$3,724,994	\$144,924	4.4%	13.0%	15.2%	0.5%
Wholesale Trade	42	0.101%	\$30,032,339	\$32,684,364	\$35,166,315	\$38,782,978	\$43,732,485	152.48%	162.92%	167.82%	170.97%	184.26%	\$2,652,025	\$2,481,951	\$3,616,663	\$4,949,507	8.8%	7.6%	10.3%	12.8%
Retail Trade	44, 45	0.111%	\$33,486,004	\$33,628,907	\$35,047,466	\$36,325,262	\$37,465,538	170.02%	167.63%	167.25%	160.14%	157.86%	\$142,903	\$1,418,559	\$1,277,796	\$1,140,276	0.4%	4.2%	3.6%	3.1%
		0.058%																		
		0.202%																		
Transportation	481-488, 491, 492	0.331%																		
		0.129%	\$9,383,284	\$8,929,116	\$8,419,885	\$8,175,259	\$7,765,485	47.64%	44.51%	40.18%	36.04%	32.72%	-\$454,168	-\$509,231	-\$244,626	-\$409,774	-4.8%	-5.7%	-2.9%	-5.0%
Warehousing and Storage	493	0.128%	\$18,527,124	\$20,780,147	\$18,275,372	\$22,580,282	\$25,869,794	94.07%	103.58%	87.21%	99.54%	109.00%	\$2,253,023	-\$2,504,775	\$4,304,910	\$3,289,512	12.2%	-12.1%	23.6%	14.6%
Publishing, Software and Data Processing	515, 518	0.253%	\$11,795,854	\$13,516,134	\$12,428,545	\$14,613,899	\$14,360,199	59.89%	67.37%	59.31%	64.42%	60.51%	\$1,720,280	-\$1,087,589	\$2,185,354	-\$253,700	14.6%	-8.0%	17.6%	-1.7%
Finance and Insurance	52	0.111%	\$6,392,447	\$7,450,619	\$7,743,511	\$9,668,964	\$9,751,800	32.46%	37.14%	36.95%	42.63%	41.09%	\$1,058,172	\$292,892	\$1,925,453	\$82,837	16.6%	3.9%	24.9%	0.9%
Real Estate and Rental and Leasing	53	0.250%	\$10,767,924	\$9,833,827	\$10,218,286	\$11,164,093	\$11,372,812	54.67%	49.02%	48.76%	49.22%	47.92%	-\$934,097	\$384,459	\$945,807	\$208,718	-8.7%	3.9%	9.3%	1.9%
Professional, Scientific, and Technical Services	54	0.181%	\$8,722,809	\$8,726,513	\$7,985,115	\$8,817,320	\$9,630,861	44.29%	43.50%	38.11%	38.87%	40.58%	\$3,704	-\$741,397	\$832,205	\$813,541	0.0%	-8.5%	10.4%	9.2%
Management of Companies and Enterprises	55	0.137%	\$6,162,029	\$5,554,931	\$5,443,065	\$5,887,691	\$7,531,254	31.29%	27.69%	25.97%	25.96%	31.73%	-\$607,098	-\$111,866	\$444,626	\$1,643,563	-9.9%	-2.0%	8.2%	27.9%
Administrative and Support Services	561	0.154%	\$11,152,669	\$11,818,567	\$11,370,001	\$9,996,779	\$9,928,667	56.63%	58.91%	54.26%	44.07%	41.83%	\$665,898	-\$448,566	-\$1,373,222	-\$68,112	6.0%	-3.8%	-12.1%	-0.7%
Waste Management and Remediation Services	562	0.261%	\$20,976,909	\$19,911,862	\$23,379,045	\$24,526,974	\$26,850,927	106.51%	99.25%	111.57%	108.13%	113.13%	-\$1,065,046	\$3,467,183	\$1,147,928	\$2,323,954	-5.1%	17.4%	4.9%	9.5%
Educational Services	61	0.281%	\$4,560,620	\$4,366,904	\$4,783,771	\$5,200,945	\$7,640,513	23.16%	21.77%	22.83%	22.93%	32.19%	-\$193,716	\$416,867	\$417,174	\$2,439,568	-4.2%	9.5%	8.7%	46.9%
Health Care and Social Assistance	62	0.190%	\$12,960,046	\$11,020,028	\$11,543,721	\$12,333,229	\$14,252,038	65.80%	54.93%	55.09%	54.37%	60.05%	-\$1,940,018	\$523,693	\$789,508	\$1,918,809	-15.0%	4.8%	6.8%	15.6%
Arts, Entertainment and Recreation	71	0.240%	\$10,582,780	\$10,894,588	\$13,020,416	\$13,854,053	\$14,095,562	53.73%	54.31%	62.13%	61.07%	59.39%	\$311,807	\$2,125,828	\$833,637	\$241,510	2.9%	19.5%	6.4%	1.7%
Accommodation	721	0.200%	\$66,322,944	\$69,931,840	\$72,757,381	\$72,523,279	\$58,876,126	336.74%	348.59%	347.20%	319.71%	248.07%	\$3,608,896	\$2,825,541	-\$234,101	-\$13,647,154	5.4%	4.0%	-0.3%	-18.8%
Food Services and Drinking Places	722	0.194%	\$11,616,612	\$11,358,745	\$11,423,304	\$12,440,408	\$11,885,964	58.98%	56.62%	54.51%	54.84%	50.08%	-\$257,867	\$64,559	\$1,017,104	-\$554,444	-2.2%	0.6%	8.9%	-4.5%
Other Services	81	0.142%	\$7,856,928	\$8,876,910	\$9,477,591	\$9,413,641	\$10,047,313	39.89%	44.25%	45.23%	41.50%	42.33%	\$1,019,982	\$600,682	-\$63,950	\$633,672	13.0%	6.8%	-0.7%	6.7%
Unclassified Business		0.128%	\$11,586,229	\$11,715,528	\$11,718,187	\$12,200,160	\$11,865,368	58.83%	58.40%	55.92%	53.78%	49.99%	\$129,299	\$2,659	\$481,972	-\$334,792	1.1%	0.0%	4.1%	-2.7%
TOTAL			\$19,695,307	\$20,061,415	\$20,955,186	\$22,683,777	\$23,733,618	100.0%	100.0%	100.0%	100.0%	100.0%	\$366,108	\$893,771	\$1,728,592	\$1,049,840	1.9%	4.5%	8.2%	4.6%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation- NAICS 484 (Tax Rate of 0.202%), Rail Transportation- NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 7: COMMERCE TAX - COMMERCE TAX DUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Commerce Tax Due by Fiscal Year - Business Activity Period Basis					Share of Total Commerce Tax Due for Each Fiscal Year					Dollar Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$88,312	\$100,139	\$133,186	\$146,471	\$152,763	0.05%	0.05%	0.07%	0.07%	0.08%	\$11,827	\$33,047	\$13,285	\$6,292	13.4%	33.0%	10.0%	4.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$254,388	\$251,064	\$289,882	\$325,256	\$262,906	0.15%	0.14%	0.14%	0.15%	0.13%	-\$3,324	\$38,819	\$35,374	-\$62,350	-1.3%	15.5%	12.2%	-19.2%
Utilities and Telecommunications	22, 517	0.136%	\$11,298,629	\$10,328,864	\$10,756,930	\$11,098,903	\$10,833,410	6.46%	5.63%	5.38%	5.04%	5.47%	-\$969,765	\$428,066	\$341,973	-\$265,493	-8.6%	4.1%	3.2%	-2.4%
Construction	23	0.083%	\$8,211,208	\$9,056,140	\$10,598,492	\$12,937,818	\$12,584,461	4.70%	4.94%	5.30%	5.87%	6.36%	\$844,932	\$1,542,352	\$2,339,325	-\$353,357	10.3%	17.0%	22.1%	-2.7%
Manufacturing	31-33	0.091%	\$14,143,285	\$15,571,063	\$18,171,712	\$21,140,408	\$18,764,061	8.09%	8.49%	9.09%	9.60%	9.48%	\$1,427,777	\$2,600,650	\$2,968,695	-\$2,376,347	10.1%	16.7%	16.3%	-11.2%
Wholesale Trade	42	0.101%	\$25,392,005	\$27,890,297	\$32,055,391	\$36,037,143	\$35,203,339	14.53%	15.21%	16.03%	16.36%	17.78%	\$2,498,292	\$4,165,094	\$3,981,752	-\$833,805	9.8%	14.9%	12.4%	-2.3%
Retail Trade	44, 45	0.111%	\$39,079,260	\$40,436,795	\$43,509,799	\$46,046,626	\$40,048,037	22.36%	22.05%	21.76%	20.91%	20.23%	\$1,357,535	\$3,073,005	\$2,536,826	-\$5,998,588	3.5%	7.6%	5.8%	-13.0%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,327,494	\$1,338,387	\$1,340,740	\$1,342,653	\$1,120,228	0.76%	0.73%	0.67%	0.61%	0.57%	\$10,892	\$2,354	\$1,913	-\$222,426	0.8%	0.2%	0.1%	-16.6%
Warehousing and Storage	493	0.128%	\$732,166	\$844,609	\$952,736	\$1,040,499	\$1,225,193	0.42%	0.46%	0.48%	0.47%	0.62%	\$112,444	\$108,126	\$87,764	\$184,694	15.4%	12.8%	9.2%	17.8%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$3,215,945	\$3,994,903	\$3,767,339	\$4,510,726	\$3,887,449	1.84%	2.18%	1.88%	2.05%	1.96%	\$778,958	-\$227,564	\$743,387	-\$623,277	24.2%	-5.7%	19.7%	-13.8%
Finance and Insurance	52	0.111%	\$3,844,144	\$4,699,385	\$5,114,202	\$6,203,414	\$5,856,054	2.20%	2.56%	2.56%	2.82%	2.96%	\$855,242	\$414,816	\$1,089,212	-\$347,360	22.2%	8.8%	21.3%	-5.6%
Real Estate and Rental and Leasing	53	0.250%	\$10,455,936	\$10,458,229	\$12,052,219	\$14,457,501	\$13,761,102	5.98%	5.70%	6.03%	6.57%	6.95%	\$2,293	\$1,593,990	\$2,405,282	-\$696,399	0.0%	15.2%	20.0%	-4.8%
Professional, Scientific, and Technical Services	54	0.181%	\$6,514,293	\$6,735,196	\$6,553,304	\$7,239,749	\$7,181,926	3.73%	3.67%	3.28%	3.29%	3.63%	\$220,903	-\$181,891	\$686,444	-\$57,822	3.4%	-2.7%	10.5%	-0.8%
Management of Companies and Enterprises	55	0.137%	\$253,259	\$213,087	\$275,909	\$282,315	\$319,852	0.14%	0.12%	0.14%	0.13%	0.16%	-\$40,172	\$62,822	\$6,406	\$37,538	-15.9%	29.5%	2.3%	13.3%
Administrative and Support Services	561	0.154%	\$3,703,946	\$3,935,933	\$3,834,191	\$3,510,069	\$2,889,838	2.12%	2.15%	1.92%	1.59%	1.46%	\$231,986	-\$101,741	-\$324,122	-\$620,231	6.3%	-2.6%	-8.5%	-17.7%
Waste Management and Remediation Services	562	0.261%	\$1,204,494	\$1,299,249	\$1,403,444	\$1,472,354	\$1,471,699	0.69%	0.71%	0.70%	0.67%	0.74%	\$94,755	\$104,195	\$68,910	-\$655	7.9%	8.0%	4.9%	0.0%
Educational Services	61	0.281%	\$435,475	\$416,390	\$415,106	\$365,366	\$450,867	0.25%	0.23%	0.21%	0.17%	0.23%	-\$19,085	-\$1,285	-\$49,739	\$85,500	-4.4%	-0.3%	-12.0%	23.4%
Health Care and Social Assistance	62	0.190%	\$10,070,649	\$9,214,058	\$9,828,420	\$10,591,777	\$10,641,997	5.76%	5.02%	4.92%	4.81%	5.38%	-\$856,591	\$614,362	\$763,356	\$50,220	-8.5%	6.7%	7.8%	0.5%
Arts, Entertainment and Recreation	71	0.240%	\$4,038,163	\$4,311,625	\$5,186,001	\$5,948,961	\$4,499,303	2.31%	2.35%	2.59%	2.70%	2.27%	\$273,462	\$874,376	\$762,960	-\$1,449,658	6.8%	20.3%	14.7%	-24.4%
Accommodation	721	0.200%	\$20,717,163	\$21,707,698	\$22,272,589	\$23,073,740	\$17,074,076	11.85%	11.84%	11.14%	10.48%	8.63%	\$990,535	\$564,890	\$801,151	-\$5,999,663	4.8%	2.6%	3.6%	-26.0%
Food Services and Drinking Places	722	0.194%	\$7,599,207	\$8,087,932	\$8,443,421	\$8,905,591	\$6,594,808	4.35%	4.41%	4.22%	4.04%	3.33%	\$488,725	\$355,489	\$462,170	-\$2,310,782	6.4%	4.4%	5.5%	-25.9%
Other Services	81	0.142%	\$1,574,208	\$1,683,014	\$1,937,979	\$2,245,718	\$2,011,673	0.90%	0.92%	0.97%	1.02%	1.02%	\$108,806	\$254,965	\$307,740	-\$234,045	6.9%	15.1%	15.9%	-10.4%
Unclassified Business		0.128%	\$620,920	\$794,407	\$1,032,398	\$1,296,145	\$1,108,700	0.36%	0.43%	0.52%	0.59%	0.56%	\$173,487	\$237,991	\$263,747	-\$187,445	27.9%	30.0%	25.5%	-14.5%
TOTAL			\$174,774,550	\$183,368,463	\$199,925,391	\$220,219,202	\$197,943,743	100.0%	100.0%	100.0%	100.0%	100.0%	\$8,593,913	\$16,556,928	\$20,293,812	-\$22,275,459	4.9%	9.0%	10.2%	-10.1%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation- NAICS 484 (Tax Rate of 0.202%), Rail Transportation- NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 8: COMMERCE TAX - AVERAGE TAX DUE PER TAXPAYER BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Average Tax Due Per Taxpayer by Fiscal Year - Business Activity Period Basis					Ratio to Total Average Tax Due Per Taxpayer for Each Fiscal Year					Dollar Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$2,944	\$3,230	\$3,700	\$3,572	\$4,365	11.55%	12.53%	13.88%	12.44%	14.68%	\$287	\$469	-\$127	\$792	9.7%	14.5%	-3.4%	22.2%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$4,103	\$4,737	\$4,529	\$5,163	\$5,155	16.09%	18.37%	17.00%	17.98%	17.34%	\$634	-\$208	\$633	-\$8	15.5%	-4.4%	14.0%	-0.2%
Utilities and Telecommunications	22, 517	0.136%	\$99,988	\$89,042	\$88,900	\$94,058	\$100,309	392.17%	345.35%	333.59%	327.51%	337.40%	-\$10,946	-\$142	\$5,158	\$6,251	-10.9%	-0.2%	5.8%	6.6%
Construction	23	0.083%	\$9,526	\$10,245	\$11,052	\$12,810	\$14,616	37.36%	39.73%	41.47%	44.60%	49.16%	\$719	\$807	\$1,758	\$1,806	7.5%	7.9%	15.9%	14.1%
Manufacturing	31-33	0.091%	\$18,959	\$19,785	\$22,379	\$25,750	\$25,881	74.36%	76.74%	83.97%	89.66%	87.05%	\$827	\$2,594	\$3,371	\$132	4.4%	13.1%	15.1%	0.5%
Wholesale Trade	42	0.101%	\$30,373	\$33,006	\$35,499	\$39,171	\$44,170	119.13%	128.02%	133.21%	136.39%	148.57%	\$2,633	\$2,493	\$3,672	\$4,999	8.7%	7.6%	10.3%	12.8%
Retail Trade	44, 45	0.111%	\$37,148	\$37,303	\$38,883	\$40,321	\$41,587	145.70%	144.68%	145.90%	140.40%	139.88%	\$156	\$1,579	\$1,438	\$1,266	0.4%	4.2%	3.7%	3.1%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$12,292	\$11,638	\$11,080	\$11,005	\$10,771	48.21%	45.14%	41.58%	38.32%	36.23%	-\$653	-\$558	-\$75	-\$234	-5.3%	-4.8%	-0.7%	-2.1%
Warehousing and Storage	493	0.128%	\$23,618	\$26,394	\$23,237	\$28,903	\$33,113	92.64%	102.37%	87.20%	100.64%	111.38%	\$2,776	-\$3,157	\$5,665	\$4,211	11.8%	-12.0%	24.4%	14.6%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$29,777	\$34,144	\$31,394	\$36,973	\$36,331	116.79%	132.43%	117.80%	128.74%	122.20%	\$4,367	-\$2,750	\$5,579	-\$642	14.7%	-8.1%	17.8%	-1.7%
Finance and Insurance	52	0.111%	\$7,145	\$8,347	\$8,595	\$10,733	\$10,824	28.03%	32.37%	32.25%	37.37%	36.41%	\$1,202	\$248	\$2,137	\$92	16.8%	3.0%	24.9%	0.9%
Real Estate and Rental and Leasing	53	0.250%	\$26,810	\$24,550	\$25,534	\$27,910	\$28,432	105.15%	95.22%	95.82%	97.18%	95.63%	-\$2,260	\$985	\$2,376	\$522	-8.4%	4.0%	9.3%	1.9%
Professional, Scientific, and Technical Services	54	0.181%	\$15,659	\$15,736	\$14,371	\$15,877	\$17,432	61.42%	61.03%	53.93%	55.28%	58.63%	\$77	-\$1,365	\$1,505	\$1,555	0.5%	-8.7%	10.5%	9.8%
Management of Companies and Enterprises	55	0.137%	\$8,442	\$7,610	\$7,457	\$8,066	\$10,318	33.11%	29.52%	27.98%	28.09%	34.70%	-\$832	-\$153	\$609	\$2,252	-9.9%	-2.0%	8.2%	27.9%
Administrative and Support Services	561	0.154%	\$16,913	\$18,138	\$17,508	\$15,395	\$15,290	66.34%	70.35%	65.70%	53.61%	51.43%	\$1,225	-\$630	-\$2,113	-\$105	7.2%	-3.5%	-12.1%	-0.7%
Waste Management and Remediation Services	562	0.261%	\$54,750	\$51,970	\$61,019	\$64,015	\$70,081	214.74%	201.57%	228.97%	222.90%	235.72%	-\$2,780	\$9,049	\$2,996	\$6,066	-5.1%	17.4%	4.9%	9.5%
Educational Services	61	0.281%	\$12,808	\$12,247	\$13,391	\$14,615	\$21,470	50.24%	47.50%	50.25%	50.89%	72.22%	-\$561	\$1,144	\$1,224	\$6,855	-4.4%	9.3%	9.1%	46.9%
Health Care and Social Assistance	62	0.190%	\$24,563	\$20,941	\$21,938	\$23,433	\$27,079	96.34%	81.22%	82.32%	81.59%	91.08%	-\$3,622	\$997	\$1,495	\$3,646	-14.7%	4.8%	6.8%	15.6%
Arts, Entertainment and Recreation	71	0.240%	\$24,774	\$25,664	\$30,686	\$33,234	\$33,829	97.17%	99.54%	115.15%	115.72%	113.79%	\$890	\$5,022	\$2,548	\$595	3.6%	19.6%	8.3%	1.8%
Accommodation	721	0.200%	\$132,802	\$140,050	\$145,572	\$145,118	\$117,752	520.88%	543.19%	546.25%	505.30%	396.07%	\$7,247	\$5,523	-\$455	-\$27,366	5.5%	3.9%	-0.3%	-18.9%
Food Services and Drinking Places	722	0.194%	\$22,550	\$22,038	\$22,161	\$24,134	\$23,059	88.44%	85.47%	83.16%	84.04%	77.56%	-\$512	\$123	\$1,973	-\$1,076	-2.3%	0.6%	8.9%	-4.5%
Other Services	81	0.142%	\$10,495	\$11,688	\$12,667	\$13,367	\$14,267	41.16%	45.33%	47.53%	46.54%	47.99%	\$1,193	\$979	\$701	\$900	11.4%	8.4%	5.5%	6.7%
Unclassified Business		0.128%	\$14,784	\$14,989	\$14,962	\$15,616	\$15,188	57.98%	58.13%	56.14%	54.38%	51.08%	\$205	-\$27	\$654	-\$429	1.4%	-0.2%	4.4%	-2.7%
TOTAL			\$25,496	\$25,783	\$26,650	\$28,719	\$29,730	100.0%	100.0%	100.0%	100.0%	100.0%	\$287	\$867	\$2,070	\$1,011	1.1%	3.4%	7.8%	3.5%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation - NAICS 484 (Tax Rate of 0.202%), Rail Transportation- NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 9: COMMERCE TAX - EFFECTIVE TAX RATE AS % OF TOTAL GROSS REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Effective Tax Rate as % of Total Gross Revenue by Fiscal Year - Business Activity Period Basis					Ratio to Total Effective Tax Rate as % of Total Gross Revenue for Each Fiscal Year					Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.034%	0.035%	0.037%	0.037%	0.040%	39.78%	41.83%	43.72%	43.03%	47.58%	0.0014%	0.0021%	-0.0006%	0.0030%	4.2%	5.9%	-1.6%	8.2%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.003%	0.003%	0.004%	0.004%	0.004%	4.04%	3.70%	4.35%	5.20%	4.36%	-0.0003%	0.0006%	0.0007%	-0.0008%	-9.3%	19.2%	19.5%	-17.9%
Utilities and Telecommunications	22, 517	0.136%	0.126%	0.123%	0.123%	0.123%	0.125%	147.84%	145.00%	143.39%	144.11%	148.57%	-0.0035%	0.0002%	0.0006%	0.0011%	-2.8%	0.2%	0.5%	0.9%
Construction	23	0.083%	0.049%	0.049%	0.049%	0.048%	0.047%	58.01%	58.09%	57.03%	55.64%	56.65%	-0.0004%	-0.0003%	-0.0012%	-0.0002%	-0.8%	-0.6%	-2.5%	-0.3%
Manufacturing	31-33	0.091%	0.074%	0.074%	0.076%	0.077%	0.078%	86.92%	87.67%	88.27%	89.97%	92.57%	0.0000%	0.0015%	0.0014%	0.0006%	0.0%	2.0%	1.9%	0.7%
Wholesale Trade	42	0.101%	0.086%	0.086%	0.086%	0.084%	0.085%	100.64%	101.34%	100.16%	98.64%	101.42%	-0.0002%	0.0001%	-0.0013%	0.0006%	-0.2%	0.1%	-1.5%	0.7%
Retail Trade	44, 45	0.111%	0.096%	0.096%	0.096%	0.097%	0.096%	113.04%	113.05%	112.22%	112.88%	114.47%	-0.0009%	0.0005%	0.0005%	-0.0007%	-0.9%	0.5%	0.6%	-0.7%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	0.087%	0.083%	0.079%	0.084%	0.088%	101.48%	97.74%	92.55%	97.95%	104.73%	-0.0039%	-0.0034%	0.0046%	0.0039%	-4.6%	-4.1%	5.8%	4.7%
Warehousing and Storage	493	0.128%	0.101%	0.097%	0.097%	0.109%	0.111%	118.49%	114.93%	113.06%	126.71%	131.86%	-0.0039%	-0.0003%	0.0117%	0.0020%	-3.9%	-0.4%	12.0%	1.9%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.184%	0.184%	0.176%	0.179%	0.181%	215.12%	217.89%	205.96%	209.28%	215.32%	0.0007%	-0.0078%	0.0028%	0.0013%	0.4%	-4.2%	1.6%	0.7%
Finance and Insurance	52	0.111%	0.022%	0.024%	0.028%	0.027%	0.027%	25.50%	28.47%	32.86%	31.94%	31.90%	0.0023%	0.0041%	-0.0008%	-0.0006%	10.6%	16.9%	-2.8%	-2.2%
Real Estate and Rental and Leasing	53	0.250%	0.171%	0.164%	0.167%	0.170%	0.171%	200.12%	193.98%	195.04%	198.22%	203.63%	-0.0067%	0.0030%	0.0027%	0.0010%	-3.9%	1.8%	1.6%	0.6%
Professional, Scientific, and Technical Services	54	0.181%	0.079%	0.110%	0.103%	0.111%	0.116%	92.95%	129.55%	120.76%	129.91%	138.46%	0.0302%	-0.0061%	0.0078%	0.0048%	38.1%	-5.6%	7.6%	4.3%
Management of Companies and Enterprises	55	0.137%	0.066%	0.064%	0.064%	0.070%	0.075%	77.71%	75.37%	75.07%	81.67%	89.18%	-0.0026%	0.0006%	0.0056%	0.0048%	-3.9%	0.9%	8.8%	6.9%
Administrative and Support Services	561	0.154%	0.088%	0.090%	0.083%	0.076%	0.082%	103.68%	106.60%	96.97%	88.42%	97.94%	0.0017%	-0.0071%	-0.0073%	0.0064%	1.9%	-7.9%	-8.8%	8.4%
Waste Management and Remediation Services	562	0.261%	0.203%	0.200%	0.204%	0.201%	0.205%	237.91%	236.21%	237.96%	234.18%	244.36%	-0.0033%	0.0041%	-0.0033%	0.0043%	-1.6%	2.0%	-1.6%	2.2%
Educational Services	61	0.281%	0.094%	0.093%	0.149%	0.146%	0.170%	109.72%	110.36%	174.21%	170.30%	202.81%	-0.0003%	0.0559%	-0.0034%	0.0242%	-0.3%	59.9%	-2.3%	16.6%
Health Care and Social Assistance	62	0.190%	0.104%	0.085%	0.086%	0.094%	0.098%	121.47%	100.65%	99.95%	109.59%	117.42%	-0.0185%	0.0005%	0.0082%	0.0046%	-17.9%	0.6%	9.6%	4.9%
Arts, Entertainment and Recreation	71	0.240%	0.135%	0.136%	0.145%	0.151%	0.155%	157.87%	161.21%	169.52%	176.70%	184.78%	0.0016%	0.0089%	0.0061%	0.0036%	1.2%	6.5%	4.2%	2.4%
Accommodation	721	0.200%	0.107%	0.108%	0.109%	0.110%	0.108%	125.07%	127.96%	126.78%	128.88%	129.01%	0.0015%	0.0004%	0.0018%	-0.0022%	1.4%	0.4%	1.6%	-2.0%
Food Services and Drinking Places	722	0.194%	0.125%	0.126%	0.127%	0.130%	0.128%	145.98%	148.87%	147.73%	152.12%	153.11%	0.0013%	0.0006%	0.0037%	-0.0019%	1.1%	0.5%	2.9%	-1.5%
Other Services	81	0.142%	0.081%	0.084%	0.087%	0.093%	0.098%	95.32%	99.85%	101.21%	108.85%	116.57%	0.0031%	0.0023%	0.0065%	0.0045%	3.8%	2.7%	7.5%	4.9%
Unclassified Business		0.128%	0.091%	0.092%	0.090%	0.093%	0.030%	106.09%	108.93%	105.55%	108.26%	35.58%	0.0016%	-0.0017%	0.0023%	-0.0629%	1.8%	-1.8%	2.5%	-67.8%
TOTAL			0.085%	0.085%	0.086%	0.086%	0.084%	100.0%	100.0%	100.0%	100.0%	100.0%	-0.0008%	0.0011%	0.0000%	-0.0018%	-0.9%	1.3%	0.0%	-2.1%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation- NAICS 481 (Tax Rate of 0.058%), Truck Transportation- NAICS 484 (Tax Rate of 0.202%), Rail Transportation- NAICS 482 (Tax Rate of 0.331%), and Other Transportation- NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 10: COMMERCE TAX - EFFECTIVE TAX RATE AS % OF NEVADA TAXABLE REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2020 TAX YEAR REPORTED ON A BUSINESS ACTIVITY PERIOD BASIS (BASED ON CURRENT INFORMATION TO DATE)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
			Effective Tax Rate as % of Nevada Taxable Revenue by Fiscal Year - Business Activity Period Basis					Ratio to Total Effective Tax Rate as % of Nevada Taxable Revenue for Each Fiscal Year					Change from Prior Fiscal Year				Percent Change from Prior Fiscal Year			
Business Category	NAICS Business Category Number	Tax Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020	FY 2017	FY 2018	FY 2019	FY 2020
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.063%	0.063%	0.063%	0.063%	0.063%	48.67%	49.02%	49.54%	49.76%	50.29%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%	0.0%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.051%	0.051%	0.051%	0.051%	0.051%	39.40%	39.68%	40.10%	40.28%	40.71%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%	0.0%
Utilities and Telecommunications	22, 517	0.136%	0.136%	0.136%	0.136%	0.136%	0.136%	105.05%	105.80%	106.94%	107.42%	108.57%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%	0.0%
Construction	23	0.083%	0.083%	0.083%	0.083%	0.083%	0.083%	64.34%	64.61%	65.27%	65.60%	66.26%	-0.0003%	0.0000%	0.0000%	-0.0001%	-0.3%	0.0%	0.1%	-0.1%
Manufacturing	31-33	0.091%	0.091%	0.091%	0.091%	0.091%	0.091%	70.33%	70.83%	71.62%	71.88%	72.65%	0.0000%	0.0000%	-0.0001%	0.0000%	0.0%	0.1%	-0.1%	0.0%
Wholesale Trade	42	0.101%	0.101%	0.101%	0.101%	0.101%	0.101%	78.13%	78.58%	79.38%	79.77%	80.63%	-0.0002%	0.0000%	0.0001%	0.0000%	-0.1%	0.0%	0.1%	0.0%
Retail Trade	44, 45	0.111%	0.111%	0.111%	0.111%	0.111%	0.111%	85.70%	86.31%	87.24%	87.67%	88.61%	0.0000%	0.0000%	0.0001%	0.0000%	0.0%	0.0%	0.1%	0.0%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	0.131%	0.130%	0.132%	0.135%	0.139%	101.19%	101.42%	103.48%	106.33%	110.73%	-0.0007%	0.0013%	0.0030%	0.0041%	-0.5%	1.0%	2.3%	3.0%
Warehousing and Storage	493	0.128%	0.127%	0.127%	0.127%	0.128%	0.128%	98.48%	98.83%	99.98%	101.10%	102.18%	-0.0005%	0.0001%	0.0008%	0.0000%	-0.4%	0.1%	0.7%	0.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.252%	0.253%	0.253%	0.253%	0.253%	195.01%	196.56%	198.62%	199.83%	201.97%	0.0002%	0.0000%	0.0004%	0.0000%	0.1%	0.0%	0.2%	0.0%
Finance and Insurance	52	0.111%	0.112%	0.112%	0.111%	0.111%	0.111%	86.35%	87.17%	87.28%	87.67%	88.61%	0.0003%	-0.0010%	0.0000%	0.0000%	0.2%	-0.9%	0.0%	0.0%
Real Estate and Rental and Leasing	53	0.250%	0.249%	0.250%	0.250%	0.250%	0.250%	192.34%	194.25%	196.49%	197.46%	199.57%	0.0007%	0.0002%	0.0001%	0.0000%	0.3%	0.1%	0.0%	0.0%
Professional, Scientific, and Technical Services	54	0.181%	0.180%	0.180%	0.180%	0.180%	0.181%	138.68%	140.31%	141.52%	142.22%	144.49%	0.0008%	-0.0004%	0.0001%	0.0009%	0.4%	-0.2%	0.0%	0.5%
Management of Companies and Enterprises	55	0.137%	0.137%	0.137%	0.137%	0.137%	0.137%	105.83%	106.60%	107.73%	108.21%	109.37%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%	0.0%
Administrative and Support Services	561	0.154%	0.152%	0.153%	0.154%	0.154%	0.154%	117.15%	119.41%	121.08%	121.64%	122.94%	0.0018%	0.0005%	0.0000%	0.0000%	1.2%	0.3%	0.0%	0.0%
Waste Management and Remediation Services	562	0.261%	0.261%	0.261%	0.261%	0.261%	0.261%	201.62%	203.08%	205.23%	206.15%	208.36%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%	0.0%
Educational Services	61	0.281%	0.281%	0.280%	0.280%	0.281%	0.281%	216.95%	218.21%	220.10%	221.95%	224.32%	-0.0004%	-0.0005%	0.0011%	0.0000%	-0.1%	-0.2%	0.4%	0.0%
Health Care and Social Assistance	62	0.190%	0.190%	0.190%	0.190%	0.190%	0.190%	146.41%	147.86%	149.44%	150.07%	151.68%	0.0005%	0.0000%	0.0000%	0.0000%	0.3%	0.0%	0.0%	0.0%
Arts, Entertainment and Recreation	71	0.240%	0.234%	0.236%	0.236%	0.240%	0.240%	180.84%	183.29%	185.32%	189.48%	191.59%	0.0015%	0.0001%	0.0042%	0.0001%	0.6%	0.0%	1.8%	0.0%
Accommodation	721	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	154.68%	155.82%	157.33%	158.05%	159.66%	0.0000%	-0.0002%	0.0000%	-0.0001%	0.0%	-0.1%	0.0%	0.0%
Food Services and Drinking Places	722	0.194%	0.194%	0.194%	0.194%	0.194%	0.194%	149.95%	150.96%	152.55%	153.23%	154.87%	-0.0001%	0.0000%	0.0000%	0.0000%	-0.1%	0.0%	0.0%	0.0%
Other Services	81	0.142%	0.134%	0.132%	0.134%	0.142%	0.142%	103.18%	102.45%	105.09%	112.16%	113.36%	-0.0019%	0.0020%	0.0084%	0.0000%	-1.4%	1.5%	6.2%	0.0%
Unclassified Business		0.128%	0.128%	0.128%	0.128%	0.128%	0.128%	98.57%	99.55%	100.40%	101.10%	102.18%	0.0003%	-0.0003%	0.0003%	0.0000%	0.3%	-0.2%	0.2%	0.0%
TOTAL			0.129%	0.129%	0.127%	0.127%	0.125%	100.0%	100.0%	100.0%	100.0%	100.0%	-0.0009%	-0.0013%	-0.0006%	-0.0013%	-0.7%	-1.0%	-0.4%	-1.1%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2020 to date through October 1, 2020 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2020). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
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- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.