

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%	114	1.66%	\$8,971,382,507	4.38%	\$78,696,338	\$8,318,840,479	6.16%	92.7%	\$72,972,285	\$11,310,563	6.47%	\$99,215	0.126%	0.136%
Construction	23	0.083%	861	12.53%	\$16,582,607,796	8.09%	\$19,259,707	\$9,862,232,899	7.30%	59.5%	\$11,454,394	\$8,214,636	4.70%	\$9,541	0.050%	0.083%
Manufacturing	31-33	0.091%	749	10.90%	\$19,108,705,026	9.32%	\$25,512,290	\$15,561,245,958	11.52%	81.4%	\$20,776,029	\$14,168,038	8.10%	\$18,916	0.074%	0.091%
Wholesale Trade	42	0.101%	842	12.26%	\$29,668,397,310	14.47%	\$35,235,626	\$25,183,205,927	18.64%	84.9%	\$29,908,796	\$25,475,631	14.56%	\$30,256	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,052	15.32%	\$40,490,408,152	19.75%	\$38,488,981	\$35,202,779,132	26.05%	86.9%	\$33,462,718	\$39,051,496	22.33%	\$37,121	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	109	1.59%	\$1,540,103,946	0.75%	\$14,129,394	\$1,016,455,366	0.75%	66.0%	\$9,325,279	\$1,332,208	0.76%	\$12,222	0.087%	0.131%
Warehousing and Storage	493	0.128%	30	0.44%	\$698,787,595	0.34%	\$23,292,920	\$552,969,959	0.41%	79.1%	\$18,432,332	\$704,811	0.40%	\$23,494	0.101%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	110	1.60%	\$1,764,920,422	0.86%	\$16,044,731	\$1,278,922,765	0.95%	72.5%	\$11,626,571	\$3,227,859	1.85%	\$29,344	0.183%	0.252%
Finance and Insurance	52	0.111%	539	7.85%	\$17,675,761,045	8.62%	\$32,793,620	\$3,432,344,744	2.54%	19.4%	\$6,367,987	\$3,836,605	2.19%	\$7,118	0.022%	0.112%
Real Estate and Rental and Leasing	53	0.250%	390	5.68%	\$6,113,668,567	2.98%	\$15,676,073	\$4,189,982,638	3.10%	68.5%	\$10,743,545	\$10,424,239	5.96%	\$26,729	0.171%	0.249%
Professional, Scientific, and Technical Services	54	0.181%	417	6.07%	\$8,247,687,167	4.02%	\$19,778,626	\$3,665,237,240	2.71%	44.4%	\$8,789,538	\$6,578,405	3.76%	\$15,776	0.080%	0.179%
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%	\$4,183,841,299	2.04%	\$19,104,298	\$2,439,761,299	1.81%	58.3%	\$11,140,463	\$3,699,969	2.12%	\$16,895	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	0.49%	\$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	5.97%	\$9,716,980,753	4.74%	\$23,699,953	\$5,313,308,367	3.93%	54.7%	\$12,959,289	\$10,070,060	5.76%	\$24,561	0.104%	0.190%
Arts, Entertainment and Recreation	71	0.240%	163	2.37%	\$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%	158	2.30%	\$19,437,079,750	9.48%	\$123,019,492	\$10,363,436,009	7.67%	53.3%	\$65,591,367	\$20,757,812	11.87%	\$131,379	0.107%	0.200%
Food Services and Drinking Places	722	0.194%	337	4.91%	\$6,100,524,378	2.98%	\$18,102,446	\$3,914,798,371	2.90%	64.2%	\$11,616,612	\$7,599,207	4.34%	\$22,550	0.125%	0.194%
Other Services	81	0.142%	148	2.15%	\$1,924,826,815	0.94%	\$13,005,587	\$1,175,985,433	0.87%	61.1%	\$7,945,848	\$1,570,801	0.90%	\$10,614	0.082%	0.134%
Unclassified Business		0.128%	43	0.63%	\$692,066,905	0.34%	\$16,094,579	\$486,621,633	0.36%	70.3%	\$11,316,782	\$620,920	0.35%	\$14,440	0.090%	0.128%
TOTAL			6,869	100.00%	\$204,995,588,283	100.00%	\$29,843,585	\$135,123,512,322	100.00%	65.9%	\$19,671,497	\$174,917,350	100.00%	\$25,465	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 November 11, 2021 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	0.43%	\$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%	54	0.76%	\$8,036,178,197	3.70%	\$148,818,115	\$494,391,403	0.35%	6.2%	\$9,155,396	\$252,140	0.14%	\$4,669	0.003%	0.051%
Utilities and Telecommunications	22, 517	0.136%	117	1.64%	\$8,438,287,951	3.89%	\$72,122,119	\$7,606,180,509	5.32%	90.1%	\$65,010,090	\$10,339,660	5.63%	\$88,373	0.123%	0.136%
Construction	23	0.083%	883	12.38%	\$18,427,988,822	8.49%	\$20,869,750	\$10,911,801,313	7.64%	59.2%	\$12,357,646	\$9,060,609	4.93%	\$10,261	0.049%	0.083%
Manufacturing	31-33	0.091%	789	11.06%	\$21,040,038,060	9.69%	\$26,666,715	\$17,132,736,102	11.99%	81.4%	\$21,714,494	\$15,595,606	8.49%	\$19,766	0.074%	0.091%
Wholesale Trade	42	0.101%	853	11.96%	\$32,680,253,885	15.05%	\$38,312,138	\$27,717,789,541	19.40%	84.8%	\$32,494,478	\$27,999,042	15.25%	\$32,824	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,083	15.19%	\$42,307,216,505	19.48%	\$39,064,835	\$36,464,980,428	25.52%	86.2%	\$33,670,342	\$40,448,667	22.03%	\$37,349	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	116	1.63%	\$1,628,046,151	0.75%	\$14,034,881	\$1,031,467,418	0.72%	63.4%	\$8,891,961	\$1,345,500	0.73%	\$11,599	0.083%	0.130%
Warehousing and Storage	493	0.128%	31	0.43%	\$842,760,595	0.39%	\$27,185,826	\$642,656,861	0.45%	76.3%	\$20,730,866	\$816,055	0.44%	\$26,324	0.097%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	119	1.67%	\$2,181,249,966	1.00%	\$18,329,832	\$1,586,321,651	1.11%	72.7%	\$13,330,434	\$4,006,859	2.18%	\$33,671	0.184%	0.253%
Finance and Insurance	52	0.111%	567	7.95%	\$19,558,218,219	9.01%	\$34,494,212	\$4,203,949,927	2.94%	21.5%	\$7,414,374	\$4,712,213	2.57%	\$8,311	0.024%	0.112%
Real Estate and Rental and Leasing	53	0.250%	426	5.97%	\$6,363,936,224	2.93%	\$14,938,817	\$4,176,559,398	2.92%	65.6%	\$9,804,130	\$10,420,301	5.68%	\$24,461	0.164%	0.249%
Professional, Scientific, and Technical Services	54	0.181%	430	6.03%	\$6,211,807,516	2.86%	\$14,446,064	\$3,787,256,705	2.65%	61.0%	\$8,807,574	\$6,822,725	3.72%	\$15,867	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%	216	3.03%	\$4,357,773,138	2.01%	\$20,174,876	\$2,560,009,938	1.79%	58.7%	\$11,851,898	\$3,928,819	2.14%	\$18,189	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%	441	6.18%	\$10,831,999,289	4.99%	\$24,562,357	\$4,849,189,643	3.39%	44.8%	\$10,995,895	\$9,214,775	5.02%	\$20,895	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%	157	2.20%	\$20,089,247,837	9.25%	\$127,956,993	\$10,857,617,102	7.60%	54.0%	\$69,156,797	\$21,752,075	11.85%	\$138,548	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	367	5.15%	\$6,424,961,293	2.96%	\$17,506,707	\$4,168,659,520	2.92%	64.9%	\$11,358,745	\$8,087,932	4.40%	\$22,038	0.126%	0.194%
Other Services	81	0.142%	143	2.01%	\$1,980,420,036	0.91%	\$13,849,091	\$1,269,462,479	0.89%	64.1%	\$8,877,360	\$1,670,500	0.91%	\$11,682	0.084%	0.132%
Unclassified Business		0.128%	54	0.76%	\$867,329,270	0.40%	\$16,061,653	\$620,923,000	0.43%	71.6%	\$11,498,574	\$794,407	0.43%	\$14,711	0.092%	0.128%
TOTAL			7,132	100.00%	\$217,144,886,690	100.00%	\$30,446,563	\$142,873,003,465	100.00%	65.8%	\$20,032,670	\$183,608,375	100.00%	\$25,744	0.085%	0.129%

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Agriculture, Forestry, Fishing and Hunting	11	0.063%	35	0.46%	\$344,102,376	0.15%	\$9,831,496	\$203,832,776	0.13%	59.2%	\$5,823,794	\$128,415	0.06%	\$3,669	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%	122	1.62%	\$8,776,286,574	3.75%	\$71,936,775	\$7,923,435,430	5.03%	90.3%	\$64,946,192	\$10,772,390	5.38%	\$88,298	0.123%	0.136%
Construction	23	0.083%	960	12.74%	\$21,698,058,781	9.28%	\$22,602,145	\$12,767,837,987	8.11%	58.8%	\$13,299,831	\$10,598,420	5.29%	\$11,040	0.049%	0.083%
Manufacturing	31-33	0.091%	818	10.86%	\$24,096,094,087	10.31%	\$29,457,328	\$19,990,122,381	12.69%	83.0%	\$24,437,802	\$18,206,535	9.09%	\$22,257	0.076%	0.091%
Wholesale Trade	42	0.101%	913	12.12%	\$37,534,067,451	16.05%	\$41,110,698	\$31,884,687,245	20.25%	84.9%	\$34,922,987	\$32,194,742	16.08%	\$35,263	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,121	14.88%	\$45,325,874,687	19.39%	\$40,433,430	\$39,269,281,552	24.94%	86.6%	\$35,030,581	\$43,562,261	21.76%	\$38,860	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	122	1.62%	\$1,701,677,912	0.73%	\$13,948,180	\$1,025,137,906	0.65%	60.2%	\$8,402,770	\$1,350,491	0.67%	\$11,070	0.079%	0.132%
Warehousing and Storage	493	0.128%	40	0.53%	\$956,362,171	0.41%	\$23,909,054	\$725,844,217	0.46%	75.9%	\$18,146,105	\$922,725	0.46%	\$23,068	0.096%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	124	1.65%	\$2,161,575,370	0.92%	\$17,432,059	\$1,501,476,928	0.95%	69.5%	\$12,108,685	\$3,791,014	1.89%	\$30,573	0.175%	0.252%
Finance and Insurance	52	0.111%	598	7.94%	\$18,200,610,846	7.79%	\$30,435,804	\$4,608,903,080	2.93%	25.3%	\$7,707,196	\$5,116,111	2.56%	\$8,555	0.028%	0.111%
Real Estate and Rental and Leasing	53	0.250%	472	6.27%	\$7,170,053,500	3.07%	\$15,190,791	\$4,771,062,792	3.03%	66.5%	\$10,108,184	\$11,905,509	5.95%	\$25,224	0.166%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	459	6.09%	\$6,417,978,543	2.75%	\$13,982,524	\$3,708,720,271	2.36%	57.8%	\$8,080,001	\$6,669,224	3.33%	\$14,530	0.104%	0.180%
Management of Companies and Enterprises	55	0.137%	36	0.48%	\$422,285,458	0.18%	\$11,730,152	\$198,593,404	0.13%	47.0%	\$5,516,483	\$272,073	0.14%	\$7,558	0.064%	0.137%
Administrative and Support Services	561	0.154%	221	2.93%	\$4,581,994,504	1.96%	\$20,733,007	\$2,486,050,687	1.58%	54.3%	\$11,249,098	\$3,826,843	1.91%	\$17,316	0.084%	0.154%
Waste Management and Remediation Services	562	0.261%	23	0.31%	\$688,580,181	0.29%	\$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	5.95%	\$11,480,544,649	4.91%	\$25,626,216	\$5,171,586,952	3.28%	45.0%	\$11,543,721	\$9,828,420	4.91%	\$21,938	0.086%	0.190%
Arts, Entertainment and Recreation	71	0.240%	169	2.24%	\$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%	154	2.04%	\$20,553,142,803	8.79%	\$133,461,966	\$11,169,533,311	7.09%	54.3%	\$72,529,437	\$22,347,897	11.16%	\$145,116	0.109%	0.200%
Food Services and Drinking Places	722	0.194%	381	5.06%	\$6,673,042,373	2.85%	\$17,514,547	\$4,352,278,921	2.76%	65.2%	\$11,423,304	\$8,443,421	4.22%	\$22,161	0.127%	0.194%
Other Services	81	0.142%	155	2.06%	\$2,244,938,909	0.96%	\$14,483,477	\$1,451,330,145	0.92%	64.6%	\$9,363,420	\$1,939,766	0.97%	\$12,515	0.086%	0.134%
Unclassified Business		0.128%	67	0.89%	\$1,132,271,347	0.48%	\$16,899,572	\$806,912,773	0.51%	71.3%	\$12,043,474	\$1,030,296	0.51%	\$15,378	0.091%	0.128%
TOTAL			7,533	100.00%	\$233,788,767,627	100.00%	\$31,035,280	\$157,471,490,706	100.00%	67.4%	\$20,904,220	\$200,200,986	100.00%	\$26,577	0.086%	0.127%

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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 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%	40	0.51%	\$387,464,582	0.15%	\$9,686,615	\$226,453,525	0.13%	58.4%	\$5,661,338	\$142,666	0.06%	\$3,567	0.037%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	64	0.82%	\$7,311,044,775	2.83%	\$114,235,075	\$639,507,564	0.37%	8.7%	\$9,992,306	\$326,149	0.15%	\$5,096	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	121	1.56%	\$9,029,044,946	3.50%	\$74,620,206	\$8,183,806,999	4.69%	90.6%	\$67,634,769	\$11,126,127	5.04%	\$91,951	0.123%	0.136%
Construction	23	0.083%	1,029	13.23%	\$27,339,450,689	10.59%	\$26,568,951	\$15,638,431,281	8.96%	57.2%	\$15,197,698	\$12,988,869	5.88%	\$12,623	0.048%	0.083%
Manufacturing	31-33	0.091%	833	10.71%	\$27,502,500,424	10.65%	\$33,016,207	\$23,245,719,992	13.32%	84.5%	\$27,906,026	\$21,153,605	9.58%	\$25,394	0.077%	0.091%
Wholesale Trade	42	0.101%	938	12.06%	\$42,914,582,582	16.62%	\$45,751,154	\$35,898,296,050	20.57%	83.7%	\$38,271,105	\$36,274,597	16.42%	\$38,672	0.085%	0.101%
Retail Trade	44, 45	0.111%	1,169	15.04%	\$47,865,413,905	18.54%	\$40,945,606	\$41,611,233,814	23.85%	86.9%	\$35,595,581	\$46,187,722	20.91%	\$39,510	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	124	1.59%	\$1,621,125,432	0.63%	\$13,073,592	\$1,009,708,080	0.58%	62.3%	\$8,142,807	\$1,361,569	0.62%	\$10,980	0.084%	0.135%
Warehousing and Storage	493	0.128%	35	0.45%	\$900,075,277	0.35%	\$25,716,436	\$758,003,364	0.43%	84.2%	\$21,657,239	\$970,244	0.44%	\$27,721	0.108%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	126	1.62%	\$2,547,693,759	0.99%	\$20,219,792	\$1,797,254,017	1.03%	70.5%	\$14,263,921	\$4,543,782	2.06%	\$36,062	0.178%	0.253%
Finance and Insurance	52	0.111%	583	7.50%	\$22,736,351,160	8.81%	\$38,998,887	\$5,613,703,950	3.22%	24.7%	\$9,628,995	\$6,232,447	2.82%	\$10,690	0.027%	0.111%
Real Estate and Rental and Leasing	53	0.250%	517	6.65%	\$8,447,917,709	3.27%	\$16,340,266	\$5,718,626,291	3.28%	67.7%	\$11,061,173	\$14,284,017	6.47%	\$27,629	0.169%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	463	5.95%	\$6,596,351,919	2.56%	\$14,246,980	\$4,078,512,185	2.34%	61.8%	\$8,808,882	\$7,337,507	3.32%	\$15,848	0.111%	0.180%
Management of Companies and Enterprises	55	0.137%	35	0.45%	\$402,859,996	0.16%	\$11,510,286	\$205,246,592	0.12%	50.9%	\$5,864,188	\$281,188	0.13%	\$8,034	0.070%	0.137%
Administrative and Support Services	561	0.154%	233	3.00%	\$4,677,957,752	1.81%	\$20,077,072	\$2,296,558,794	1.32%	49.1%	\$9,856,476	\$3,536,701	1.60%	\$15,179	0.076%	0.154%
Waste Management and Remediation Services	562	0.261%	23	0.30%	\$734,226,188	0.28%	\$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%	26	0.33%	\$257,312,934	0.10%	\$9,896,651	\$132,788,790	0.08%	51.6%	\$5,107,261	\$373,137	0.17%	\$14,351	0.145%	0.281%
Health Care and Social Assistance	62	0.190%	454	5.84%	\$11,270,691,634	4.37%	\$24,825,312	\$5,554,443,012	3.18%	49.3%	\$12,234,456	\$10,553,442	4.78%	\$23,245	0.094%	0.190%
Arts, Entertainment and Recreation	71	0.240%	181	2.33%	\$3,942,671,414	1.53%	\$21,782,715	\$2,482,967,541	1.42%	63.0%	\$13,718,053	\$5,956,382	2.70%	\$32,908	0.151%	0.240%
Accommodation	721	0.200%	162	2.08%	\$20,961,362,927	8.12%	\$129,391,129	\$11,573,591,494	6.63%	55.2%	\$71,441,923	\$23,158,520	10.49%	\$142,954	0.110%	0.200%
Food Services and Drinking Places	722	0.194%	375	4.82%	\$6,972,144,276	2.70%	\$18,592,385	\$4,701,743,296	2.69%	67.4%	\$12,537,982	\$9,121,382	4.13%	\$24,324	0.131%	0.194%
Other Services	81	0.142%	168	2.16%	\$2,393,344,340	0.93%	\$14,246,097	\$1,565,477,086	0.90%	65.4%	\$9,318,316	\$2,222,978	1.01%	\$13,232	0.093%	0.142%
Unclassified Business		0.128%	76	0.98%	\$1,338,267,166	0.52%	\$17,608,779	\$979,267,959	0.56%	73.2%	\$12,885,105	\$1,253,463	0.57%	\$16,493	0.094%	0.128%
TOTAL			7,775	100.00%	\$258,149,855,787	100.00%	\$33,202,554	\$174,475,462,073	100.00%	67.6%	\$22,440,574	\$220,858,846	100.00%	\$28,406	0.086%	0.127%

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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%	42	0.56%	\$444,290,330	0.17%	\$10,578,341	\$275,047,893	0.16%	61.9%	\$6,548,759	\$173,280	0.08%	\$4,126	0.039%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	61	0.82%	\$7,462,760,755	2.94%	\$122,340,340	\$686,239,226	0.40%	9.2%	\$11,249,823	\$349,982	0.17%	\$5,737	0.005%	0.051%
Utilities and Telecommunications	22, 517	0.136%	120	1.60%	\$8,863,384,164	3.49%	\$73,861,535	\$8,033,089,243	4.73%	90.6%	\$66,942,410	\$10,925,001	5.17%	\$91,042	0.123%	0.136%
Construction	23	0.083%	994	13.29%	\$29,353,706,186	11.55%	\$29,530,892	\$16,473,678,445	9.70%	56.1%	\$16,573,117	\$13,673,153	6.46%	\$13,756	0.047%	0.083%
Manufacturing	31-33	0.091%	804	10.75%	\$25,892,511,354	10.18%	\$32,204,616	\$21,950,972,814	12.92%	84.8%	\$27,302,205	\$19,975,385	9.44%	\$24,845	0.077%	0.091%
Wholesale Trade	42	0.101%	891	11.91%	\$43,121,639,391	16.96%	\$48,396,902	\$36,146,046,747	21.28%	83.8%	\$40,567,954	\$36,542,827	17.28%	\$41,013	0.085%	0.101%
Retail Trade	44, 45	0.111%	1,096	14.66%	\$47,874,379,455	18.83%	\$43,681,003	\$41,995,217,523	24.72%	87.7%	\$38,316,804	\$46,614,692	22.04%	\$42,532	0.097%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	115	1.54%	\$1,397,779,151	0.55%	\$12,154,601	\$852,671,165	0.50%	61.0%	\$7,414,532	\$1,183,000	0.56%	\$10,287	0.085%	0.139%
Warehousing and Storage	493	0.128%	39	0.52%	\$1,028,044,041	0.40%	\$26,360,104	\$868,114,384	0.51%	84.4%	\$22,259,343	\$1,111,186	0.53%	\$28,492	0.108%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	122	1.63%	\$2,282,694,085	0.90%	\$18,710,607	\$1,605,107,778	0.94%	70.3%	\$13,156,621	\$4,060,923	1.92%	\$33,286	0.178%	0.253%
Finance and Insurance	52	0.111%	600	8.02%	\$23,499,702,828	9.24%	\$39,166,171	\$5,482,441,301	3.23%	23.3%	\$9,137,402	\$6,086,129	2.88%	\$10,144	0.026%	0.111%
Real Estate and Rental and Leasing	53	0.250%	527	7.05%	\$8,363,071,665	3.29%	\$15,869,206	\$5,566,287,055	3.28%	66.6%	\$10,562,215	\$13,915,718	6.58%	\$26,406	0.166%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	457	6.11%	\$6,701,868,972	2.64%	\$14,664,921	\$4,277,818,274	2.52%	63.8%	\$9,360,653	\$7,742,851	3.66%	\$16,943	0.116%	0.181%
Management of Companies and Enterprises	55	0.137%	35	0.47%	\$463,636,859	0.18%	\$13,246,767	\$253,514,124	0.15%	54.7%	\$7,243,261	\$347,314	0.16%	\$9,923	0.075%	0.137%
Administrative and Support Services	561	0.154%	219	2.93%	\$4,350,838,898	1.71%	\$19,866,844	\$2,115,023,569	1.25%	48.6%	\$9,657,642	\$3,257,136	1.54%	\$14,873	0.075%	0.154%
Waste Management and Remediation Services	562	0.261%	23	0.31%	\$755,030,521	0.30%	\$32,827,414	\$592,331,822	0.35%	78.5%	\$25,753,557	\$1,545,986	0.73%	\$67,217	0.205%	0.261%
Educational Services	61	0.281%	26	0.35%	\$305,682,826	0.12%	\$11,757,032	\$180,546,677	0.11%	59.1%	\$6,944,103	\$507,336	0.24%	\$19,513	0.166%	0.281%
Health Care and Social Assistance	62	0.190%	450	6.02%	\$11,450,982,479	4.50%	\$25,446,628	\$5,851,590,902	3.44%	51.1%	\$13,003,535	\$11,118,023	5.26%	\$24,707	0.097%	0.190%
Arts, Entertainment and Recreation	71	0.240%	152	2.03%	\$3,174,117,418	1.25%	\$20,882,351	\$1,966,854,505	1.16%	62.0%	\$12,939,832	\$4,720,451	2.23%	\$31,056	0.149%	0.240%
Accommodation	721	0.200%	148	1.98%	\$15,877,806,137	6.24%	\$107,282,474	\$8,584,580,152	5.05%	54.1%	\$58,003,920	\$17,169,160	8.12%	\$116,008	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	326	4.36%	\$5,595,827,109	2.20%	\$17,165,114	\$3,696,148,487	2.18%	66.1%	\$11,337,879	\$7,170,528	3.39%	\$21,995	0.128%	0.194%
Other Services	81	0.142%	157	2.10%	\$2,206,341,735	0.87%	\$14,053,132	\$1,499,386,966	0.88%	68.0%	\$9,550,235	\$2,129,129	1.01%	\$13,561	0.097%	0.142%
Unclassified Business		0.128%	74	0.99%	\$3,786,932,488	1.49%	\$51,174,763	\$921,092,375	0.54%	24.3%	\$12,447,194	\$1,178,998	0.56%	\$15,932	0.031%	0.128%
TOTAL			7,478	100.00%	\$254,253,028,846	100.00%	\$34,000,138	\$169,873,801,428	100.00%	66.8%	\$22,716,475	\$211,498,189	100.00%	\$28,283	0.083%	0.125%

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Agriculture, Forestry, Fishing and Hunting	11	0.063%	44	0.65%	\$567,771,415	0.23%	\$12,903,896	\$391,292,926	0.23%	68.9%	\$8,893,021	\$246,515	0.12%	\$5,603	0.043%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	48	0.71%	\$7,983,533,172	3.25%	\$166,323,608	\$684,469,635	0.40%	8.6%	\$14,259,784	\$349,080	0.17%	\$7,272	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	116	1.72%	\$8,458,843,520	3.44%	\$72,921,065	\$7,797,565,215	4.58%	92.2%	\$67,220,390	\$10,604,689	5.13%	\$91,420	0.125%	0.136%
Construction	23	0.083%	839	12.47%	\$25,623,824,414	10.43%	\$30,540,911	\$15,410,426,187	9.06%	60.1%	\$18,367,612	\$12,790,654	6.19%	\$15,245	0.050%	0.083%
Manufacturing	31-33	0.091%	751	11.16%	\$27,012,648,176	11.00%	\$35,968,906	\$23,318,868,573	13.71%	86.3%	\$31,050,424	\$21,220,170	10.26%	\$28,256	0.079%	0.091%
Wholesale Trade	42	0.101%	825	12.26%	\$40,498,003,810	16.49%	\$49,088,489	\$35,495,269,218	20.87%	87.6%	\$43,024,569	\$35,850,222	17.34%	\$43,455	0.089%	0.101%
Retail Trade	44, 45	0.111%	993	14.76%	\$52,860,492,273	21.52%	\$53,233,124	\$47,249,376,670	27.78%	89.4%	\$47,582,454	\$52,446,808	25.37%	\$52,817	0.099%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	99	1.47%	\$1,205,028,227	0.49%	\$12,172,002	\$752,703,563	0.44%	62.5%	\$7,603,066	\$1,032,062	0.50%	\$10,425	0.086%	0.137%
Warehousing and Storage	493	0.128%	32	0.48%	\$1,000,294,428	0.41%	\$31,259,201	\$868,065,153	0.51%	86.8%	\$27,127,036	\$1,111,123	0.54%	\$34,723	0.111%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	111	1.65%	\$2,291,800,153	0.93%	\$20,646,848	\$1,682,500,104	0.99%	73.4%	\$15,157,659	\$4,256,725	2.06%	\$38,349	0.186%	0.253%
Finance and Insurance	52	0.111%	562	8.35%	\$19,532,571,424	7.95%	\$34,755,465	\$6,478,932,078	3.81%	33.2%	\$11,528,349	\$7,191,615	3.48%	\$12,796	0.037%	0.111%
Real Estate and Rental and Leasing	53	0.250%	520	7.73%	\$7,952,051,420	3.24%	\$15,292,407	\$5,308,183,423	3.12%	66.8%	\$10,208,045	\$13,270,459	6.42%	\$25,520	0.167%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	412	6.12%	\$6,158,445,912	2.51%	\$14,947,684	\$4,169,957,208	2.45%	67.7%	\$10,121,255	\$7,547,623	3.65%	\$18,319	0.123%	0.181%
Management of Companies and Enterprises	55	0.137%	33	0.49%	\$644,152,606	0.26%	\$19,519,776	\$423,338,118	0.25%	65.7%	\$12,828,428	\$579,973	0.28%	\$17,575	0.090%	0.137%
Administrative and Support Services	561	0.154%	160	2.38%	\$3,474,088,060	1.41%	\$21,713,050	\$1,291,878,209	0.76%	37.2%	\$8,074,239	\$1,989,492	0.96%	\$12,434	0.057%	0.154%
Waste Management and Remediation Services	562	0.261%	21	0.31%	\$732,535,326	0.30%	\$34,882,635	\$588,535,039	0.35%	80.3%	\$28,025,478	\$1,536,076	0.74%	\$73,146	0.210%	0.261%
Educational Services	61	0.281%	22	0.33%	\$220,316,873	0.09%	\$10,014,403	\$113,897,763	0.07%	51.7%	\$5,177,171	\$320,053	0.15%	\$14,548	0.145%	0.281%
Health Care and Social Assistance	62	0.190%	412	6.12%	\$11,645,373,463	4.74%	\$28,265,470	\$6,082,337,587	3.58%	52.2%	\$14,762,955	\$11,556,441	5.59%	\$28,050	0.099%	0.190%
Arts, Entertainment and Recreation	71	0.240%	106	1.58%	\$2,647,668,037	1.08%	\$24,978,000	\$1,323,815,035	0.78%	50.0%	\$12,488,821	\$3,177,156	1.54%	\$29,973	0.120%	0.240%
Accommodation	721	0.200%	124	1.84%	\$12,829,124,158	5.22%	\$103,460,679	\$5,052,402,537	2.97%	39.4%	\$40,745,182	\$10,104,805	4.89%	\$81,490	0.079%	0.200%
Food Services and Drinking Places	722	0.194%	297	4.41%	\$5,258,001,589	2.14%	\$17,703,709	\$3,323,205,342	1.95%	63.2%	\$11,189,244	\$6,447,018	3.12%	\$21,707	0.123%	0.194%
Other Services	81	0.142%	126	1.87%	\$1,894,560,820	0.77%	\$15,036,197	\$1,321,026,001	0.78%	69.7%	\$10,484,333	\$1,875,857	0.91%	\$14,888	0.099%	0.142%
Unclassified Business		0.128%	75	1.11%	\$5,160,786,509	2.10%	\$68,810,487	\$964,496,600	0.57%	18.7%	\$12,859,955	\$1,234,556	0.60%	\$16,461	0.024%	0.128%
TOTAL			6,728	100.00%	\$245,651,915,784	100.00%	\$36,511,878	\$170,092,542,184	100.00%	69.2%	\$25,281,293	\$206,739,172	100.00%	\$30,728	0.084%	0.122%

NOTES:

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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 2: COMMERCE TAX - NUMBER OF TAXPAYERS BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	30	31	35	40	42	44	0.44%	0.43%	0.46%	0.51%	0.56%	0.65%	1	4	5	2	2	3.3%	12.9%	14.3%	5.0%	4.8%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	62	54	64	64	61	48	0.90%	0.76%	0.85%	0.82%	0.82%	0.71%	-8	10	0	-3	-13	-12.9%	18.5%	0.0%	-4.7%	-21.3%
Utilities and Telecommunications	22, 517	0.136%	114	117	122	121	120	116	1.66%	1.64%	1.62%	1.56%	1.60%	1.72%	3	5	-1	-1	-4	2.6%	4.3%	-0.8%	-0.8%	-3.3%
Construction	23	0.083%	861	883	960	1,029	994	839	12.53%	12.38%	12.74%	13.23%	13.29%	12.47%	22	77	69	-35	-155	2.6%	8.7%	7.2%	-3.4%	-15.6%
Manufacturing	31-33	0.091%	749	789	818	833	804	751	10.90%	11.06%	10.86%	10.71%	10.75%	11.16%	40	29	15	-29	-53	5.3%	3.7%	1.8%	-3.5%	-6.6%
Wholesale Trade	42	0.101%	842	853	913	938	891	825	12.26%	11.96%	12.12%	12.06%	11.91%	12.26%	11	60	25	-47	-66	1.3%	7.0%	2.7%	-5.0%	-7.4%
Retail Trade	44, 45	0.111%	1,052	1,083	1,121	1,169	1,096	993	15.32%	15.19%	14.88%	15.04%	14.66%	14.76%	31	38	48	-73	-103	2.9%	3.5%	4.3%	-6.2%	-9.4%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	109	116	122	124	115	99	1.59%	1.63%	1.62%	1.59%	1.54%	1.47%	7	6	2	-9	-16	6.4%	5.2%	1.6%	-7.3%	-13.9%
Warehousing and Storage	493	0.128%	30	31	40	35	39	32	0.44%	0.43%	0.53%	0.45%	0.52%	0.48%	1	9	-5	4	-7	3.3%	29.0%	-12.5%	11.4%	-17.9%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	110	119	124	126	122	111	1.60%	1.67%	1.65%	1.62%	1.63%	1.65%	9	5	2	-4	-11	8.2%	4.2%	1.6%	-3.2%	-9.0%
Finance and Insurance	52	0.111%	539	567	598	583	600	562	7.85%	7.95%	7.94%	7.50%	8.02%	8.35%	28	31	-15	17	-38	5.2%	5.5%	-2.5%	2.9%	-6.3%
Real Estate and Rental and Leasing	53	0.250%	390	426	472	517	527	520	5.68%	5.97%	6.27%	6.65%	7.05%	7.73%	36	46	45	10	-7	9.2%	10.8%	9.5%	1.9%	-1.3%
Professional, Scientific, and Technical Services	54	0.181%	417	430	459	463	457	412	6.07%	6.03%	6.09%	5.95%	6.11%	6.12%	13	29	4	-6	-45	3.1%	6.7%	0.9%	-1.3%	-9.8%
Management of Companies and Enterprises	55	0.137%	30	28	36	35	35	33	0.44%	0.39%	0.48%	0.45%	0.47%	0.49%	-2	8	-1	0	-2	-6.7%	28.6%	-2.8%	0.0%	-5.7%
Administrative and Support Services	561	0.154%	219	216	221	233	219	160	3.19%	3.03%	2.93%	3.00%	2.93%	2.38%	-3	5	12	-14	-59	-1.4%	2.3%	5.4%	-6.0%	-26.9%
Waste Management and Remediation Services	562	0.261%	22	25	23	23	23	21	0.32%	0.35%	0.31%	0.30%	0.31%	0.31%	3	-2	0	0	-2	13.6%	-8.0%	0.0%	0.0%	-8.7%
Educational Services	61	0.281%	34	34	31	26	26	22	0.49%	0.48%	0.41%	0.33%	0.35%	0.33%	0	-3	-5	0	-4	0.0%	-8.8%	-16.1%	0.0%	-15.4%
Health Care and Social Assistance	62	0.190%	410	441	448	454	450	412	5.97%	6.18%	5.95%	5.84%	6.02%	6.12%	31	7	6	-4	-38	7.6%	1.6%	1.3%	-0.9%	-8.4%
Arts, Entertainment and Recreation	71	0.240%	163	168	169	181	152	106	2.37%	2.36%	2.24%	2.33%	2.03%	1.58%	5	1	12	-29	-46	3.1%	0.6%	7.1%	-16.0%	-30.3%
Accommodation	721	0.200%	158	157	154	162	148	124	2.30%	2.20%	2.04%	2.08%	1.98%	1.84%	-1	-3	8	-14	-24	-0.6%	-1.9%	5.2%	-8.6%	-16.2%
Food Services and Drinking Places	722	0.194%	337	367	381	375	326	297	4.91%	5.15%	5.06%	4.82%	4.36%	4.41%	30	14	-6	-49	-29	8.9%	3.8%	-1.6%	-13.1%	-8.9%
Other Services	81	0.142%	148	143	155	168	157	126	2.15%	2.01%	2.06%	2.16%	2.10%	1.87%	-5	12	13	-11	-31	-3.4%	8.4%	8.4%	-6.5%	-19.7%
Unclassified Business		0.128%	43	54	67	76	74	75	0.63%	0.76%	0.89%	0.98%	0.99%	1.11%	11	13	9	-2	1	25.6%	24.1%	13.4%	-2.6%	1.4%
TOTAL			6,869	7,132	7,533	7,775	7,478	6,728	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	263	401	242	-297	-750	3.8%	5.6%	3.2%	-3.8%	-10.0%

NOTES:

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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 3: COMMERCE TAX - TOTAL GROSS REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$260,191,949	\$283,130,181	\$344,102,376	\$387,464,582	\$444,290,330	\$567,771,415	0.13%	0.13%	0.15%	0.15%	0.17%	0.23%	\$22,938,232	\$60,972,195	\$43,362,206	\$56,825,747	\$123,481,085	8.8%	21.5%	12.6%	14.7%	27.8%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$7,379,600,043	\$8,036,178,197	\$7,779,368,850	\$7,311,044,775	\$7,462,760,755	\$7,983,533,172	3.60%	3.70%	3.33%	2.83%	2.94%	3.25%	\$656,578,154	-\$256,809,347	-\$468,324,075	\$151,715,980	\$520,772,417	8.9%	-3.2%	-6.0%	2.1%	7.0%
Utilities and Telecommunications	22, 517	0.136%	\$8,971,382,507	\$8,438,287,951	\$8,776,286,574	\$9,029,044,946	\$8,863,384,164	\$8,458,843,520	4.38%	3.89%	3.75%	3.50%	3.49%	3.44%	-\$533,094,556	\$337,998,622	\$252,758,372	-\$165,660,782	-\$404,540,645	-5.9%	4.0%	2.9%	-1.8%	-4.6%
Construction	23	0.083%	\$16,582,607,796	\$18,427,988,822	\$21,698,058,781	\$27,339,450,689	\$29,353,706,186	\$25,623,824,414	8.09%	8.49%	9.28%	10.59%	11.55%	10.43%	\$1,845,381,026	\$3,270,069,960	\$5,641,391,908	\$2,014,255,497	-\$3,729,881,773	11.1%	17.7%	26.0%	7.4%	-12.7%
Manufacturing	31-33	0.091%	\$19,108,705,026	\$21,040,038,060	\$24,096,094,087	\$27,502,500,424	\$25,892,511,354	\$27,012,648,176	9.32%	9.69%	10.31%	10.65%	10.18%	11.00%	\$1,931,333,035	\$3,056,056,026	\$3,406,406,337	-\$1,609,989,070	\$1,120,136,822	10.1%	14.5%	14.1%	-5.9%	4.3%
Wholesale Trade	42	0.101%	\$29,668,397,310	\$32,680,253,885	\$37,534,067,451	\$42,914,582,582	\$43,121,639,391	\$40,498,003,810	14.47%	15.05%	16.05%	16.62%	16.96%	16.49%	\$3,011,856,575	\$4,853,813,566	\$5,380,515,131	\$207,056,809	-\$2,623,635,581	10.2%	14.9%	14.3%	0.5%	-6.1%
Retail Trade	44, 45	0.111%	\$40,490,408,152	\$42,307,216,505	\$45,325,874,687	\$47,865,413,905	\$47,874,379,455	\$52,860,492,273	19.75%	19.48%	19.39%	18.54%	18.83%	21.52%	\$1,816,808,354	\$3,018,658,182	\$2,539,539,218	\$8,965,550	\$4,986,112,818	4.5%	7.1%	5.6%	0.0%	10.4%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331%	\$1,540,103,946	\$1,628,046,151	\$1,701,677,912	\$1,621,125,432	\$1,397,779,151	\$1,205,028,227	0.75%	0.75%	0.73%	0.63%	0.55%	0.49%	\$87,942,205	\$73,631,761	-\$80,552,480	-\$223,346,282	-\$192,750,923	5.7%	4.5%	-4.7%	-13.8%	-13.8%
Warehousing and Storage	493	0.128%	\$698,787,595	\$842,760,595	\$956,362,171	\$900,075,277	\$1,028,044,041	\$1,000,294,428	0.34%	0.39%	0.41%	0.35%	0.40%	0.41%	\$143,973,000	\$113,601,576	-\$56,286,894	\$127,968,764	-\$27,749,613	20.6%	13.5%	-5.9%	14.2%	-2.7%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,764,920,422	\$2,181,249,966	\$2,161,575,370	\$2,547,693,759	\$2,282,694,085	\$2,291,800,153	0.86%	1.00%	0.92%	0.99%	0.90%	0.93%	\$416,329,544	-\$19,674,596	\$386,118,388	-\$264,999,674	\$9,106,069	23.6%	-0.9%	17.9%	-10.4%	0.4%
Finance and Insurance	52	0.111%	\$17,675,761,045	\$19,558,218,219	\$18,200,610,846	\$22,736,351,160	\$23,499,702,828	\$19,532,571,424	8.62%	9.01%	7.79%	8.81%	9.24%	7.95%	\$1,882,457,174	-\$1,357,607,373	\$4,535,740,314	\$763,351,668	-\$3,967,131,404	10.6%	-6.9%	24.9%	3.4%	-16.9%
Real Estate and Rental and Leasing	53	0.250%	\$6,113,668,567	\$6,363,936,224	\$7,170,053,500	\$8,447,917,709	\$8,363,071,665	\$7,952,051,420	2.98%	2.93%	3.07%	3.27%	3.29%	3.24%	\$250,267,657	\$806,117,276	\$1,277,864,209	-\$84,846,044	-\$411,020,246	4.1%	12.7%	17.8%	-1.0%	-4.9%
Professional, Scientific, and Technical Services	54	0.181%	\$8,247,687,167	\$6,211,807,516	\$6,417,978,543	\$6,596,351,919	\$6,701,868,972	\$6,158,445,912	4.02%	2.86%	2.75%	2.56%	2.64%	2.51%	-\$2,035,879,651	\$206,171,027	\$178,373,376	\$105,517,053	-\$543,423,060	-24.7%	3.3%	2.8%	1.6%	-8.1%
Management of Companies and Enterprises	55	0.137%	\$381,950,913	\$334,340,496	\$422,285,458	\$402,859,996	\$463,636,859	\$644,152,606	0.19%	0.15%	0.18%	0.16%	0.18%	0.26%	-\$47,610,417	\$87,944,962	-\$19,425,463	\$60,776,863	\$180,515,747	-12.5%	26.3%	-4.6%	15.1%	38.9%
Administrative and Support Services	561	0.154%	\$4,183,841,299	\$4,357,773,138	\$4,581,994,504	\$4,677,957,752	\$4,350,838,898	\$3,474,088,060	2.04%	2.01%	1.96%	1.81%	1.71%	1.41%	\$173,931,838	\$224,221,366	\$95,963,249	-\$327,118,855	-\$876,750,837	4.2%	5.1%	2.1%	-7.0%	-20.2%
Waste Management and Remediation Services	562	0.261%	\$593,317,210	\$650,497,994	\$688,580,181	\$734,226,188	\$755,030,521	\$732,535,326	0.29%	0.30%	0.29%	0.28%	0.30%	0.30%	\$57,180,785	\$38,082,186	\$45,646,008	\$20,804,332	-\$22,495,194	9.6%	5.9%	6.6%	2.8%	-3.0%
Educational Services	61	0.281%	\$465,148,202	\$446,194,015	\$278,198,263	\$257,312,934	\$305,682,826	\$220,316,873	0.23%	0.21%	0.12%	0.10%	0.12%	0.09%	-\$18,954,188	-\$167,995,752	-\$20,885,328	\$48,369,891	-\$85,365,952	-4.1%	-37.7%	-7.5%	18.8%	-27.9%
Health Care and Social Assistance	62	0.190%	\$9,716,980,753	\$10,831,999,289	\$11,480,544,649	\$11,270,691,634	\$11,450,982,479	\$11,645,373,463	4.74%	4.99%	4.91%	4.37%	4.50%	4.74%	\$1,115,018,536	\$648,545,360	-\$209,853,016	\$180,290,845	\$194,390,984	11.5%	6.0%	-1.8%	1.6%	1.7%
Arts, Entertainment and Recreation	71	0.240%	\$2,997,630,535	\$3,163,011,050	\$3,571,657,994	\$3,942,671,414	\$3,174,117,418	\$2,647,668,037	1.46%	1.46%	1.53%	1.53%	1.25%	1.08%	\$165,380,516	\$408,646,943	\$371,013,420	-\$768,553,996	-\$526,449,381	5.5%	12.9%	10.4%	-19.5%	-16.6%
Accommodation	721	0.200%	\$19,437,079,750	\$20,089,247,837	\$20,553,142,803	\$20,961,362,927	\$15,877,806,137	\$12,829,124,158	9.48%	9.25%	8.79%	8.12%	6.24%	5.22%	\$652,168,087	\$463,894,966	\$408,220,124	-\$5,083,556,790	-\$3,048,681,979	3.4%	2.3%	2.0%	-24.3%	-19.2%
Food Services and Drinking Places	722	0.194%	\$6,100,524,378	\$6,424,961,293	\$6,673,042,373	\$6,972,144,276	\$5,595,827,109	\$5,258,001,589	2.98%	2.96%	2.85%	2.70%	2.20%	2.14%	\$324,436,915	\$248,081,080	\$299,101,903	-\$1,376,317,167	-\$337,825,521	5.3%	3.9%	4.5%	-19.7%	-6.0%
Other Services	81	0.142%	\$1,924,826,815	\$1,980,420,036	\$2,244,938,909	\$2,393,344,340	\$2,206,341,735	\$1,894,560,820	0.94%	0.91%	0.96%	0.93%	0.87%	0.77%	\$55,593,221	\$264,518,873	\$148,405,431	-\$187,002,605	-\$311,780,916	2.9%	13.4%	6.6%	-7.8%	-14.1%
Unclassified Business		0.128%	\$692,066,905	\$867,329,270	\$1,132,271,347	\$1,338,267,166	\$3,786,932,488	\$5,160,786,509	0.34%	0.40%	0.48%	0.52%	1.49%	2.10%	\$175,262,364	\$264,942,077	\$205,995,819	\$2,448,665,322	\$1,373,854,021	25.3%	30.5%	18.2%	183.0%	36.3%
TOTAL			\$204,995,588,283	\$217,144,886,690	\$233,788,767,627	\$258,149,855,787	\$254,253,028,846	\$245,651,915,784	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$12,149,298,407	\$16,643,880,938	\$24,361,088,160	-\$3,896,826,941	-\$8,601,113,062	5.9%	7.7%	10.4%	-1.5%	-3.4%

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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 4: COMMERCE TAX -TOTAL GROSS REVENUE PER TAXPAYER BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$8,673,065	\$9,133,232	\$9,831,496	\$9,686,615	\$10,578,341	\$12,903,896	29.06%	30.00%	31.68%	29.17%	31.11%	35.34%	\$460,167	\$698,265	-\$144,882	\$891,727	\$2,325,555	5.3%	7.6%	-1.5%	9.2%	22.0%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$119,025,807	\$148,818,115	\$121,552,638	\$114,235,075	\$122,340,340	\$166,323,608	398.83%	488.78%	391.66%	344.06%	359.82%	455.53%	\$29,792,308	-\$27,265,476	-\$7,317,564	\$8,105,266	\$43,983,268	25.0%	-18.3%	-6.0%	7.1%	36.0%
Utilities and Telecommunications	22, 517	0.136%	\$78,696,338	\$72,122,119	\$71,936,775	\$74,620,206	\$73,861,535	\$72,921,065	263.70%	236.88%	231.79%	224.74%	217.24%	199.72%	-\$6,574,219	-\$185,344	\$2,683,431	-\$758,671	-\$940,470	-8.4%	-0.3%	3.7%	-1.0%	-1.3%
Construction	23	0.083%	\$19,259,707	\$20,869,750	\$22,602,145	\$26,568,951	\$29,530,892	\$30,540,911	64.54%	68.55%	72.83%	80.02%	86.86%	83.65%	\$1,610,042	\$1,732,395	\$3,966,807	\$2,961,940	\$1,010,020	8.4%	8.3%	17.6%	11.1%	3.4%
Manufacturing	31-33	0.091%	\$25,512,290	\$26,666,715	\$29,457,328	\$33,016,207	\$32,204,616	\$35,968,906	85.49%	87.59%	94.92%	99.44%	94.72%	98.51%	\$1,154,425	\$2,790,613	\$3,558,879	-\$811,591	\$3,764,290	4.5%	10.5%	12.1%	-2.5%	11.7%
Wholesale Trade	42	0.101%	\$35,235,626	\$38,312,138	\$41,110,698	\$45,751,154	\$48,396,902	\$49,088,489	118.07%	125.83%	132.46%	137.79%	142.34%	134.45%	\$3,076,512	\$2,798,560	\$4,640,456	\$2,645,748	\$691,588	8.7%	7.3%	11.3%	5.8%	1.4%
Retail Trade	44, 45	0.111%	\$38,488,981	\$39,064,835	\$40,433,430	\$40,945,606	\$43,681,003	\$53,233,124	128.97%	128.31%	130.28%	123.32%	128.47%	145.80%	\$575,854	\$1,368,595	\$512,177	\$2,735,397	\$9,552,121	1.5%	3.5%	1.3%	6.7%	21.9%
		0.058% 0.202% 0.331%																						
Transportation	481-488, 491, 492	0.129%	\$14,129,394	\$14,034,881	\$13,948,180	\$13,073,592	\$12,154,601	\$12,172,002	47.34%	46.10%	44.94%	39.38%	35.75%	33.34%	-\$94,513	-\$86,701	-\$874,587	-\$918,991	\$17,401	-0.7%	-0.6%	-6.3%	-7.0%	0.1%
Warehousing and Storage	493	0.128%	\$23,292,920	\$27,185,826	\$23,909,054	\$25,716,436	\$26,360,104	\$31,259,201	78.05%	89.29%	77.04%	77.45%	77.53%	85.61%	\$3,892,906	-\$3,276,771	\$1,807,382	\$643,667	\$4,899,097	16.7%	-12.1%	7.6%	2.5%	18.6%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$16,044,731	\$18,329,832	\$17,432,059	\$20,219,792	\$18,710,607	\$20,646,848	53.76%	60.20%	56.17%	60.90%	55.03%	56.55%	\$2,285,101	-\$897,772	\$2,787,732	-\$1,509,184	\$1,936,241	14.2%	-4.9%	16.0%	-7.5%	10.3%
Finance and Insurance	52	0.111%	\$32,793,620	\$34,494,212	\$30,435,804	\$38,998,887	\$39,166,171	\$34,755,465	109.88%	113.29%	98.07%	117.46%	115.19%	95.19%	\$1,700,592	-\$4,058,408	\$8,563,083	\$167,284	-\$4,410,706	5.2%	-11.8%	28.1%	0.4%	-11.3%
Real Estate and Rental and Leasing	53	0.250%	\$15,676,073	\$14,938,817	\$15,190,791	\$16,340,266	\$15,869,206	\$15,292,407	52.53%	49.07%	48.95%	49.21%	46.67%	41.88%	-\$737,256	\$251,974	\$1,149,475	-\$471,060	-\$576,800	-4.7%	1.7%	7.6%	-2.9%	-3.6%
Professional, Scientific, and Technical Services	54	0.181%	\$19,778,626	\$14,446,064	\$13,982,524	\$14,246,980	\$14,664,921	\$14,947,684	66.27%	47.45%	45.05%	42.91%	43.13%	40.94%	-\$5,332,562	-\$463,540	\$264,456	\$417,941	\$282,763	-27.0%	-3.2%	1.9%	2.9%	1.9%
Management of Companies and Enterprises	55	0.137%	\$12,731,697	\$11,940,732	\$11,730,152	\$11,510,286	\$13,246,767	\$19,519,776	42.66%	39.22%	37.80%	34.67%	38.96%	53.46%	-\$790,965	-\$210,580	-\$219,866	\$1,736,482	\$6,273,009	-6.2%	-1.8%	-1.9%	15.1%	47.4%
Administrative and Support Services	561	0.154%	\$19,104,298	\$20,174,876	\$20,733,007	\$20,077,072	\$19,866,844	\$21,713,050	64.01%	66.26%	66.80%	60.47%	58.43%	59.47%	\$1,070,577	\$558,131	-\$655,935	-\$210,228	\$1,846,206	5.6%	2.8%	-3.2%	-1.0%	9.3%
Waste Management and Remediation Services	562	0.261%	\$26,968,964	\$26,019,920	\$29,938,269	\$31,922,878	\$32,827,414	\$34,882,635	90.37%	85.46%	96.47%	96.15%	96.55%	95.54%	-\$949,044	\$3,918,349	\$1,984,609	\$904,536	\$2,055,221	-3.5%	15.1%	6.6%	2.8%	6.3%
Educational Services	61	0.281%	\$13,680,829	\$13,123,353	\$8,974,138	\$9,896,651	\$11,757,032	\$10,014,403	45.84%	43.10%	28.92%	29.81%	34.58%	27.43%	-\$557,476	-\$4,149,216	\$922,514	\$1,860,380	-\$1,742,628	-4.1%	-31.6%	10.3%	18.8%	-14.8%
Health Care and Social Assistance	62	0.190%	\$23,699,953	\$24,562,357	\$25,626,216	\$24,825,312	\$25,446,628	\$28,265,470	79.41%	80.67%	82.57%	74.77%	74.84%	77.41%	\$862,404	\$1,063,859	-\$800,904	\$621,316	\$2,818,842	3.6%	4.3%	-3.1%	2.5%	11.1%
Arts, Entertainment and Recreation	71	0.240%	\$18,390,371	\$18,827,447	\$21,134,071	\$21,782,715	\$20,882,351	\$24,978,000	61.62%	61.84%	68.10%	65.61%	61.42%	68.41%	\$437,075	\$2,306,624	\$648,644	-\$900,364	\$4,095,649	2.4%	12.3%	3.1%	-4.1%	19.6%
Accommodation	721	0.200%	\$123,019,492	\$127,956,993	\$133,461,966	\$129,391,129	\$107,282,474	\$103,460,679	412.21%	420.27%	430.03%	389.70%	315.54%	283.36%	\$4,937,501	\$5,504,974	-\$4,070,837	-\$22,108,655	-\$3,821,795	4.0%	4.3%	-3.1%	-17.1%	-3.6%
Food Services and Drinking Places	722	0.194%	\$18,102,446	\$17,506,707	\$17,514,547	\$18,592,385	\$17,165,114	\$17,703,709	60.66%	57.50%	56.43%	56.00%	50.49%	48.49%	-\$595,740	\$7,840	\$1,077,838	-\$1,427,271	\$538,595	-3.3%	0.0%	6.2%	-7.7%	3.1%
Other Services	81	0.142%	\$13,005,587	\$13,849,091	\$14,483,477	\$14,246,097	\$14,053,132	\$15,036,197	43.58%	45.49%	46.67%	42.91%	41.33%	41.18%	\$843,505	\$634,386	-\$237,380	-\$192,965	\$983,065	6.5%	4.6%	-1.6%	-1.4%	7.0%
Unclassified Business		0.128%	\$16,094,579	\$16,061,653	\$16,899,572	\$17,608,779	\$51,174,763	\$68,810,487	53.93%	52.75%	54.45%	53.03%	150.51%	188.46%	-\$32,926	\$837,919	\$709,206	\$33,565,985	\$17,635,723	-0.2%	5.2%	4.2%	190.6%	34.5%
TOTAL			\$29,843,585	\$30,446,563	\$31,035,280	\$33,202,554	\$34,000,138	\$36,511,878	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$602,977	\$588,718	\$2,167,273	\$797,584	\$2,511,741	2.0%	1.9%	7.0%	2.4%	7.4%

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 2021 to date through November 11, 2021 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2021). 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 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$140,177,739	\$158,950,405	\$203,832,776	\$226,453,525	\$275,047,893	\$391,292,926	0.10%	0.11%	0.13%	0.13%	0.16%	0.23%	\$18,772,666	\$44,882,371	\$22,620,749	\$48,594,367	\$116,245,033	13.4%	28.2%	11.1%	21.5%	42.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$498,799,224	\$494,391,403	\$568,396,733	\$639,507,564	\$686,239,226	\$684,469,635	0.37%	0.35%	0.36%	0.37%	0.40%	0.40%	-\$4,407,821	\$74,005,330	\$71,110,831	\$46,731,663	-\$1,769,591	-0.9%	15.0%	12.5%	7.3%	-0.3%
Utilities and Telecommunications	22, 517	0.136%	\$8,318,840,479	\$7,606,180,509	\$7,923,435,430	\$8,183,806,999	\$8,033,089,243	\$7,797,565,215	6.16%	5.32%	5.03%	4.69%	4.73%	4.58%	-\$712,659,970	\$317,254,921	\$260,371,570	-\$150,717,756	-\$235,524,029	-8.6%	4.2%	3.3%	-1.8%	-2.9%
Construction	23	0.083%	\$9,862,232,899	\$10,911,801,313	\$12,767,837,987	\$15,638,431,281	\$16,473,678,445	\$15,410,426,187	7.30%	7.64%	8.11%	8.96%	9.70%	9.06%	\$1,049,568,414	\$1,856,036,674	\$2,870,593,295	\$835,247,163	-\$1,063,252,258	10.6%	17.0%	22.5%	5.3%	-6.5%
Manufacturing	31-33	0.091%	\$15,561,245,958	\$17,132,736,102	\$19,990,122,381	\$23,245,719,992	\$21,950,972,814	\$23,318,868,573	11.52%	11.99%	12.69%	13.32%	12.92%	13.71%	\$1,571,490,144	\$2,857,386,279	\$3,255,597,610	-\$1,294,747,177	\$1,367,895,758	10.1%	16.7%	16.3%	-5.6%	6.2%
Wholesale Trade	42	0.101%	\$25,183,205,927	\$27,717,789,541	\$31,884,687,245	\$35,898,296,050	\$36,146,046,747	\$35,495,269,218	18.64%	19.40%	20.25%	20.57%	21.28%	20.87%	\$2,534,583,614	\$4,166,897,704	\$4,013,608,805	\$247,750,697	-\$650,777,529	10.1%	15.0%	12.6%	0.7%	-1.8%
Retail Trade	44, 45	0.111%	\$35,202,779,132	\$36,464,980,428	\$39,269,281,552	\$41,611,233,814	\$41,995,217,523	\$47,249,376,670	26.05%	25.52%	24.94%	23.85%	24.72%	27.78%	\$1,262,201,295	\$2,804,301,125	\$2,341,952,261	\$383,983,709	\$5,254,159,148	3.6%	7.7%	6.0%	0.9%	12.5%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,016,455,366	\$1,031,467,418	\$1,025,137,906	\$1,009,708,080	\$852,671,165	\$752,703,563	0.75%	0.72%	0.65%	0.58%	0.50%	0.44%	\$15,012,052	-\$6,329,512	-\$15,429,826	-\$157,036,914	-\$99,967,602	1.5%	-0.6%	-1.5%	-15.6%	-11.7%
Warehousing and Storage	493	0.128%	\$552,969,959	\$642,656,861	\$725,844,217	\$758,003,364	\$868,114,384	\$868,065,153	0.41%	0.45%	0.46%	0.43%	0.51%	0.51%	\$89,686,902	\$83,187,356	\$32,159,148	\$110,111,020	-\$49,231	16.2%	12.9%	4.4%	14.5%	0.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,278,922,765	\$1,586,321,651	\$1,501,476,928	\$1,797,254,017	\$1,605,107,778	\$1,682,500,104	0.95%	1.11%	0.95%	1.03%	0.94%	0.99%	\$307,398,886	-\$84,844,723	\$295,777,089	-\$192,146,239	\$77,392,326	24.0%	-5.3%	19.7%	-10.7%	4.8%
Finance and Insurance	52	0.111%	\$3,432,344,744	\$4,203,949,927	\$4,608,903,080	\$5,613,703,950	\$5,482,441,301	\$6,478,932,078	2.54%	2.94%	2.93%	3.22%	3.23%	3.81%	\$771,605,182	\$404,953,153	\$1,004,800,870	-\$131,262,649	\$996,490,777	22.5%	9.6%	21.8%	-2.3%	18.2%
Real Estate and Rental and Leasing	53	0.250%	\$4,189,982,638	\$4,176,559,398	\$4,771,062,792	\$5,718,626,291	\$5,566,287,055	\$5,308,183,423	3.10%	2.92%	3.03%	3.28%	3.28%	3.12%	-\$13,423,240	\$594,503,394	\$947,563,499	-\$152,339,236	-\$258,103,631	-0.3%	14.2%	19.9%	-2.7%	-4.6%
Professional, Scientific, and Technical Services	54	0.181%	\$3,665,237,240	\$3,787,256,705	\$3,708,720,271	\$4,078,512,185	\$4,277,818,274	\$4,169,957,208	2.71%	2.65%	2.36%	2.34%	2.52%	2.45%	\$122,019,465	-\$78,536,434	\$369,791,914	\$199,306,089	-\$107,861,066	3.3%	-2.1%	10.0%	4.9%	-2.5%
Management of Companies and Enterprises	55	0.137%	\$184,860,866	\$155,538,061	\$198,593,404	\$205,246,592	\$253,514,124	\$423,338,118	0.14%	0.11%	0.13%	0.12%	0.15%	0.25%	-\$29,322,806	\$43,055,343	\$6,653,188	\$48,267,532	\$169,823,994	-15.9%	27.7%	3.4%	23.5%	67.0%
Administrative and Support Services	561	0.154%	\$2,439,761,299	\$2,560,009,938	\$2,486,050,687	\$2,296,558,794	\$2,115,023,569	\$1,291,878,209	1.81%	1.79%	1.58%	1.32%	1.25%	0.76%	\$120,248,639	-\$73,959,251	-\$189,491,893	-\$181,535,225	-\$823,145,361	4.9%	-2.9%	-7.6%	-7.9%	-38.9%
Waste Management and Remediation Services	562	0.261%	\$461,491,987	\$497,796,560	\$537,718,045	\$564,120,397	\$592,331,822	\$588,535,039	0.34%	0.35%	0.34%	0.32%	0.35%	0.35%	\$36,304,573	\$39,921,485	\$26,402,352	\$28,211,425	-\$3,796,784	7.9%	8.0%	4.9%	5.0%	-0.6%
Educational Services	61	0.281%	\$155,061,078	\$148,474,741	\$148,296,913	\$132,788,790	\$180,546,677	\$113,897,763	0.11%	0.10%	0.09%	0.08%	0.11%	0.07%	-\$6,586,337	-\$177,828	-\$15,508,122	\$47,757,886	-\$66,648,914	-4.2%	-0.1%	-10.5%	36.0%	-36.9%
Health Care and Social Assistance	62	0.190%	\$5,313,308,367	\$4,849,189,643	\$5,171,586,952	\$5,554,443,012	\$5,851,590,902	\$6,082,337,587	3.93%	3.39%	3.28%	3.18%	3.44%	3.58%	-\$464,118,723	\$322,397,309	\$382,856,060	\$297,147,890	\$230,746,685	-8.7%	6.6%	7.4%	5.3%	3.9%
Arts, Entertainment and Recreation	71	0.240%	\$1,724,993,208	\$1,830,290,761	\$2,200,450,259	\$2,482,967,541	\$1,966,854,505	\$1,323,815,035	1.28%	1.28%	1.40%	1.42%	1.16%	0.78%	\$105,297,553	\$370,159,498	\$282,517,282	-\$516,113,036	-\$643,039,470	6.1%	20.2%	12.8%	-20.8%	-32.7%
Accommodation	721	0.200%	\$10,363,436,009	\$10,857,617,102	\$11,169,533,311	\$11,573,591,494	\$8,584,580,152	\$5,052,402,537	7.67%	7.60%	7.09%	6.63%	5.05%	2.97%	\$494,181,094	\$311,916,209	\$404,058,183	-\$2,989,011,342	-\$3,532,177,614	4.8%	2.9%	3.6%	-25.8%	-41.1%
Food Services and Drinking Places	722	0.194%	\$3,914,798,371	\$4,168,659,520	\$4,352,278,921	\$4,701,743,296	\$3,696,148,487	\$3,323,205,342	2.90%	2.92%	2.76%	2.69%	2.18%	1.95%	\$253,861,149	\$183,619,401	\$349,464,375	-\$1,005,594,808	-\$372,943,145	6.5%	4.4%	8.0%	-21.4%	-10.1%
Other Services	81	0.142%	\$1,175,985,433	\$1,269,462,479	\$1,451,330,145	\$1,565,477,086	\$1,499,386,966	\$1,321,026,001	0.87%	0.89%	0.92%	0.90%	0.88%	0.78%	\$93,477,046	\$181,867,666	\$114,146,941	-\$66,090,119	-\$178,360,965	7.9%	14.3%	7.9%	-4.2%	-11.9%
Unclassified Business		0.128%	\$486,621,633	\$620,923,000	\$806,912,773	\$979,267,959	\$921,092,375	\$964,496,600	0.36%	0.43%	0.51%	0.56%	0.54%	0.57%	\$134,301,367	\$185,989,773	\$172,355,186	-\$58,175,584	\$43,404,225	27.6%	30.0%	21.4%	-5.9%	4.7%
TOTAL			\$135,123,512,322	\$142,873,003,465	\$157,471,490,706	\$174,475,462,073	\$169,873,801,428	\$170,092,542,184	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$7,749,491,143	\$14,598,487,242	\$17,003,971,366	-\$4,601,660,644	\$218,740,756	5.7%	10.2%	10.8%	-2.6%	0.1%

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 2021 to date through November 11, 2021 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2021). 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 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$4,672,591	\$5,127,432	\$5,823,794	\$5,661,338	\$6,548,759	\$8,893,021	23.75%	25.60%	27.86%	25.23%	28.83%	35.18%	\$454,841	\$696,361	-\$162,455	\$887,421	\$2,344,262	9.7%	13.6%	-2.8%	15.7%	35.8%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$8,045,149	\$9,155,396	\$8,881,199	\$9,992,306	\$11,249,823	\$14,259,784	40.90%	45.70%	42.49%	44.53%	49.52%	56.40%	\$1,110,248	-\$274,197	\$1,111,107	\$1,257,518	\$3,009,961	13.8%	-3.0%	12.5%	12.6%	26.8%
Utilities and Telecommunications	22, 517	0.136%	\$72,972,285	\$65,010,090	\$64,946,192	\$67,634,769	\$66,942,410	\$67,220,390	370.95%	324.52%	310.68%	301.40%	294.69%	265.89%	-\$7,962,195	-\$63,898	\$2,688,577	-\$692,358	\$277,979	-10.9%	-0.1%	4.1%	-1.0%	0.4%
Construction	23	0.083%	\$11,454,394	\$12,357,646	\$13,299,831	\$15,197,698	\$16,573,117	\$18,367,612	58.23%	61.69%	63.62%	67.72%	72.96%	72.65%	\$903,252	\$942,185	\$1,897,867	\$1,375,419	\$1,794,495	7.9%	7.6%	14.3%	9.1%	10.8%
Manufacturing	31-33	0.091%	\$20,776,029	\$21,714,494	\$24,437,802	\$27,906,026	\$27,302,205	\$31,050,424	105.61%	108.40%	116.90%	124.36%	120.19%	122.82%	\$938,465	\$2,723,308	\$3,468,224	-\$603,821	\$3,748,219	4.5%	12.5%	14.2%	-2.2%	13.7%
Wholesale Trade	42	0.101%	\$29,908,796	\$32,494,478	\$34,922,987	\$38,271,105	\$40,567,954	\$43,024,569	152.04%	162.21%	167.06%	170.54%	178.58%	170.18%	\$2,585,682	\$2,428,509	\$3,348,117	\$2,296,849	\$2,456,615	8.6%	7.5%	9.6%	6.0%	6.1%
Retail Trade	44, 45	0.111%	\$33,462,718	\$33,670,342	\$35,030,581	\$35,595,581	\$38,316,804	\$47,582,454	170.11%	168.08%	167.58%	158.62%	168.67%	188.21%	\$207,624	\$1,360,239	\$564,999	\$2,721,224	\$9,265,650	0.6%	4.0%	1.6%	7.6%	24.2%
		0.058%																						
		0.202%																						
Transportation	481-488, 491, 492	0.331%																						
		0.129%																						
Transportation			\$9,325,279	\$8,891,961	\$8,402,770	\$8,142,807	\$7,414,532	\$7,603,066	47.41%	44.39%	40.20%	36.29%	32.64%	30.07%	-\$433,318	-\$489,191	-\$259,963	-\$728,275	\$188,534	-4.6%	-5.5%	-3.1%	-8.9%	2.5%
Warehousing and Storage	493	0.128%	\$18,432,332	\$20,730,866	\$18,146,105	\$21,657,239	\$22,259,343	\$27,127,036	93.70%	103.49%	86.81%	96.51%	97.99%	107.30%	\$2,298,535	-\$2,584,761	\$3,511,134	\$602,104	\$4,867,693	12.5%	-12.5%	19.3%	2.8%	21.9%
Publishing, Software and Data Processing	515, 518	0.253%	\$11,626,571	\$13,330,434	\$12,108,685	\$14,263,921	\$13,156,621	\$15,157,659	59.10%	66.54%	57.92%	63.56%	57.92%	59.96%	\$1,703,863	-\$1,221,749	\$2,155,236	-\$1,107,300	\$2,001,037	14.7%	-9.2%	17.8%	-7.8%	15.2%
Finance and Insurance	52	0.111%	\$6,367,987	\$7,414,374	\$7,707,196	\$9,628,995	\$9,137,402	\$11,528,349	32.37%	37.01%	36.87%	42.91%	40.22%	45.60%	\$1,046,387	\$292,822	\$1,921,799	-\$491,593	\$2,390,947	16.4%	3.9%	24.9%	-5.1%	26.2%
Real Estate and Rental and Leasing	53	0.250%	\$10,743,545	\$9,804,130	\$10,108,184	\$11,061,173	\$10,562,215	\$10,208,045	54.61%	48.94%	48.35%	49.29%	46.50%	40.38%	-\$939,415	\$304,054	\$952,989	-\$498,958	-\$354,169	-8.7%	3.1%	9.4%	-4.5%	-3.4%
Professional, Scientific, and Technical Services	54	0.181%	\$8,789,538	\$8,807,574	\$8,080,001	\$8,808,882	\$9,360,653	\$10,121,255	44.68%	43.97%	38.65%	39.25%	41.21%	40.03%	\$18,036	-\$727,573	\$728,881	\$551,771	\$760,603	0.2%	-8.3%	9.0%	6.3%	8.1%
Management of Companies and Enterprises	55	0.137%	\$6,162,029	\$5,554,931	\$5,516,483	\$5,864,188	\$7,243,261	\$12,828,428	31.32%	27.73%	26.39%	26.13%	31.89%	50.74%	-\$607,098	-\$38,447	\$347,705	\$1,379,072	\$5,585,167	-9.9%	-0.7%	6.3%	23.5%	77.1%
Administrative and Support Services	561	0.154%	\$11,140,463	\$11,851,898	\$11,249,098	\$9,856,476	\$9,657,642	\$8,074,239	56.63%	59.16%	53.81%	43.92%	42.51%	31.94%	\$711,435	-\$602,800	-\$1,392,623	-\$198,834	-\$1,583,403	6.4%	-5.1%	-12.4%	-2.0%	-16.4%
Waste Management and Remediation Services	562	0.261%	\$20,976,909	\$19,911,862	\$23,379,045	\$24,526,974	\$25,753,557	\$28,025,478	106.64%	99.40%	111.84%	109.30%	113.37%	110.85%	-\$1,065,046	\$3,467,183	\$1,147,928	\$1,226,584	\$2,271,921	-5.1%	17.4%	4.9%	5.0%	8.8%
Educational Services	61	0.281%	\$4,560,620	\$4,366,904	\$4,783,771	\$5,107,261	\$6,944,103	\$5,177,171	23.18%	21.80%	22.88%	22.76%	30.57%	20.48%	-\$193,716	\$416,867	\$323,490	\$1,836,842	-\$1,766,932	-4.2%	9.5%	6.8%	36.0%	-25.4%
Health Care and Social Assistance	62	0.190%	\$12,959,289	\$10,995,895	\$11,543,721	\$12,234,456	\$13,003,535	\$14,762,955	65.88%	54.89%	55.22%	54.52%	57.24%	58.39%	-\$1,963,394	\$547,826	\$690,735	\$769,079	\$1,759,420	-15.2%	5.0%	6.0%	6.3%	13.5%
Arts, Entertainment and Recreation	71	0.240%	\$10,582,780	\$10,894,588	\$13,020,416	\$13,718,053	\$12,939,832	\$12,488,821	53.80%	54.38%	62.29%	61.13%	56.96%	49.40%	\$311,807	\$2,125,828	\$697,637	-\$778,220	-\$451,011	2.9%	19.5%	5.4%	-5.7%	-3.5%
Accommodation	721	0.200%	\$65,591,367	\$69,156,797	\$72,529,437	\$71,441,923	\$58,003,920	\$40,745,182	333.43%	345.22%	346.96%	318.36%	255.34%	161.17%	\$3,565,430	\$3,372,640	-\$1,087,514	-\$13,438,003	-\$17,258,738	5.4%	4.9%	-1.5%	-18.8%	-29.8%
Food Services and Drinking Places	722	0.194%	\$11,616,612	\$11,358,745	\$11,423,304	\$12,537,982	\$11,337,879	\$11,189,244	59.05%	56.70%	54.65%	55.87%	49.91%	44.26%	-\$257,867	\$64,559	\$1,114,678	-\$1,200,103	-\$148,635	-2.2%	0.6%	9.8%	-9.6%	-1.3%
Other Services	81	0.142%	\$7,945,848	\$8,877,360	\$9,363,420	\$9,318,316	\$9,550,235	\$10,484,333	40.39%	44.31%	44.79%	41.52%	42.04%	41.47%	\$931,512	\$486,060	-\$45,104	\$231,919	\$934,098	11.7%	5.5%	-0.5%	2.5%	9.8%
Unclassified Business		0.128%	\$11,316,782	\$11,498,574	\$12,043,474	\$12,885,105	\$12,447,194	\$12,859,955	57.53%	57.40%	57.61%	57.42%	54.79%	50.87%	\$181,792	\$544,900	\$841,630	-\$437,910	\$412,760	1.6%	4.7%	7.0%	-3.4%	3.3%
TOTAL			\$19,671,497	\$20,032,670	\$20,904,220	\$22,440,574	\$22,716,475	\$25,281,293	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$361,173	\$871,550	\$1,536,354	\$275,901	\$2,564,818	1.8%	4.4%	7.3%	1.2%	11.3%

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 2021 to date through November 11, 2021 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2021). 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 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$88,312	\$100,139	\$128,415	\$142,666	\$173,280	\$246,515	0.05%	0.05%	0.06%	0.06%	0.08%	0.12%	\$11,827	\$28,276	\$14,251	\$30,614	\$73,234		28.2%	11.1%	21.5%	42.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$254,388	\$252,140	\$289,882	\$326,149	\$349,982	\$349,080	0.15%	0.14%	0.14%	0.15%	0.17%	0.17%	-\$2,248	\$37,743	\$36,267	\$23,833	-\$902	-0.9%	15.0%	12.5%	7.3%	-0.3%
Utilities and Telecommunications	22, 517	0.136%	\$11,310,563	\$10,339,660	\$10,772,390	\$11,126,127	\$10,925,001	\$10,604,689	6.47%	5.63%	5.38%	5.04%	5.17%	5.13%	-\$970,903	\$432,731	\$353,736	-\$201,125	-\$320,313	-8.6%	4.2%	3.3%	-1.8%	-2.9%
Construction	23	0.083%	\$8,214,636	\$9,060,609	\$10,598,420	\$12,988,869	\$13,673,153	\$12,790,654	4.70%	4.93%	5.29%	5.88%	6.46%	6.19%	\$845,973	\$1,537,811	\$2,390,449	\$684,285	-\$882,499	10.3%	17.0%	22.6%	5.3%	-6.5%
Manufacturing	31-33	0.091%	\$14,168,038	\$15,595,606	\$18,206,535	\$21,153,605	\$19,975,385	\$21,220,170	8.10%	8.49%	9.09%	9.58%	9.44%	10.26%	\$1,427,568	\$2,610,929	\$2,947,070	-\$1,178,220	\$1,244,785	10.1%	16.7%	16.2%	-5.6%	6.2%
Wholesale Trade	42	0.101%	\$25,475,631	\$27,999,042	\$32,194,742	\$36,274,597	\$36,542,827	\$35,850,222	14.56%	15.25%	16.08%	16.42%	17.28%	17.34%	\$2,523,410	\$4,195,700	\$4,079,855	\$268,230	-\$692,605	9.9%	15.0%	12.7%	0.7%	-1.9%
Retail Trade	44, 45	0.111%	\$39,051,496	\$40,448,667	\$43,562,261	\$46,187,722	\$46,614,692	\$52,446,808	22.33%	22.03%	21.76%	20.91%	22.04%	25.37%	\$1,397,172	\$3,113,594	\$2,625,461	\$426,969	\$5,832,117	3.6%	7.7%	6.0%	0.9%	12.5%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,332,208	\$1,345,500	\$1,350,491	\$1,361,569	\$1,183,000	\$1,032,062	0.76%	0.73%	0.67%	0.62%	0.56%	0.50%	\$13,292	\$4,991	\$11,078	-\$178,570	-\$150,937	1.0%	0.4%	0.8%	-13.1%	-12.8%
Warehousing and Storage	493	0.128%	\$704,811	\$816,055	\$922,725	\$970,244	\$1,111,186	\$1,111,123	0.40%	0.44%	0.46%	0.44%	0.53%	0.54%	\$111,244	\$106,669	\$47,520	\$140,942	-\$63	15.8%	13.1%	5.1%	14.5%	0.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$3,227,859	\$4,006,859	\$3,791,014	\$4,543,782	\$4,060,923	\$4,256,725	1.85%	2.18%	1.89%	2.06%	1.92%	2.06%	\$779,000	-\$215,845	\$752,767	-\$482,859	\$195,803	24.1%	-5.4%	19.9%	-10.6%	4.8%
Finance and Insurance	52	0.111%	\$3,836,605	\$4,712,213	\$5,116,111	\$6,232,447	\$6,086,129	\$7,191,615	2.19%	2.57%	2.56%	2.82%	2.88%	3.48%	\$875,608	\$403,898	\$1,116,336	-\$146,318	\$1,105,486	22.8%	8.6%	21.8%	-2.3%	18.2%
Real Estate and Rental and Leasing	53	0.250%	\$10,424,239	\$10,420,301	\$11,905,509	\$14,284,017	\$13,915,718	\$13,270,459	5.96%	5.68%	5.95%	6.47%	6.58%	6.42%	-\$3,938	\$1,485,208	\$2,378,508	-\$368,299	-\$645,259	0.0%	14.3%	20.0%	-2.6%	-4.6%
Professional, Scientific, and Technical Services	54	0.181%	\$6,578,405	\$6,822,725	\$6,669,224	\$7,337,507	\$7,742,851	\$7,547,623	3.76%	3.72%	3.33%	3.32%	3.66%	3.65%	\$244,320	-\$153,501	\$668,284	\$405,344	-\$195,228	3.7%	-2.2%	10.0%	5.5%	-2.5%
Management of Companies and Enterprises	55	0.137%	\$253,259	\$213,087	\$272,073	\$281,188	\$347,314	\$579,973	0.14%	0.12%	0.14%	0.13%	0.16%	0.28%	-\$40,172	\$58,986	\$9,115	\$66,127	\$232,659	-15.9%	27.7%	3.4%	23.5%	67.0%
Administrative and Support Services	561	0.154%	\$3,699,969	\$3,928,819	\$3,826,843	\$3,536,701	\$3,257,136	\$1,989,492	2.12%	2.14%	1.91%	1.60%	1.54%	0.96%	\$228,850	-\$101,976	-\$290,142	-\$279,564	-\$1,267,644	6.2%	-2.6%	-7.6%	-7.9%	-38.9%
Waste Management and Remediation Services	562	0.261%	\$1,204,494	\$1,299,249	\$1,403,444	\$1,472,354	\$1,545,986	\$1,536,076	0.69%	0.71%	0.70%	0.67%	0.73%	0.74%	\$94,755	\$104,195	\$68,910	\$73,632	-\$9,910	7.9%	8.0%	4.9%	5.0%	-0.6%
Educational Services	61	0.281%	\$435,475	\$416,390	\$415,106	\$373,137	\$507,336	\$320,053	0.25%	0.23%	0.21%	0.17%	0.24%	0.15%	-\$19,085	-\$1,285	-\$41,969	\$134,200	-\$187,283	-4.4%	-0.3%	-10.1%	36.0%	-36.9%
Health Care and Social Assistance	62	0.190%	\$10,070,060	\$9,214,775	\$9,828,420	\$10,553,442	\$11,118,023	\$11,556,441	5.76%	5.02%	4.91%	4.78%	5.26%	5.59%	-\$855,284	\$613,645	\$725,021	\$564,581	\$438,419	-8.5%	6.7%	7.4%	5.3%	3.9%
Arts, Entertainment and Recreation	71	0.240%	\$4,038,163	\$4,311,625	\$5,186,001	\$5,956,382	\$4,720,451	\$3,177,156	2.31%	2.35%	2.59%	2.70%	2.23%	1.54%	\$273,462	\$874,376	\$770,381	-\$1,235,931	-\$1,543,295	6.8%	20.3%	14.9%	-20.7%	-32.7%
Accommodation	721	0.200%	\$20,757,812	\$21,752,075	\$22,347,897	\$23,158,520	\$17,169,160	\$10,104,805	11.87%	11.85%	11.16%	10.49%	8.12%	4.89%	\$994,263	\$595,822	\$810,623	-\$5,989,360	-\$7,064,355	4.8%	2.7%	3.6%	-25.9%	-41.1%
Food Services and Drinking Places	722	0.194%	\$7,599,207	\$8,087,932	\$8,443,421	\$9,121,382	\$7,170,528	\$6,447,018	4.34%	4.40%	4.22%	4.13%	3.39%	3.12%	\$488,725	\$355,489	\$677,961	-\$1,950,854	-\$723,510	6.4%	4.4%	8.0%	-21.4%	-10.1%
Other Services	81	0.142%	\$1,570,801	\$1,670,500	\$1,939,766	\$2,222,978	\$2,129,129	\$1,875,857	0.90%	0.91%	0.97%	1.01%	1.01%	0.91%	\$99,699	\$269,266	\$283,211	-\$93,848	-\$253,273	6.3%	16.1%	14.6%	-4.2%	-11.9%
Unclassified Business		0.128%	\$620,920	\$794,407	\$1,030,296	\$1,253,463	\$1,178,998	\$1,234,556	0.35%	0.43%	0.51%	0.57%	0.56%	0.60%	\$173,487	\$235,889	\$223,167	-\$74,465	\$55,557	27.9%	29.7%	21.7%	-5.9%	4.7%
TOTAL			\$174,917,350	\$183,608,375	\$200,200,986	\$220,858,846	\$211,498,189	\$206,739,172	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$8,691,026	\$16,592,610	\$20,657,861	-\$9,360,657	-\$4,759,017	5.0%	9.0%	10.3%	-4.2%	-2.3%

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 2021 to date through November 11, 2021 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2021). 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 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$2,944	\$3,230	\$3,669	\$3,567	\$4,126	\$5,603	11.56%	12.55%	13.81%	12.56%	14.59%	18.23%	\$287	\$439	-\$102	\$559	\$1,477	9.7%	13.6%	-2.8%	15.7%	35.8%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$4,103	\$4,669	\$4,529	\$5,096	\$5,737	\$7,272	16.11%	18.14%	17.04%	17.94%	20.29%	23.67%	\$566	-\$140	\$567	\$641	\$1,535	13.8%	-3.0%	12.5%	12.6%	26.8%
Utilities and Telecommunications	22, 517	0.136%	\$99,215	\$88,373	\$88,298	\$91,951	\$91,042	\$91,420	389.62%	343.27%	332.24%	323.70%	321.90%	297.51%	-\$10,842	-\$75	\$3,653	-\$910	\$378	-10.9%	-0.1%	4.1%	-1.0%	0.4%
Construction	23	0.083%	\$9,541	\$10,261	\$11,040	\$12,623	\$13,756	\$15,245	37.47%	39.86%	41.54%	44.44%	48.64%	49.61%	\$720	\$779	\$1,583	\$1,133	\$1,489	7.6%	7.6%	14.3%	9.0%	10.8%
Manufacturing	31-33	0.091%	\$18,916	\$19,766	\$22,257	\$25,394	\$24,845	\$28,256	74.28%	76.78%	83.75%	89.40%	87.85%	91.95%	\$850	\$2,491	\$3,137	-\$549	\$3,411	4.5%	12.6%	14.1%	-2.2%	13.7%
Wholesale Trade	42	0.101%	\$30,256	\$32,824	\$35,263	\$38,672	\$41,013	\$43,455	118.82%	127.50%	132.68%	136.14%	145.01%	141.42%	\$2,568	\$2,438	\$3,410	\$2,341	\$2,442	8.5%	7.4%	9.7%	6.1%	6.0%
Retail Trade	44, 45	0.111%	\$37,121	\$37,349	\$38,860	\$39,510	\$42,532	\$52,817	145.77%	145.08%	146.22%	139.09%	150.38%	171.88%	\$228	\$1,511	\$650	\$3,021	\$10,285	0.6%	4.0%	1.7%	7.6%	24.2%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$12,222	\$11,599	\$11,070	\$10,980	\$10,287	\$10,425	48.00%	45.06%	41.65%	38.65%	36.37%	33.93%	-\$623	-\$530	-\$89	-\$693	\$138	-5.1%	-4.6%	-0.8%	-6.3%	1.3%
Warehousing and Storage	493	0.128%	\$23,494	\$26,324	\$23,068	\$27,721	\$28,492	\$34,723	92.26%	102.25%	86.80%	97.59%	100.74%	113.00%	\$2,831	-\$3,256	\$4,653	\$771	\$6,231	12.0%	-12.4%	20.2%	2.8%	21.9%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$29,344	\$33,671	\$30,573	\$36,062	\$33,286	\$38,349	115.23%	130.79%	115.04%	126.95%	117.69%	124.80%	\$4,327	-\$3,098	\$5,489	-\$2,776	\$5,063	14.7%	-9.2%	18.0%	-7.7%	15.2%
Finance and Insurance	52	0.111%	\$7,118	\$8,311	\$8,555	\$10,690	\$10,144	\$12,796	27.95%	32.28%	32.19%	37.63%	35.86%	41.64%	\$1,193	\$245	\$2,135	-\$547	\$2,653	16.8%	2.9%	25.0%	-5.1%	26.2%
Real Estate and Rental and Leasing	53	0.250%	\$26,729	\$24,461	\$25,224	\$27,629	\$26,406	\$25,520	104.96%	95.01%	94.91%	97.26%	93.36%	83.05%	-\$2,268	\$763	\$2,405	-\$1,223	-\$885	-8.5%	3.1%	9.5%	-4.4%	-3.4%
Professional, Scientific, and Technical Services	54	0.181%	\$15,776	\$15,867	\$14,530	\$15,848	\$16,943	\$18,319	61.95%	61.63%	54.67%	55.79%	59.91%	59.62%	\$91	-\$1,337	\$1,318	\$1,095	\$1,377	0.6%	-8.4%	9.1%	6.9%	8.1%
Management of Companies and Enterprises	55	0.137%	\$8,442	\$7,610	\$7,558	\$8,034	\$9,923	\$17,575	33.15%	29.56%	28.44%	28.28%	35.09%	57.19%	-\$832	-\$53	\$476	\$1,889	\$7,652	-9.9%	-0.7%	6.3%	23.5%	77.1%
Administrative and Support Services	561	0.154%	\$16,895	\$18,189	\$17,316	\$15,179	\$14,873	\$12,434	66.35%	70.65%	65.16%	53.44%	52.59%	40.47%	\$1,294	-\$873	-\$2,137	-\$306	-\$2,438	7.7%	-4.8%	-12.3%	-2.0%	-16.4%
Waste Management and Remediation Services	562	0.261%	\$54,750	\$51,970	\$61,019	\$64,015	\$67,217	\$73,146	215.00%	201.87%	229.60%	225.36%	237.66%	238.04%	-\$2,780	\$9,049	\$2,996	\$3,201	\$5,930	-5.1%	17.4%	4.9%	5.0%	8.8%
Educational Services	61	0.281%	\$12,808	\$12,247	\$13,391	\$14,351	\$19,513	\$14,548	50.30%	47.57%	50.38%	50.52%	68.99%	47.34%	-\$561	\$1,144	\$961	\$5,162	-\$4,965	-4.4%	9.3%	7.2%	36.0%	-25.4%
Health Care and Social Assistance	62	0.190%	\$24,561	\$20,895	\$21,938	\$23,245	\$24,707	\$28,050	96.45%	81.16%	82.55%	81.83%	87.36%	91.28%	-\$3,666	\$1,043	\$1,307	\$1,461	\$3,343	-14.9%	5.0%	6.0%	6.3%	13.5%
Arts, Entertainment and Recreation	71	0.240%	\$24,774	\$25,664	\$30,686	\$32,908	\$31,056	\$29,973	97.29%	99.69%	115.46%	115.85%	109.80%	97.54%	\$890	\$5,022	\$2,222	-\$1,853	-\$1,082	3.6%	19.6%	7.2%	-5.6%	-3.5%
Accommodation	721	0.200%	\$131,379	\$138,548	\$145,116	\$142,954	\$116,008	\$81,490	515.92%	538.17%	546.03%	503.25%	410.17%	265.20%	\$7,170	\$6,568	-\$2,162	-\$26,946	-\$34,517	5.5%	4.7%	-1.5%	-18.8%	-29.8%
Food Services and Drinking Places	722	0.194%	\$22,550	\$22,038	\$22,161	\$24,324	\$21,995	\$21,707	88.55%	85.60%	83.39%	85.63%	77.77%	70.64%	-\$512	\$123	\$2,162	-\$2,328	-\$288	-2.3%	0.6%	9.8%	-9.6%	-1.3%
Other Services	81	0.142%	\$10,614	\$11,682	\$12,515	\$13,232	\$13,561	\$14,888	41.68%	45.38%	47.09%	46.58%	47.95%	48.45%	\$1,068	\$833	\$717	\$329	\$1,326	10.1%	7.1%	5.7%	2.5%	9.8%
Unclassified Business		0.128%	\$14,440	\$14,711	\$15,378	\$16,493	\$15,932	\$16,461	56.71%	57.14%	57.86%	58.06%	56.33%	53.57%	\$271	\$666	\$1,115	-\$561	\$528	1.9%	4.5%	7.3%	-3.4%	3.3%
TOTAL			\$25,465	\$25,744	\$26,577	\$28,406	\$28,283	\$30,728	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$280	\$832	\$1,830	-\$124	\$2,445	1.1%	3.2%	6.9%	-0.4%	8.6%

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 2021 to date through November 11, 2021 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2021). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross
- 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 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.034%	0.035%	0.037%	0.037%	0.039%	0.043%	39.78%	41.83%	43.58%	43.04%	46.89%	51.59%	0.0014%	0.0020%	-0.0005%	0.0022%	0.0044%	4.2%	5.5%	-1.3%	5.9%	11.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.003%	0.003%	0.004%	0.004%	0.005%	0.004%	4.04%	3.71%	4.35%	5.21%	5.64%	5.20%	-0.0003%	0.0006%	0.0007%	0.0002%	-0.0003%	-9.0%	18.8%	19.7%	5.1%	-6.8%
Utilities and Telecommunications	22, 517	0.136%	0.126%	0.123%	0.123%	0.123%	0.123%	0.125%	147.75%	144.91%	143.34%	144.03%	148.18%	148.97%	-0.0035%	0.0002%	0.0005%	0.0000%	0.0021%	-2.8%	0.2%	0.4%	0.0%	1.7%
Construction	23	0.083%	0.050%	0.049%	0.049%	0.048%	0.047%	0.050%	58.06%	58.15%	57.04%	55.53%	56.00%	59.31%	-0.0004%	-0.0003%	-0.0013%	-0.0009%	0.0033%	-0.7%	-0.7%	-2.7%	-2.0%	7.2%
Manufacturing	31-33	0.091%	0.074%	0.074%	0.076%	0.077%	0.077%	0.079%	86.89%	87.66%	88.23%	89.90%	92.74%	93.34%	0.0000%	0.0014%	0.0014%	0.0002%	0.0014%	0.0%	1.9%	1.8%	0.3%	1.8%
Wholesale Trade	42	0.101%	0.086%	0.086%	0.086%	0.085%	0.085%	0.089%	100.63%	101.32%	100.17%	98.80%	101.87%	105.19%	-0.0002%	0.0001%	-0.0012%	0.0002%	0.0038%	-0.2%	0.1%	-1.5%	0.3%	4.5%
Retail Trade	44, 45	0.111%	0.096%	0.096%	0.096%	0.096%	0.097%	0.099%	113.03%	113.07%	112.23%	112.79%	117.05%	117.89%	-0.0008%	0.0005%	0.0004%	0.0009%	0.0018%	-0.9%	0.5%	0.4%	0.9%	1.9%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	0.087%	0.083%	0.079%	0.084%	0.085%	0.086%	101.38%	97.74%	92.68%	98.17%	101.74%	101.77%	-0.0039%	-0.0033%	0.0046%	0.0006%	0.0010%	-4.5%	-4.0%	5.8%	0.8%	1.2%
Warehousing and Storage	493	0.128%	0.101%	0.097%	0.096%	0.108%	0.108%	0.111%	118.21%	114.52%	112.67%	126.00%	129.94%	131.99%	-0.0040%	-0.0003%	0.0113%	0.0003%	0.0030%	-4.0%	-0.4%	11.7%	0.3%	2.8%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.183%	0.184%	0.175%	0.178%	0.178%	0.186%	214.34%	217.25%	204.81%	208.46%	213.86%	220.70%	0.0008%	-0.0083%	0.0030%	-0.0004%	0.0078%	0.4%	-4.5%	1.7%	-0.3%	4.4%
Finance and Insurance	52	0.111%	0.022%	0.024%	0.028%	0.027%	0.026%	0.037%	25.44%	28.49%	32.83%	32.04%	31.13%	43.75%	0.0024%	0.0040%	-0.0007%	-0.0015%	0.0109%	11.0%	16.7%	-2.5%	-5.5%	42.2%
Real Estate and Rental and Leasing	53	0.250%	0.171%	0.164%	0.166%	0.169%	0.166%	0.167%	199.83%	193.65%	193.90%	197.63%	200.03%	198.29%	-0.0068%	0.0023%	0.0030%	-0.0027%	0.0005%	-4.0%	1.4%	1.8%	-1.6%	0.3%
Professional, Scientific, and Technical Services	54	0.181%	0.080%	0.110%	0.104%	0.111%	0.116%	0.123%	93.48%	129.90%	121.35%	130.02%	138.89%	145.63%	0.0301%	-0.0059%	0.0073%	0.0043%	0.0070%	37.7%	-5.4%	7.0%	3.9%	6.1%
Management of Companies and Enterprises	55	0.137%	0.066%	0.064%	0.064%	0.070%	0.075%	0.090%	77.71%	75.37%	75.24%	81.58%	90.05%	106.98%	-0.0026%	0.0007%	0.0054%	0.0051%	0.0151%	-3.9%	1.1%	8.3%	7.3%	20.2%
Administrative and Support Services	561	0.154%	0.088%	0.090%	0.084%	0.076%	0.075%	0.057%	103.64%	106.62%	97.53%	88.37%	90.00%	68.05%	0.0017%	-0.0066%	-0.0079%	-0.0007%	-0.0176%	1.9%	-7.4%	-9.5%	-1.0%	-23.5%
Waste Management and Remediation Services	562	0.261%	0.203%	0.200%	0.204%	0.201%	0.205%	0.210%	237.92%	236.21%	238.01%	234.39%	246.15%	249.16%	-0.0033%	0.0041%	-0.0033%	0.0042%	0.0049%	-1.6%	2.0%	-1.6%	2.1%	2.4%
Educational Services	61	0.281%	0.094%	0.093%	0.149%	0.145%	0.166%	0.145%	109.72%	110.37%	174.25%	169.50%	199.52%	172.61%	-0.0003%	0.0559%	-0.0042%	0.0210%	-0.0207%	-0.3%	59.9%	-2.8%	14.5%	-12.5%
Health Care and Social Assistance	62	0.190%	0.104%	0.085%	0.086%	0.094%	0.097%	0.099%	121.45%	100.61%	99.97%	109.45%	116.72%	117.91%	-0.0186%	0.0005%	0.0080%	0.0035%	0.0021%	-17.9%	0.6%	9.4%	3.7%	2.2%
Arts, Entertainment and Recreation	71	0.240%	0.135%	0.136%	0.145%	0.151%	0.149%	0.120%	157.88%	161.21%	169.56%	176.58%	178.78%	142.58%	0.0016%	0.0089%	0.0059%	-0.0024%	-0.0287%	1.2%	6.5%	4.0%	-1.6%	-19.3%
Accommodation	721	0.200%	0.107%	0.108%	0.109%	0.110%	0.108%	0.079%	125.16%	128.05%	126.97%	129.14%	129.99%	93.59%	0.0015%	0.0005%	0.0017%	-0.0023%	-0.0294%	1.4%	0.4%	1.6%	-2.1%	-27.2%
Food Services and Drinking Places	722	0.194%	0.125%	0.126%	0.127%	0.131%	0.128%	0.123%	145.99%	148.88%	147.76%	152.92%	154.04%	145.69%	0.0013%	0.0006%	0.0043%	-0.0027%	-0.0055%	1.1%	0.5%	3.4%	-2.1%	-4.3%
Other Services	81	0.142%	0.082%	0.084%	0.086%	0.093%	0.097%	0.099%	95.64%	99.76%	100.90%	108.56%	116.01%	117.65%	0.0027%	0.0021%	0.0065%	0.0036%	0.0025%	3.4%	2.4%	7.5%	3.9%	2.6%
Unclassified Business		0.128%	0.090%	0.092%	0.091%	0.094%	0.031%	0.024%	105.15%	108.32%	106.26%	109.48%	37.43%	28.42%	0.0019%	-0.0006%	0.0027%	-0.0625%	-0.0072%	2.1%	-0.7%	2.9%	-66.8%	-23.2%
TOTAL			0.085%	0.085%	0.086%	0.086%	0.083%	0.084%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	-0.0008%	0.0011%	-0.0001%	-0.0024%	0.0010%	-0.9%	1.3%	-0.1%	-2.8%	1.2%

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 2021 to date through November 11, 2021 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2021). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross
- 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 2021 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	V	W	X	Y
			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 2021	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.063%	0.063%	0.063%	0.063%	0.063%	0.063%	48.67%	49.02%	49.55%	49.77%	50.60%	51.83%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	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%	0.051%	39.40%	39.69%	40.11%	40.29%	40.96%	41.96%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	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%	0.136%	105.03%	105.78%	106.94%	107.40%	109.23%	111.89%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%	0.0%	0.0%
Construction	23	0.083%	0.083%	0.083%	0.083%	0.083%	0.083%	0.083%	64.34%	64.61%	65.29%	65.61%	66.66%	68.29%	-0.0003%	0.0000%	0.0000%	-0.0001%	0.0000%	-0.3%	0.0%	0.1%	-0.1%	0.0%
Manufacturing	31-33	0.091%	0.091%	0.091%	0.091%	0.091%	0.091%	0.091%	70.33%	70.83%	71.64%	71.89%	73.09%	74.87%	0.0000%	0.0000%	-0.0001%	0.0000%	0.0000%	0.0%	0.1%	-0.1%	0.0%	0.0%
Wholesale Trade	42	0.101%	0.101%	0.101%	0.101%	0.101%	0.101%	0.101%	78.15%	78.60%	79.42%	79.83%	81.20%	83.10%	-0.0001%	0.0000%	0.0001%	0.0000%	-0.0001%	-0.1%	0.0%	0.1%	0.0%	-0.1%
Retail Trade	44, 45	0.111%	0.111%	0.111%	0.111%	0.111%	0.111%	0.111%	85.70%	86.31%	87.26%	87.69%	89.15%	91.32%	0.0000%	0.0000%	0.0001%	0.0000%	0.0000%	0.0%	0.0%	0.1%	0.0%	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%	0.137%	101.25%	101.50%	103.62%	106.53%	111.44%	112.81%	-0.0006%	0.0013%	0.0031%	0.0039%	-0.0016%	-0.5%	1.0%	2.4%	2.9%	-1.2%
Warehousing and Storage	493	0.128%	0.127%	0.127%	0.127%	0.128%	0.128%	0.128%	98.46%	98.81%	99.99%	101.12%	102.81%	105.31%	-0.0005%	0.0001%	0.0009%	0.0000%	0.0000%	-0.4%	0.1%	0.7%	0.0%	0.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.252%	0.253%	0.252%	0.253%	0.253%	0.253%	194.97%	196.55%	198.60%	199.72%	203.21%	208.15%	0.0002%	-0.0001%	0.0003%	0.0002%	0.0000%	0.1%	0.0%	0.1%	0.1%	0.0%
Finance and Insurance	52	0.111%	0.112%	0.112%	0.111%	0.111%	0.111%	0.111%	86.35%	87.22%	87.31%	87.71%	89.16%	91.32%	0.0003%	-0.0011%	0.0000%	0.0000%	0.0000%	0.3%	-1.0%	0.0%	0.0%	0.0%
Real Estate and Rental and Leasing	53	0.250%	0.249%	0.249%	0.250%	0.250%	0.250%	0.250%	192.19%	194.14%	196.28%	197.32%	200.80%	205.68%	0.0007%	0.0000%	0.0002%	0.0002%	0.0000%	0.3%	0.0%	0.1%	0.1%	0.0%
Professional, Scientific, and Technical Services	54	0.181%	0.179%	0.180%	0.180%	0.180%	0.181%	0.181%	138.65%	140.18%	141.44%	142.12%	145.38%	148.92%	0.0007%	-0.0003%	0.0001%	0.0011%	0.0000%	0.4%	-0.2%	0.0%	0.6%	0.0%
Management of Companies and Enterprises	55	0.137%	0.137%	0.137%	0.137%	0.137%	0.137%	0.137%	105.83%	106.61%	107.76%	108.23%	110.04%	112.72%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	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%	0.154%	117.15%	119.42%	121.08%	121.66%	123.69%	126.70%	0.0018%	0.0005%	0.0001%	0.0000%	0.0000%	1.2%	0.3%	0.0%	0.0%	0.0%
Waste Management and Remediation Services	562	0.261%	0.261%	0.261%	0.261%	0.261%	0.261%	0.261%	201.62%	203.09%	205.29%	206.19%	209.63%	214.74%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%	0.0%	0.0%
Educational Services	61	0.281%	0.281%	0.280%	0.280%	0.281%	0.281%	0.281%	216.95%	218.23%	220.17%	221.99%	225.70%	231.19%	-0.0004%	-0.0005%	0.0011%	0.0000%	0.0000%	-0.1%	-0.2%	0.4%	0.0%	0.0%
Health Care and Social Assistance	62	0.190%	0.190%	0.190%	0.190%	0.190%	0.190%	0.190%	146.41%	147.87%	149.48%	150.10%	152.61%	156.32%	0.0005%	0.0000%	0.0000%	0.0000%	0.0000%	0.3%	0.0%	0.0%	0.0%	0.0%
Arts, Entertainment and Recreation	71	0.240%	0.234%	0.236%	0.236%	0.240%	0.240%	0.240%	180.84%	183.31%	185.38%	189.51%	192.77%	197.46%	0.0015%	0.0001%	0.0042%	0.0001%	0.0000%	0.6%	0.0%	1.8%	0.0%	0.0%
Accommodation	721	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	154.73%	155.89%	157.38%	158.07%	160.64%	164.55%	0.0000%	-0.0003%	0.0000%	-0.0001%	0.0000%	0.0%	-0.1%	0.0%	0.0%	0.0%
Food Services and Drinking Places	722	0.194%	0.194%	0.194%	0.194%	0.194%	0.194%	0.194%	149.95%	150.97%	152.59%	153.26%	155.82%	159.61%	-0.0001%	0.0000%	0.0000%	0.0000%	0.0000%	-0.1%	0.0%	0.0%	0.0%	0.0%
Other Services	81	0.142%	0.134%	0.132%	0.134%	0.142%	0.142%	0.142%	103.19%	102.40%	105.13%	112.18%	114.05%	116.83%	-0.0020%	0.0021%	0.0083%	0.0000%	0.0000%	-1.5%	1.6%	6.2%	0.0%	0.0%
Unclassified Business		0.128%	0.128%	0.128%	0.128%	0.128%	0.128%	0.128%	98.57%	99.55%	100.43%	101.12%	102.81%	105.31%	0.0003%	-0.0003%	0.0003%	0.0000%	0.0000%	0.3%	-0.2%	0.2%	0.0%	0.0%
TOTAL			0.129%	0.129%	0.127%	0.127%	0.125%	0.122%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	-0.0009%	-0.0014%	-0.0006%	-0.0021%	-0.0030%	-0.7%	-1.1%	-0.4%	-1.6%	-2.4%

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 2021 to date through November 11, 2021 reported on a fiscal year business activity tax period basis (July 1, 2015 - June 30, 2021). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross
- 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.