

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%	61	0.89%	\$7,368,890,422	3.59%	\$120,801,482	\$492,099,180	0.36%	6.7%	\$8,067,200	\$250,971	0.14%	\$4,114	0.003%	0.051%
Utilities and Telecommunications	22, 517	0.136%	117	1.70%	\$9,064,391,948	4.42%	\$77,473,435	\$8,394,406,636	6.21%	92.6%	\$71,747,065	\$11,387,110	6.51%	\$97,326	0.126%	0.136%
Construction	23	0.083%	860	12.51%	\$16,561,869,229	8.08%	\$19,257,987	\$9,845,590,862	7.28%	59.4%	\$11,448,361	\$8,202,033	4.69%	\$9,537	0.050%	0.083%
Manufacturing	31-33	0.091%	740	10.76%	\$19,079,224,781	9.30%	\$25,782,736	\$15,580,723,857	11.53%	81.7%	\$21,055,032	\$14,185,763	8.11%	\$19,170	0.074%	0.091%
Wholesale Trade	42	0.101%	837	12.17%	\$29,435,252,411	14.35%	\$35,167,566	\$24,958,463,028	18.46%	84.8%	\$29,818,952	\$25,242,692	14.43%	\$30,159	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,061	15.43%	\$40,459,884,138	19.73%	\$38,133,727	\$35,135,355,600	25.99%	86.8%	\$33,115,321	\$38,960,012	22.27%	\$36,720	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	111	1.61%	\$1,570,224,990	0.77%	\$14,146,171	\$1,027,677,639	0.76%	65.4%	\$9,258,357	\$1,343,542	0.77%	\$12,104	0.086%	0.131%
Warehousing and Storage	493	0.128%	29	0.42%	\$684,822,811	0.33%	\$23,614,580	\$543,005,175	0.40%	79.3%	\$18,724,316	\$692,056	0.40%	\$23,864	0.101%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	110	1.60%	\$1,761,298,695	0.86%	\$16,011,806	\$1,285,736,303	0.95%	73.0%	\$11,688,512	\$3,234,059	1.85%	\$29,401	0.184%	0.252%
Finance and Insurance	52	0.111%	537	7.81%	\$17,650,442,408	8.61%	\$32,868,608	\$3,420,469,393	2.53%	19.4%	\$6,369,589	\$3,823,423	2.19%	\$7,120	0.022%	0.112%
Real Estate and Rental and Leasing	53	0.250%	391	5.69%	\$6,144,890,035	3.00%	\$15,715,831	\$4,216,004,671	3.12%	68.6%	\$10,782,621	\$10,429,449	5.96%	\$26,674	0.170%	0.247%
Professional, Scientific, and Technical Services	54	0.181%	422	6.14%	\$8,290,587,234	4.04%	\$19,645,941	\$3,681,105,016	2.72%	44.4%	\$8,722,998	\$6,592,333	3.77%	\$15,622	0.080%	0.179%
Management of Companies and Enterprises	55	0.137%	30	0.44%	\$381,952,042	0.19%	\$12,731,735	\$184,861,995	0.14%	48.4%	\$6,162,067	\$253,349	0.14%	\$8,445	0.066%	0.137%
Administrative and Support Services	561	0.154%	221	3.21%	\$4,201,128,650	2.05%	\$19,009,632	\$2,449,048,649	1.81%	58.3%	\$11,081,668	\$3,711,756	2.12%	\$16,795	0.088%	0.152%
Waste Management and Remediation Services	562	0.261%	23	0.33%	\$601,818,472	0.29%	\$26,166,021	\$465,993,250	0.34%	77.4%	\$20,260,576	\$1,210,886	0.69%	\$52,647	0.201%	0.260%
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%	412	5.99%	\$9,734,201,716	4.75%	\$23,626,703	\$5,322,479,413	3.94%	54.7%	\$12,918,639	\$10,080,375	5.76%	\$24,467	0.104%	0.189%
Arts, Entertainment and Recreation	71	0.240%	164	2.39%	\$3,003,831,411	1.46%	\$18,316,045	\$1,727,194,084	1.28%	57.5%	\$10,531,671	\$4,043,445	2.31%	\$24,655	0.135%	0.234%
Accommodation	721	0.200%	158	2.30%	\$19,436,973,765	9.48%	\$123,018,821	\$10,363,330,024	7.67%	53.3%	\$65,590,696	\$20,758,602	11.87%	\$131,384	0.107%	0.200%
Food Services and Drinking Places	722	0.194%	338	4.92%	\$6,323,213,585	3.08%	\$18,707,732	\$4,133,487,578	3.06%	65.4%	\$12,229,253	\$7,841,952	4.48%	\$23,201	0.124%	0.190%
Other Services	81	0.142%	146	2.12%	\$1,910,340,526	0.93%	\$13,084,524	\$1,169,402,614	0.87%	61.2%	\$8,009,607	\$1,556,199	0.89%	\$10,659	0.081%	0.133%
Unclassified Business		0.128%	43	0.63%	\$700,491,568	0.34%	\$16,290,502	\$496,245,731	0.37%	70.8%	\$11,540,598	\$631,603	0.36%	\$14,688	0.090%	0.127%
TOTAL			6,875	100.00%	\$205,091,070,989	100.00%	\$29,831,429	\$135,187,919,512	100.00%	65.9%	\$19,663,697	\$174,955,396	100.00%	\$25,448	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 September 26, 2022 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%	30	0.42%	\$278,300,704	0.13%	\$9,276,690	\$158,120,928	0.11%	56.8%	\$5,270,698	\$99,616	0.05%	\$3,321	0.036%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	53	0.74%	\$8,030,138,673	3.70%	\$151,512,050	\$492,402,415	0.34%	6.1%	\$9,290,612	\$251,125	0.14%	\$4,738	0.003%	0.051%
Utilities and Telecommunications	22, 517	0.136%	119	1.67%	\$8,505,039,708	3.91%	\$71,470,922	\$7,660,537,643	5.36%	90.1%	\$64,374,266	\$10,395,132	5.66%	\$87,354	0.122%	0.136%
Construction	23	0.083%	883	12.36%	\$18,421,523,128	8.48%	\$20,862,427	\$10,905,088,206	7.63%	59.2%	\$12,350,043	\$9,057,673	4.93%	\$10,258	0.049%	0.083%
Manufacturing	31-33	0.091%	780	10.92%	\$20,983,609,959	9.66%	\$26,902,064	\$17,150,722,299	12.00%	81.7%	\$21,988,106	\$15,611,973	8.50%	\$20,015	0.074%	0.091%
Wholesale Trade	42	0.101%	853	11.94%	\$32,527,731,987	14.97%	\$38,133,332	\$27,529,749,110	19.26%	84.6%	\$32,274,032	\$27,803,416	15.14%	\$32,595	0.085%	0.101%
Retail Trade	44, 45	0.111%	1,092	15.29%	\$42,223,547,769	19.43%	\$38,666,253	\$36,344,579,793	25.43%	86.1%	\$33,282,582	\$40,300,289	21.94%	\$36,905	0.095%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	118	1.65%	\$1,721,787,373	0.79%	\$14,591,418	\$1,056,836,877	0.74%	61.4%	\$8,956,245	\$1,392,075	0.76%	\$11,797	0.081%	0.132%
Warehousing and Storage	493	0.128%	30	0.42%	\$828,512,475	0.38%	\$27,617,083	\$632,408,741	0.44%	76.3%	\$21,080,291	\$802,938	0.44%	\$26,765	0.097%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	121	1.69%	\$2,127,300,951	0.98%	\$17,581,000	\$1,582,507,685	1.11%	74.4%	\$13,078,576	\$3,982,679	2.17%	\$32,915	0.187%	0.252%
Finance and Insurance	52	0.111%	565	7.91%	\$19,527,594,337	8.99%	\$34,562,114	\$4,185,720,667	2.93%	21.4%	\$7,408,355	\$4,691,979	2.55%	\$8,304	0.024%	0.112%
Real Estate and Rental and Leasing	53	0.250%	427	5.98%	\$6,393,825,540	2.94%	\$14,973,830	\$4,202,448,714	2.94%	65.7%	\$9,841,800	\$10,415,979	5.67%	\$24,393	0.163%	0.248%
Professional, Scientific, and Technical Services	54	0.181%	437	6.12%	\$6,270,953,857	2.89%	\$14,350,009	\$3,810,999,269	2.67%	60.8%	\$8,720,822	\$6,854,905	3.73%	\$15,686	0.109%	0.180%
Management of Companies and Enterprises	55	0.137%	28	0.39%	\$337,870,343	0.16%	\$12,066,798	\$159,067,908	0.11%	47.1%	\$5,680,997	\$218,703	0.12%	\$7,811	0.065%	0.137%
Administrative and Support Services	561	0.154%	217	3.04%	\$4,374,274,416	2.01%	\$20,157,947	\$2,572,758,629	1.80%	58.8%	\$11,856,031	\$3,945,065	2.15%	\$18,180	0.090%	0.153%
Waste Management and Remediation Services	562	0.261%	26	0.36%	\$659,319,338	0.30%	\$25,358,436	\$502,617,905	0.35%	76.2%	\$19,331,458	\$1,306,095	0.71%	\$50,234	0.198%	0.260%
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%	443	6.20%	\$10,848,849,735	4.99%	\$24,489,503	\$4,857,995,413	3.40%	44.8%	\$10,966,130	\$9,224,824	5.02%	\$20,824	0.085%	0.190%
Arts, Entertainment and Recreation	71	0.240%	169	2.37%	\$3,170,366,734	1.46%	\$18,759,566	\$1,833,538,293	1.28%	57.8%	\$10,849,339	\$4,315,782	2.35%	\$25,537	0.136%	0.235%
Accommodation	721	0.200%	157	2.20%	\$20,090,244,491	9.25%	\$127,963,341	\$10,858,613,757	7.60%	54.0%	\$69,163,145	\$21,755,478	11.85%	\$138,570	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	369	5.17%	\$6,685,614,832	3.08%	\$18,118,197	\$4,421,313,058	3.09%	66.1%	\$11,981,878	\$8,368,996	4.56%	\$22,680	0.125%	0.189%
Other Services	81	0.142%	141	1.97%	\$1,955,646,724	0.90%	\$13,869,835	\$1,252,689,167	0.88%	64.1%	\$8,884,320	\$1,643,183	0.89%	\$11,654	0.084%	0.131%
Unclassified Business		0.128%	52	0.73%	\$856,710,998	0.39%	\$16,475,212	\$625,766,121	0.44%	73.0%	\$12,033,964	\$798,479	0.43%	\$15,355	0.093%	0.128%
TOTAL			7,144	100.00%	\$217,264,958,085	100.00%	\$30,412,228	\$142,944,957,336	100.00%	65.8%	\$20,009,093	\$183,652,775	100.00%	\$25,707	0.085%	0.128%

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Agriculture, Forestry, Fishing and Hunting	11	0.063%	34	0.45%	\$319,031,339	0.14%	\$9,383,275	\$182,761,739	0.12%	57.3%	\$5,375,345	\$115,140	0.06%	\$3,386	0.036%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	62	0.82%	\$7,763,355,160	3.32%	\$125,215,406	\$560,419,637	0.36%	7.2%	\$9,039,026	\$285,814	0.14%	\$4,610	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	125	1.65%	\$8,830,253,236	3.77%	\$70,642,026	\$7,963,179,291	5.05%	90.2%	\$63,705,434	\$10,813,809	5.39%	\$86,510	0.122%	0.136%
Construction	23	0.083%	962	12.73%	\$21,814,331,767	9.32%	\$22,676,021	\$12,874,534,166	8.16%	59.0%	\$13,383,092	\$10,694,267	5.33%	\$11,117	0.049%	0.083%
Manufacturing	31-33	0.091%	810	10.72%	\$24,020,514,402	10.26%	\$29,654,956	\$19,975,802,607	12.66%	83.2%	\$24,661,485	\$18,193,504	9.07%	\$22,461	0.076%	0.091%
Wholesale Trade	42	0.101%	916	12.12%	\$37,349,013,723	15.95%	\$40,774,032	\$31,660,215,876	20.07%	84.8%	\$34,563,554	\$31,958,868	15.94%	\$34,890	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,134	15.01%	\$45,368,958,575	19.38%	\$40,007,900	\$39,259,016,746	24.89%	86.5%	\$34,619,944	\$43,514,761	21.70%	\$38,373	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	125	1.65%	\$1,876,407,640	0.80%	\$15,011,261	\$1,086,253,947	0.69%	57.9%	\$8,690,032	\$1,477,557	0.74%	\$11,820	0.079%	0.136%
Warehousing and Storage	493	0.128%	39	0.52%	\$941,484,366	0.40%	\$24,140,625	\$714,966,412	0.45%	75.9%	\$18,332,472	\$908,801	0.45%	\$23,303	0.097%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	127	1.68%	\$2,049,641,668	0.88%	\$16,138,911	\$1,476,994,014	0.94%	72.1%	\$11,629,874	\$3,705,311	1.85%	\$29,176	0.181%	0.251%
Finance and Insurance	52	0.111%	597	7.90%	\$18,187,093,573	7.77%	\$30,464,143	\$4,601,608,608	2.92%	25.3%	\$7,707,887	\$5,108,014	2.55%	\$8,556	0.028%	0.111%
Real Estate and Rental and Leasing	53	0.250%	474	6.27%	\$7,265,460,090	3.10%	\$15,327,975	\$4,858,469,382	3.08%	66.9%	\$10,249,935	\$12,043,960	6.01%	\$25,409	0.166%	0.248%
Professional, Scientific, and Technical Services	54	0.181%	462	6.12%	\$6,483,800,431	2.77%	\$14,034,200	\$3,738,434,986	2.37%	57.7%	\$8,091,851	\$6,703,983	3.34%	\$14,511	0.103%	0.179%
Management of Companies and Enterprises	55	0.137%	34	0.45%	\$401,220,245	0.17%	\$11,800,595	\$185,528,190	0.12%	46.2%	\$5,456,711	\$254,799	0.13%	\$7,494	0.064%	0.137%
Administrative and Support Services	561	0.154%	222	2.94%	\$4,596,059,039	1.96%	\$20,702,969	\$2,497,692,029	1.58%	54.3%	\$11,250,865	\$3,841,284	1.92%	\$17,303	0.084%	0.154%
Waste Management and Remediation Services	562	0.261%	24	0.32%	\$698,123,627	0.30%	\$29,088,484	\$543,261,492	0.34%	77.8%	\$22,635,895	\$1,411,316	0.70%	\$58,805	0.202%	0.260%
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%	450	5.96%	\$11,491,058,377	4.91%	\$25,535,685	\$5,174,100,680	3.28%	45.0%	\$11,498,002	\$9,831,960	4.90%	\$21,849	0.086%	0.190%
Arts, Entertainment and Recreation	71	0.240%	170	2.25%	\$3,580,575,117	1.53%	\$21,062,207	\$2,205,178,446	1.40%	61.6%	\$12,971,638	\$5,192,053	2.59%	\$30,541	0.145%	0.235%
Accommodation	721	0.200%	154	2.04%	\$20,553,423,235	8.78%	\$133,463,787	\$11,169,813,743	7.08%	54.3%	\$72,531,258	\$22,350,088	11.15%	\$145,130	0.109%	0.200%
Food Services and Drinking Places	722	0.194%	383	5.07%	\$6,948,100,827	2.97%	\$18,141,255	\$4,619,337,375	2.93%	66.5%	\$12,060,933	\$8,740,515	4.36%	\$22,821	0.126%	0.189%
Other Services	81	0.142%	154	2.04%	\$2,223,998,903	0.95%	\$14,441,551	\$1,434,390,139	0.91%	64.5%	\$9,314,222	\$1,912,141	0.95%	\$12,416	0.086%	0.133%
Unclassified Business		0.128%	66	0.87%	\$1,097,805,783	0.47%	\$16,633,421	\$800,726,215	0.51%	72.9%	\$12,132,215	\$1,020,362	0.51%	\$15,460	0.093%	0.127%
TOTAL			7,555	100.00%	\$234,137,909,385	100.00%	\$30,991,120	\$157,730,982,633	100.00%	67.4%	\$20,877,695	\$200,493,413	100.00%	\$26,538	0.086%	0.127%

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

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

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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Business Category	NAICS Business Category Number	Tax Rate	Number of Taxpayers	Share of Total	Total Gross Revenue	Share of Total	Total Gross Revenue per Taxpayer	Nevada Taxable Revenue	Share of Total	Nevada Taxable Revenue as % of Total Gross Revenue	Nevada Taxable Revenue per Taxpayer	Commerce Tax Due	Share of Total	Average Tax Due per Taxpayer	Effective Tax Rate as % of Total Gross Revenue	Effective Tax Rate as % of Nevada Taxable Revenue
Agriculture, Forestry, Fishing and Hunting	11	0.063%	39	0.50%	\$360,485,264	0.14%	\$9,243,212	\$203,474,207	0.12%	56.4%	\$5,217,287	\$128,189	0.06%	\$3,287	0.036%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	62	0.79%	\$7,292,352,003	2.82%	\$117,618,581	\$628,849,328	0.36%	8.6%	\$10,142,731	\$320,713	0.14%	\$5,173	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	125	1.59%	\$9,136,806,781	3.53%	\$73,094,454	\$8,271,720,929	4.73%	90.5%	\$66,173,767	\$11,232,116	5.07%	\$89,857	0.123%	0.136%
Construction	23	0.083%	1,035	13.19%	\$27,351,276,199	10.57%	\$26,426,354	\$15,626,879,866	8.94%	57.1%	\$15,098,435	\$12,980,494	5.86%	\$12,542	0.047%	0.083%
Manufacturing	31-33	0.091%	835	10.64%	\$27,471,546,813	10.61%	\$32,900,056	\$23,224,853,810	13.28%	84.5%	\$27,814,196	\$21,134,617	9.55%	\$25,311	0.077%	0.091%
Wholesale Trade	42	0.101%	942	12.01%	\$42,656,495,639	16.48%	\$45,282,904	\$35,619,210,181	20.37%	83.5%	\$37,812,325	\$35,982,557	16.26%	\$38,198	0.084%	0.101%
Retail Trade	44, 45	0.111%	1,199	15.28%	\$48,102,177,055	18.58%	\$40,118,580	\$41,723,967,176	23.86%	86.7%	\$34,798,972	\$46,274,164	20.91%	\$38,594	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	129	1.64%	\$1,861,572,102	0.72%	\$14,430,791	\$1,103,998,133	0.63%	59.3%	\$8,558,125	\$1,477,760	0.67%	\$11,456	0.079%	0.134%
Warehousing and Storage	493	0.128%	34	0.43%	\$885,570,410	0.34%	\$26,046,189	\$747,498,498	0.43%	84.4%	\$21,985,250	\$956,798	0.43%	\$28,141	0.108%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	129	1.64%	\$2,381,120,175	0.92%	\$18,458,296	\$1,742,472,565	1.00%	73.2%	\$13,507,539	\$4,382,191	1.98%	\$33,970	0.184%	0.251%
Finance and Insurance	52	0.111%	581	7.41%	\$22,694,398,469	8.77%	\$39,060,927	\$5,583,354,176	3.19%	24.6%	\$9,609,904	\$6,198,759	2.80%	\$10,669	0.027%	0.111%
Real Estate and Rental and Leasing	53	0.250%	522	6.65%	\$8,568,437,905	3.31%	\$16,414,632	\$5,819,604,786	3.33%	67.9%	\$11,148,668	\$14,462,433	6.53%	\$27,706	0.169%	0.249%
Professional, Scientific, and Technical Services	54	0.181%	470	5.99%	\$6,673,684,416	2.58%	\$14,199,329	\$4,106,906,187	2.35%	61.5%	\$8,738,098	\$7,373,421	3.33%	\$15,688	0.110%	0.180%
Management of Companies and Enterprises	55	0.137%	34	0.43%	\$398,106,860	0.15%	\$11,709,025	\$207,946,594	0.12%	52.2%	\$6,116,076	\$284,887	0.13%	\$8,379	0.072%	0.137%
Administrative and Support Services	561	0.154%	235	3.00%	\$4,786,452,256	1.85%	\$20,367,882	\$2,396,358,014	1.37%	50.1%	\$10,197,268	\$3,686,816	1.67%	\$15,689	0.077%	0.154%
Waste Management and Remediation Services	562	0.261%	25	0.32%	\$756,151,586	0.29%	\$30,246,063	\$578,045,795	0.33%	76.4%	\$23,121,832	\$1,490,962	0.67%	\$59,638	0.197%	0.258%
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%	460	5.86%	\$11,308,309,561	4.37%	\$24,583,282	\$5,562,664,941	3.18%	49.2%	\$12,092,750	\$10,568,168	4.77%	\$22,974	0.093%	0.190%
Arts, Entertainment and Recreation	71	0.240%	183	2.33%	\$3,976,553,009	1.54%	\$21,729,798	\$2,491,918,561	1.43%	62.7%	\$13,617,041	\$5,967,840	2.70%	\$32,611	0.150%	0.239%
Accommodation	721	0.200%	162	2.06%	\$20,961,263,917	8.10%	\$129,390,518	\$11,573,492,484	6.62%	55.2%	\$71,441,312	\$23,158,322	10.46%	\$142,953	0.110%	0.200%
Food Services and Drinking Places	722	0.194%	381	4.86%	\$7,305,014,036	2.82%	\$19,173,265	\$5,010,155,322	2.87%	68.6%	\$13,150,014	\$9,485,372	4.29%	\$24,896	0.130%	0.189%
Other Services	81	0.142%	166	2.12%	\$2,360,031,568	0.91%	\$14,217,058	\$1,535,103,620	0.88%	65.0%	\$9,247,612	\$2,176,860	0.98%	\$13,114	0.092%	0.142%
Unclassified Business		0.128%	72	0.92%	\$1,288,269,997	0.50%	\$17,892,639	\$966,301,537	0.55%	75.0%	\$13,420,855	\$1,232,858	0.56%	\$17,123	0.096%	0.128%
TOTAL			7,846	100.00%	\$258,833,388,954	100.00%	\$32,989,216	\$174,857,565,501	100.00%	67.6%	\$22,286,205	\$221,329,433	100.00%	\$28,209	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	0.55%	\$404,869,630	0.16%	\$9,639,753	\$235,627,193	0.14%	58.2%	\$5,610,171	\$148,445	0.07%	\$3,534	0.037%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	58	0.76%	\$7,439,591,230	2.91%	\$128,268,814	\$675,089,897	0.40%	9.1%	\$11,639,481	\$344,296	0.16%	\$5,936	0.005%	0.051%
Utilities and Telecommunications	22, 517	0.136%	126	1.65%	\$8,974,877,431	3.51%	\$71,229,186	\$8,140,555,559	4.76%	90.7%	\$64,607,584	\$11,071,156	5.20%	\$87,866	0.123%	0.136%
Construction	23	0.083%	1,012	13.25%	\$29,581,294,128	11.56%	\$29,230,528	\$16,604,003,142	9.72%	56.1%	\$16,407,118	\$13,781,756	6.47%	\$13,618	0.047%	0.083%
Manufacturing	31-33	0.091%	812	10.63%	\$25,953,219,566	10.14%	\$31,962,093	\$21,999,535,452	12.87%	84.8%	\$27,093,024	\$20,019,523	9.40%	\$24,655	0.077%	0.091%
Wholesale Trade	42	0.101%	905	11.85%	\$43,048,049,833	16.82%	\$47,566,906	\$36,036,995,894	21.09%	83.7%	\$39,819,885	\$36,430,566	17.11%	\$40,255	0.085%	0.101%
Retail Trade	44, 45	0.111%	1,148	15.03%	\$48,365,355,415	18.90%	\$42,130,101	\$42,271,883,794	24.74%	87.4%	\$36,822,198	\$46,897,101	22.03%	\$40,851	0.097%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	120	1.57%	\$1,613,285,754	0.63%	\$13,444,048	\$935,211,024	0.55%	58.0%	\$7,793,425	\$1,292,740	0.61%	\$10,773	0.080%	0.138%
Warehousing and Storage	493	0.128%	37	0.48%	\$1,003,363,111	0.39%	\$27,117,922	\$851,433,454	0.50%	84.9%	\$23,011,715	\$1,089,835	0.51%	\$29,455	0.109%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	125	1.64%	\$2,136,403,923	0.83%	\$17,091,231	\$1,559,777,850	0.91%	73.0%	\$12,478,223	\$3,944,516	1.85%	\$31,556	0.185%	0.253%
Finance and Insurance	52	0.111%	597	7.81%	\$23,451,406,812	9.16%	\$39,282,088	\$5,448,162,217	3.19%	23.2%	\$9,125,900	\$6,048,079	2.84%	\$10,131	0.026%	0.111%
Real Estate and Rental and Leasing	53	0.250%	540	7.07%	\$8,546,334,580	3.34%	\$15,826,546	\$5,699,409,039	3.34%	66.7%	\$10,554,461	\$14,185,295	6.66%	\$26,269	0.166%	0.249%
Professional, Scientific, and Technical Services	54	0.181%	486	6.36%	\$6,989,316,429	2.73%	\$14,381,310	\$4,409,758,153	2.58%	63.1%	\$9,073,576	\$7,977,379	3.75%	\$16,414	0.114%	0.181%
Management of Companies and Enterprises	55	0.137%	32	0.42%	\$431,173,340	0.17%	\$13,474,167	\$233,720,911	0.14%	54.2%	\$7,303,778	\$320,198	0.15%	\$10,006	0.074%	0.137%
Administrative and Support Services	561	0.154%	227	2.97%	\$4,459,439,205	1.74%	\$19,645,107	\$2,193,216,624	1.28%	49.2%	\$9,661,747	\$3,372,648	1.58%	\$14,857	0.076%	0.154%
Waste Management and Remediation Services	562	0.261%	25	0.33%	\$775,203,864	0.30%	\$31,008,155	\$604,474,421	0.35%	78.0%	\$24,178,977	\$1,573,010	0.74%	\$62,920	0.203%	0.260%
Educational Services	61	0.281%	26	0.34%	\$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%	462	6.05%	\$11,582,451,041	4.53%	\$25,070,240	\$5,895,525,219	3.45%	50.9%	\$12,760,877	\$11,201,001	5.26%	\$24,245	0.097%	0.190%
Arts, Entertainment and Recreation	71	0.240%	154	2.02%	\$3,193,042,638	1.25%	\$20,734,043	\$1,966,854,505	1.15%	61.6%	\$12,771,782	\$4,720,451	2.22%	\$30,652	0.148%	0.240%
Accommodation	721	0.200%	148	1.94%	\$15,878,296,669	6.20%	\$107,285,788	\$8,585,070,683	5.02%	54.1%	\$58,007,234	\$17,170,141	8.07%	\$116,014	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	343	4.49%	\$5,979,749,870	2.34%	\$17,433,673	\$4,010,879,284	2.35%	67.1%	\$11,693,526	\$7,552,801	3.55%	\$22,020	0.126%	0.188%
Other Services	81	0.142%	148	1.94%	\$2,136,519,999	0.83%	\$14,435,946	\$1,468,341,938	0.86%	68.7%	\$9,921,229	\$2,083,070	0.98%	\$14,075	0.097%	0.142%
Unclassified Business		0.128%	67	0.88%	\$3,667,331,988	1.43%	\$54,736,298	\$886,004,719	0.52%	24.2%	\$13,223,951	\$1,132,545	0.53%	\$16,904	0.031%	0.128%
TOTAL			7,640	100.00%	\$255,916,259,283	100.00%	\$33,496,893	\$170,892,077,646	100.00%	66.8%	\$22,368,073	\$212,863,886	100.00%	\$27,862	0.083%	0.125%

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Agriculture, Forestry, Fishing and Hunting	11	0.063%	43	0.58%	\$509,038,671	0.20%	\$11,838,109	\$336,558,616	0.19%	66.1%	\$7,826,945	\$212,032	0.10%	\$4,931	0.042%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	48	0.64%	\$8,004,692,371	3.11%	\$166,764,424	\$705,628,834	0.40%	8.8%	\$14,700,601	\$359,871	0.17%	\$7,497	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	124	1.66%	\$8,716,928,751	3.38%	\$70,297,813	\$8,036,187,279	4.52%	92.2%	\$64,807,962	\$10,929,215	5.06%	\$88,139	0.125%	0.136%
Construction	23	0.083%	955	12.77%	\$27,943,821,819	10.84%	\$29,260,546	\$16,822,633,854	9.46%	60.2%	\$17,615,323	\$13,962,786	6.47%	\$14,621	0.050%	0.083%
Manufacturing	31-33	0.091%	809	10.82%	\$27,726,267,599	10.76%	\$34,272,271	\$23,813,802,014	13.39%	85.9%	\$29,436,096	\$21,670,560	10.04%	\$26,787	0.078%	0.091%
Wholesale Trade	42	0.101%	918	12.28%	\$42,384,861,791	16.44%	\$46,170,873	\$36,975,370,923	20.80%	87.2%	\$40,278,182	\$37,345,208	17.31%	\$40,681	0.088%	0.101%
Retail Trade	44, 45	0.111%	1,182	15.81%	\$56,301,949,700	21.84%	\$47,632,783	\$49,888,752,681	28.06%	88.6%	\$42,207,067	\$55,333,190	25.64%	\$46,813	0.098%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	114	1.52%	\$1,537,032,578	0.60%	\$13,482,742	\$915,832,275	0.52%	59.6%	\$8,033,616	\$1,263,896	0.59%	\$11,087	0.082%	0.138%
Warehousing and Storage	493	0.128%	31	0.41%	\$998,780,973	0.39%	\$32,218,741	\$864,793,696	0.49%	86.6%	\$27,896,571	\$1,106,936	0.51%	\$35,708	0.111%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	125	1.67%	\$2,281,049,918	0.88%	\$18,248,399	\$1,714,100,805	0.96%	75.1%	\$13,712,806	\$4,336,675	2.01%	\$34,693	0.190%	0.253%
Finance and Insurance	52	0.111%	582	7.78%	\$19,883,552,684	7.71%	\$34,164,180	\$6,146,536,539	3.46%	30.9%	\$10,561,059	\$6,822,655	3.16%	\$11,723	0.034%	0.111%
Real Estate and Rental and Leasing	53	0.250%	560	7.49%	\$8,291,917,823	3.22%	\$14,806,996	\$5,442,786,190	3.06%	65.6%	\$9,719,261	\$13,605,949	6.30%	\$24,296	0.164%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	461	6.17%	\$6,597,467,940	2.56%	\$14,311,210	\$4,355,197,187	2.45%	66.0%	\$9,447,282	\$7,881,805	3.65%	\$17,097	0.119%	0.181%
Management of Companies and Enterprises	55	0.137%	33	0.44%	\$707,783,640	0.27%	\$21,447,989	\$423,466,276	0.24%	59.8%	\$12,832,311	\$580,086	0.27%	\$17,578	0.082%	0.137%
Administrative and Support Services	561	0.154%	179	2.39%	\$3,775,443,178	1.46%	\$21,091,861	\$1,511,809,017	0.85%	40.0%	\$8,445,860	\$2,328,186	1.08%	\$13,007	0.062%	0.154%
Waste Management and Remediation Services	562	0.261%	24	0.32%	\$750,794,578	0.29%	\$31,283,107	\$594,779,943	0.33%	79.2%	\$24,782,498	\$1,552,376	0.72%	\$64,682	0.207%	0.261%
Educational Services	61	0.281%	25	0.33%	\$272,954,725	0.11%	\$10,918,189	\$154,523,519	0.09%	56.6%	\$6,180,941	\$434,211	0.20%	\$17,368	0.159%	0.281%
Health Care and Social Assistance	62	0.190%	459	6.14%	\$12,351,705,679	4.79%	\$26,910,034	\$6,497,256,219	3.65%	52.6%	\$14,155,242	\$12,344,787	5.72%	\$26,895	0.100%	0.190%
Arts, Entertainment and Recreation	71	0.240%	113	1.51%	\$2,712,851,185	1.05%	\$24,007,533	\$1,333,430,688	0.75%	49.2%	\$11,800,272	\$3,200,234	1.48%	\$28,321	0.118%	0.240%
Accommodation	721	0.200%	131	1.75%	\$12,935,787,378	5.02%	\$98,746,469	\$5,075,414,036	2.85%	39.2%	\$38,743,619	\$10,150,828	4.70%	\$77,487	0.078%	0.200%
Food Services and Drinking Places	722	0.194%	351	4.70%	\$5,962,301,670	2.31%	\$16,986,614	\$3,789,268,755	2.13%	63.6%	\$10,795,637	\$7,110,468	3.29%	\$20,258	0.119%	0.188%
Other Services	81	0.142%	135	1.81%	\$2,066,948,977	0.80%	\$15,310,733	\$1,461,793,856	0.82%	70.7%	\$10,828,103	\$2,075,747	0.96%	\$15,376	0.100%	0.142%
Unclassified Business		0.128%	74	0.99%	\$5,042,888,702	1.96%	\$68,147,145	\$928,756,097	0.52%	18.4%	\$12,550,758	\$1,188,808	0.55%	\$16,065	0.024%	0.128%
TOTAL			7,476	100.00%	\$257,756,822,330	100.00%	\$34,477,906	\$177,788,679,299	100.00%	69.0%	\$23,781,257	\$215,796,508	100.00%	\$28,865	0.084%	0.121%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2021 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1, 2020 - 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 1 - FY 2022: COMMERCE TAX - SUMMARY STATISTICS BY BUSINESS CATEGORY FOR THE FY 2022 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%	37	0.52%	\$477,188,308	0.16%	\$12,896,981	\$327,987,323	0.16%	68.7%	\$8,864,522	\$206,632	0.08%	\$5,585	0.043%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	42	0.59%	\$7,705,363,264	2.62%	\$183,461,030	\$640,438,037	0.31%	8.3%	\$15,248,525	\$326,623	0.12%	\$7,777	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	106	1.48%	\$9,332,753,915	3.17%	\$88,044,848	\$8,808,892,132	4.22%	94.4%	\$83,102,756	\$11,980,093	4.54%	\$113,020	0.128%	0.136%
Construction	23	0.083%	862	12.03%	\$27,512,487,262	9.34%	\$31,917,039	\$17,154,756,068	8.22%	62.4%	\$19,901,109	\$14,238,448	5.39%	\$16,518	0.052%	0.083%
Manufacturing	31-33	0.091%	777	10.85%	\$29,771,986,983	10.11%	\$38,316,586	\$25,803,698,100	12.36%	86.7%	\$33,209,393	\$23,481,365	8.89%	\$30,221	0.079%	0.091%
Wholesale Trade	42	0.101%	855	11.94%	\$48,004,130,722	16.30%	\$56,145,182	\$43,188,722,708	20.69%	90.0%	\$50,513,126	\$43,620,610	16.52%	\$51,018	0.091%	0.101%
Retail Trade	44, 45	0.111%	1,085	15.15%	\$62,053,023,221	21.07%	\$57,191,726	\$55,729,742,344	26.70%	89.8%	\$51,363,818	\$61,860,014	23.43%	\$57,014	0.100%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	108	1.51%	\$1,778,517,462	0.60%	\$16,467,754	\$1,112,861,363	0.53%	62.6%	\$10,304,272	\$1,472,830	0.56%	\$13,637	0.083%	0.132%
Warehousing and Storage	493	0.128%	35	0.49%	\$1,098,257,082	0.37%	\$31,378,774	\$953,720,736	0.46%	86.8%	\$27,249,164	\$1,220,763	0.46%	\$34,879	0.111%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	115	1.61%	\$2,484,314,996	0.84%	\$21,602,739	\$1,979,266,648	0.95%	79.7%	\$17,211,014	\$5,007,545	1.90%	\$43,544	0.202%	0.253%
Finance and Insurance	52	0.111%	532	7.43%	\$21,024,024,558	7.14%	\$39,518,843	\$6,678,109,921	3.20%	31.8%	\$12,552,838	\$7,412,702	2.81%	\$13,934	0.035%	0.111%
Real Estate and Rental and Leasing	53	0.250%	589	8.22%	\$11,440,030,434	3.88%	\$19,422,802	\$8,042,891,184	3.85%	70.3%	\$13,655,163	\$20,102,057	7.61%	\$34,129	0.176%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	463	6.46%	\$7,192,897,620	2.44%	\$15,535,416	\$4,781,295,030	2.29%	66.5%	\$10,326,771	\$8,654,144	3.28%	\$18,691	0.120%	0.181%
Management of Companies and Enterprises	55	0.137%	35	0.49%	\$719,395,166	0.24%	\$20,554,148	\$526,471,955	0.25%	73.2%	\$15,042,056	\$721,267	0.27%	\$20,608	0.100%	0.137%
Administrative and Support Services	561	0.154%	179	2.50%	\$4,387,835,197	1.49%	\$24,513,046	\$2,319,897,974	1.11%	52.9%	\$12,960,324	\$3,572,523	1.35%	\$19,958	0.081%	0.154%
Waste Management and Remediation Services	562	0.261%	23	0.32%	\$840,020,162	0.29%	\$36,522,616	\$669,209,377	0.32%	79.7%	\$29,096,060	\$1,746,636	0.66%	\$75,941	0.208%	0.261%
Educational Services	61	0.281%	24	0.34%	\$284,293,047	0.10%	\$11,845,544	\$171,340,514	0.08%	60.3%	\$7,139,188	\$481,467	0.18%	\$20,061	0.169%	0.281%
Health Care and Social Assistance	62	0.190%	399	5.57%	\$12,263,615,259	4.16%	\$30,735,878	\$6,589,345,609	3.16%	53.7%	\$16,514,651	\$12,519,757	4.74%	\$31,378	0.102%	0.190%
Arts, Entertainment and Recreation	71	0.240%	147	2.05%	\$4,236,832,884	1.44%	\$28,821,992	\$2,629,222,869	1.26%	62.1%	\$17,885,870	\$6,310,135	2.39%	\$42,926	0.149%	0.240%
Accommodation	721	0.200%	154	2.15%	\$23,618,430,967	8.02%	\$153,366,435	\$12,067,746,468	5.78%	51.1%	\$78,361,990	\$24,135,493	9.14%	\$156,724	0.102%	0.200%
Food Services and Drinking Places	722	0.194%	391	5.46%	\$8,301,395,077	2.82%	\$21,231,189	\$5,710,669,032	2.74%	68.8%	\$14,605,292	\$11,078,698	4.20%	\$28,334	0.133%	0.194%
Other Services	81	0.142%	131	1.83%	\$2,278,773,685	0.77%	\$17,395,219	\$1,658,590,976	0.79%	72.8%	\$12,661,000	\$2,355,199	0.89%	\$17,979	0.103%	0.142%
Unclassified Business		0.128%	74	1.03%	\$7,697,860,615	2.61%	\$104,025,143	\$1,212,016,228	0.58%	15.7%	\$16,378,598	\$1,551,381	0.59%	\$20,965	0.020%	0.128%
TOTAL			7,163	100.00%	\$294,503,427,886	100.00%	\$41,114,537	\$208,756,892,596	100.00%	70.9%	\$29,143,780	\$264,056,381	100.00%	\$36,864	0.090%	0.126%

- 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 2022 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	Z	AA	AB	AC
			Number of Taxpayers by Fiscal Year - Business Activity Period Basis							Share of Total Number 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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	30	30	34	39	42	43	37	0.44%	0.42%	0.45%	0.50%	0.55%	0.58%	0.52%	0	4	5	3	1	-6	0.0%	13.3%	14.7%	7.7%	2.4%	-14.0%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	61	53	62	62	58	48	42	0.89%	0.74%	0.82%	0.79%	0.76%	0.64%	0.59%	-8	9	0	-4	-10	-6	-13.1%	17.0%	0.0%	-6.5%	-17.2%	-12.5%
Utilities and Telecommunications	22, 517	0.136%	117	119	125	125	126	124	106	1.70%	1.67%	1.65%	1.59%	1.65%	1.66%	1.48%	2	6	0	1	-2	-18	1.7%	5.0%	0.0%	0.8%	-1.6%	-14.5%
Construction	23	0.083%	860	883	962	1,035	1,012	955	862	12.51%	12.36%	12.73%	13.19%	13.25%	12.77%	12.03%	23	79	73	-23	-57	-93	2.7%	8.9%	7.6%	-2.2%	-5.6%	-9.7%
Manufacturing	31-33	0.091%	740	780	810	835	812	809	777	10.76%	10.92%	10.72%	10.64%	10.63%	10.82%	10.85%	40	30	25	-23	-3	-32	5.4%	3.8%	3.1%	-2.8%	-0.4%	-4.0%
Wholesale Trade	42	0.101%	837	853	916	942	905	918	855	12.17%	11.94%	12.12%	12.01%	11.85%	12.28%	11.94%	16	63	26	-37	13	-63	1.9%	7.4%	2.8%	-3.9%	1.4%	-6.9%
Retail Trade	44, 45	0.111%	1,061	1,092	1,134	1,199	1,148	1,182	1,085	15.43%	15.29%	15.01%	15.28%	15.03%	15.81%	15.15%	31	42	65	-51	34	-97	2.9%	3.8%	5.7%	-4.3%	3.0%	-8.2%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	111	118	125	129	120	114	108	1.61%	1.65%	1.65%	1.64%	1.57%	1.52%	1.51%	7	7	4	-9	-6	-6	6.3%	5.9%	3.2%	-7.0%	-5.0%	-5.3%
Warehousing and Storage	493	0.128%	29	30	39	34	37	31	35	0.42%	0.42%	0.52%	0.43%	0.48%	0.41%	0.49%	1	9	-5	3	-6	4	3.4%	30.0%	-12.8%	8.8%	-16.2%	12.9%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	110	121	127	129	125	125	115	1.60%	1.69%	1.68%	1.64%	1.64%	1.67%	1.61%	11	6	2	-4	0	-10	10.0%	5.0%	1.6%	-3.1%	0.0%	-8.0%
Finance and Insurance	52	0.111%	537	565	597	581	597	582	532	7.81%	7.91%	7.90%	7.41%	7.81%	7.78%	7.43%	28	32	-16	16	-15	-50	5.2%	5.7%	-2.7%	2.8%	-2.5%	-8.6%
Real Estate and Rental and Leasing	53	0.250%	391	427	474	522	540	560	589	5.69%	5.98%	6.27%	6.65%	7.07%	7.49%	8.22%	36	47	48	18	20	29	9.2%	11.0%	10.1%	3.4%	3.7%	5.2%
Professional, Scientific, and Technical Services	54	0.181%	422	437	462	470	486	461	463	6.14%	6.12%	6.12%	5.99%	6.36%	6.17%	6.46%	15	25	8	16	-25	2	3.6%	5.7%	1.7%	3.4%	-5.1%	0.4%
Management of Companies and Enterprises	55	0.137%	30	28	34	34	32	33	35	0.44%	0.39%	0.45%	0.43%	0.42%	0.44%	0.49%	-2	6	0	-2	1	2	-6.7%	21.4%	0.0%	-5.9%	3.1%	6.1%
Administrative and Support Services	561	0.154%	221	217	222	235	227	179	179	3.21%	3.04%	2.94%	3.00%	2.97%	2.39%	2.50%	-4	5	13	-8	-48	0	-1.8%	2.3%	5.9%	-3.4%	-21.1%	0.0%
Waste Management and Remediation Services	562	0.261%	23	26	24	25	25	24	23	0.33%	0.36%	0.32%	0.32%	0.33%	0.32%	0.32%	3	-2	1	0	-1	-1	13.0%	-7.7%	4.2%	0.0%	-4.0%	-4.2%
Educational Services	61	0.281%	34	34	31	26	26	25	24	0.49%	0.48%	0.41%	0.33%	0.34%	0.33%	0.34%	0	-3	-5	0	-1	-1	0.0%	-8.8%	-16.1%	0.0%	-3.8%	-4.0%
Health Care and Social Assistance	62	0.190%	412	443	450	460	462	459	399	5.99%	6.20%	5.96%	5.86%	6.05%	6.14%	5.57%	31	7	10	2	-3	-60	7.5%	1.6%	2.2%	0.4%	-0.6%	-13.1%
Arts, Entertainment and Recreation	71	0.240%	164	169	170	183	154	113	147	2.39%	2.37%	2.25%	2.33%	2.02%	1.51%	2.05%	5	1	13	-29	-41	34	3.0%	0.6%	7.6%	-15.8%	-26.6%	30.1%
Accommodation	721	0.200%	158	157	154	162	148	131	154	2.30%	2.20%	2.04%	2.06%	1.94%	1.75%	2.15%	-1	-3	8	-14	-17	23	-0.6%	-1.9%	5.2%	-8.6%	-11.5%	17.6%
Food Services and Drinking Places	722	0.194%	338	369	383	381	343	351	391	4.92%	5.17%	5.07%	4.86%	4.49%	4.70%	5.46%	31	14	-2	-38	8	40	9.2%	3.8%	-0.5%	-10.0%	2.3%	11.4%
Other Services	81	0.142%	146	141	154	166	148	135	131	2.12%	1.97%	2.04%	2.12%	1.94%	1.81%	1.83%	-5	13	12	-18	-13	-4	-3.4%	9.2%	7.8%	-10.8%	-8.8%	-3.0%
Unclassified Business		0.128%	43	52	66	72	67	74	74	0.63%	0.73%	0.87%	0.92%	0.88%	0.99%	1.03%	9	14	6	-5	7	0	20.9%	26.9%	9.1%	-6.9%	10.4%	0.0%
TOTAL			6,875	7,144	7,555	7,846	7,640	7,476	7,163	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	269	411	291	-206	-164	-313	3.9%	5.8%	3.9%	-2.6%	-2.1%	-4.2%

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 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$260,191,949	\$278,300,704	\$319,031,339	\$360,485,264	\$404,869,630	\$509,038,671	\$477,188,308	0.13%	0.13%	0.14%	0.14%	0.16%	0.20%	0.16%	\$18,108,755	\$40,730,635	\$41,453,925	\$44,384,365	\$104,169,041	-\$31,850,362	7.0%	14.6%	13.0%	12.3%	25.7%	-6.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$7,368,890,422	\$8,030,138,673	\$7,763,355,160	\$7,292,352,003	\$7,439,591,230	\$8,004,692,371	\$7,705,363,264	3.59%	3.70%	3.32%	2.82%	2.91%	3.11%	2.62%	\$661,248,251	-\$266,783,513	-\$471,003,157	\$147,239,227	\$565,101,140	-\$299,329,107	9.0%	-3.3%	-6.1%	2.0%	7.6%	-3.7%
Utilities and Telecommunications	22, 517	0.136%	\$9,064,391,948	\$8,505,039,708	\$8,830,253,236	\$9,136,806,781	\$8,974,877,431	\$8,716,928,751	\$9,332,753,915	4.42%	3.91%	3.77%	3.53%	3.51%	3.38%	3.17%	-\$559,352,240	\$325,213,527	\$306,553,545	-\$161,929,350	-\$257,948,680	\$615,825,164	-6.2%	3.8%	3.5%	-1.8%	-2.9%	7.1%
Construction	23	0.083%	\$16,561,869,229	\$18,421,523,128	\$21,814,331,767	\$27,351,276,199	\$29,581,294,128	\$27,943,821,819	\$27,512,487,262	8.08%	8.48%	9.32%	10.57%	11.56%	10.84%	9.34%	\$1,859,653,899	\$3,392,808,640	\$5,536,944,431	\$2,230,017,929	-\$1,637,472,309	-\$431,334,557	11.2%	18.4%	25.4%	8.2%	-5.5%	-1.5%
Manufacturing	31-33	0.091%	\$19,079,224,781	\$20,983,609,959	\$24,020,514,402	\$27,471,546,813	\$25,953,219,566	\$27,726,267,599	\$29,771,986,983	9.30%	9.66%	10.26%	10.61%	10.14%	10.76%	10.11%	\$1,904,385,178	\$3,036,904,443	\$3,451,032,411	-\$1,518,327,247	\$1,773,048,033	\$2,045,719,384	10.0%	14.5%	14.4%	-5.5%	6.8%	7.4%
Wholesale Trade	42	0.101%	\$29,435,252,411	\$32,527,731,987	\$37,349,013,723	\$42,656,495,639	\$43,048,049,833	\$42,384,861,791	\$48,004,130,722	14.35%	14.97%	15.95%	16.48%	16.82%	16.44%	16.30%	\$3,092,479,576	\$4,821,281,736	\$5,307,481,916	\$391,554,194	-\$663,188,041	\$5,619,268,930	10.5%	14.8%	14.2%	0.9%	-1.5%	13.3%
Retail Trade	44, 45	0.111%	\$40,459,884,138	\$42,223,547,769	\$45,368,958,575	\$48,102,177,055	\$48,365,355,415	\$56,301,949,700	\$62,053,023,221	19.73%	19.43%	19.38%	18.58%	18.90%	21.84%	21.07%	\$1,763,663,631	\$3,145,410,806	\$2,733,218,481	\$263,178,360	\$7,936,594,285	\$5,751,073,521	4.4%	7.4%	6.0%	0.5%	16.4%	10.2%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,570,224,990	\$1,721,787,373	\$1,876,407,640	\$1,861,572,102	\$1,613,285,754	\$1,537,032,578	\$1,778,517,462	0.77%	0.79%	0.80%	0.72%	0.63%	0.60%	0.60%	\$151,562,382	\$154,620,268	-\$14,835,539	-\$248,286,348	-\$76,253,176	\$241,484,883	9.7%	9.0%	-0.8%	-13.3%	-4.7%	15.7%
Warehousing and Storage	493	0.128%	\$684,822,811	\$828,512,475	\$941,484,366	\$885,570,410	\$1,003,363,111	\$998,780,973	\$1,098,257,082	0.33%	0.38%	0.40%	0.34%	0.39%	0.39%	0.37%	\$143,689,664	\$112,971,891	-\$55,913,955	\$117,792,700	-\$4,582,138	\$99,476,109	21.0%	13.6%	-5.9%	13.3%	-0.5%	10.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,761,298,695	\$2,127,300,951	\$2,049,641,668	\$2,381,120,175	\$2,136,403,923	\$2,281,049,918	\$2,484,314,996	0.86%	0.98%	0.88%	0.92%	0.83%	0.88%	0.84%	\$366,002,256	-\$77,659,282	\$331,478,506	-\$244,716,251	\$144,645,995	\$203,265,077	20.8%	-3.7%	16.2%	-10.3%	6.8%	8.9%
Finance and Insurance	52	0.111%	\$17,650,442,408	\$19,527,594,337	\$18,187,093,573	\$22,694,398,469	\$23,451,406,812	\$19,883,552,684	\$21,024,024,558	8.61%	8.99%	7.77%	8.77%	9.16%	7.71%	7.14%	\$1,877,151,929	-\$1,340,500,764	\$4,507,304,896	\$757,008,343	-\$3,567,854,128	\$1,140,471,874	10.6%	-6.9%	24.8%	3.3%	-15.2%	5.7%
Real Estate and Rental and Leasing	53	0.250%	\$6,144,890,035	\$6,393,825,540	\$7,265,460,090	\$8,568,437,905	\$8,546,334,580	\$8,291,917,823	\$11,440,030,434	3.00%	2.94%	3.10%	3.31%	3.34%	3.22%	3.88%	\$248,935,505	\$871,634,550	\$1,302,977,815	-\$22,103,325	-\$254,416,757	\$3,148,112,611	4.1%	13.6%	17.9%	-0.3%	-3.0%	38.0%
Professional, Scientific, and Technical Services	54	0.181%	\$8,290,587,234	\$6,270,953,857	\$6,483,800,431	\$6,673,684,416	\$6,989,316,429	\$6,597,467,940	\$7,192,897,620	4.04%	2.89%	2.77%	2.58%	2.73%	2.56%	2.44%	-\$2,019,633,377	\$212,846,574	\$189,883,984	\$315,632,014	-\$391,848,489	\$595,429,680	-24.4%	3.4%	2.9%	4.7%	-5.6%	9.0%
Management of Companies and Enterprises	55	0.137%	\$381,952,042	\$337,870,343	\$401,220,245	\$398,106,860	\$431,173,340	\$707,783,640	\$719,395,166	0.19%	0.16%	0.17%	0.15%	0.17%	0.27%	0.24%	-\$44,081,699	\$63,349,901	-\$3,113,385	\$33,066,480	\$276,610,300	\$11,611,526	-11.5%	18.7%	-0.8%	8.3%	64.2%	1.6%
Administrative and Support Services	561	0.154%	\$4,201,128,650	\$4,374,274,416	\$4,596,059,039	\$4,786,452,256	\$4,459,439,205	\$3,775,443,178	\$4,387,835,197	2.05%	2.01%	1.96%	1.85%	1.74%	1.46%	1.49%	\$173,145,766	\$221,784,623	\$190,393,217	-\$327,013,051	-\$683,996,027	\$612,392,019	4.1%	5.1%	4.1%	-6.8%	-15.3%	16.2%
Waste Management and Remediation Services	562	0.261%	\$601,818,472	\$659,319,338	\$698,123,627	\$756,151,586	\$775,203,864	\$750,794,578	\$840,020,162	0.29%	0.30%	0.30%	0.29%	0.30%	0.29%	0.29%	\$57,500,867	\$38,804,289	\$58,027,959	\$19,052,278	-\$24,409,287	\$89,225,584	9.6%	5.9%	8.3%	2.5%	-3.1%	11.9%
Educational Services	61	0.281%	\$465,148,202	\$446,194,015	\$278,198,263	\$257,312,934	\$305,682,826	\$272,954,725	\$284,293,047	0.23%	0.21%	0.12%	0.10%	0.12%	0.11%	0.10%	-\$18,954,188	-\$167,995,752	-\$20,885,328	\$48,369,891	-\$32,728,100	\$11,338,322	-4.1%	-37.7%	-7.5%	18.8%	-10.7%	4.2%
Health Care and Social Assistance	62	0.190%	\$9,734,201,716	\$10,848,849,735	\$11,491,058,377	\$11,308,309,561	\$11,582,451,041	\$12,351,705,679	\$12,263,615,259	4.75%	4.99%	4.91%	4.37%	4.53%	4.79%	4.16%	\$1,114,648,020	\$642,208,642	-\$182,748,816	\$274,141,480	\$769,254,639	-\$88,090,421	11.5%	5.9%	-1.6%	2.4%	6.6%	-0.7%
Arts, Entertainment and Recreation	71	0.240%	\$3,003,831,411	\$3,170,366,734	\$3,580,575,117	\$3,976,553,009	\$3,193,042,638	\$2,712,851,185	\$4,236,832,884	1.46%	1.46%	1.53%	1.54%	1.25%	1.05%	1.44%	\$166,535,323	\$410,208,383	\$395,977,892	-\$783,510,370	-\$480,191,454	\$1,523,981,699	5.5%	12.9%	11.1%	-19.7%	-15.0%	56.2%
Accommodation	721	0.200%	\$19,436,973,765	\$20,090,244,491	\$20,553,423,235	\$20,961,263,917	\$15,878,296,669	\$12,935,787,378	\$23,618,430,967	9.48%	9.25%	8.78%	8.10%	6.20%	5.02%	8.02%	\$653,270,726	\$463,178,744	\$407,840,682	-\$5,082,967,248	-\$2,942,509,291	\$10,682,643,590	3.4%	2.3%	2.0%	-24.2%	-18.5%	82.6%
Food Services and Drinking Places	722	0.194%	\$6,323,213,585	\$6,685,614,832	\$6,948,100,827	\$7,305,014,036	\$5,979,749,870	\$5,962,301,670	\$8,301,395,077	3.08%	3.08%	2.97%	2.82%	2.34%	2.31%	2.82%	\$362,401,247	\$262,485,996	\$356,913,209	-\$1,325,264,166	-\$17,448,200	\$2,339,093,407	5.7%	3.9%	5.1%	-18.1%	-0.3%	39.2%
Other Services	81	0.142%	\$1,910,340,526	\$1,955,646,724	\$2,223,998,903	\$2,360,031,568	\$2,136,519,999	\$2,066,948,977	\$2,278,773,685	0.93%	0.90%	0.95%	0.91%	0.83%	0.80%	0.77%	\$45,306,197	\$268,352,179	\$136,032,665	-\$223,511,569	-\$69,571,022	\$211,824,709	2.4%	13.7%	6.1%	-9.5%	-3.3%	10.2%
Unclassified Business		0.128%	\$700,491,568	\$856,710,998	\$1,097,805,783	\$1,288,269,997	\$3,667,331,988	\$5,042,888,702	\$7,697,860,615	0.34%	0.39%	0.47%	0.50%	1.43%	1.96%	2.61%	\$156,219,430	\$241,094,785	\$190,464,214	\$2,379,061,991	\$1,375,556,713	\$2,654,971,913	22.3%	28.1%	17.3%	184.7%	37.5%	52.6%
TOTAL			\$205,091,070,989	\$217,264,958,085	\$234,137,909,385	\$258,833,388,954	\$255,916,259,283	\$257,756,822,330	\$294,503,427,886	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$12,173,887,097	\$16,872,951,300	\$24,695,479,568	-\$2,917,129,671	\$1,840,563,047	\$36,746,605,556	5.9%	7.8%	10.5%	-1.1%	0.7%	14.3%

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 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.
- 2.) The Transportation category shown in this table represents the results from the aggregation of the four separate business tax categories under the Commerce Tax to maintain the confidentiality of individual taxpayer information. The four separate business tax categories are: Air Transportation - NAICS 481 (Tax Rate of 0.058%), Truck Transportation - NAICS 484 (Tax Rate of 0.202%), Rail Transportation - NAICS 482 (Tax Rate of 0.331%), and Other Transportation - NAICS 483, 485, 486, 487, 488, 491, and 492 (Tax Rate of 0.129%).
- 3.) Total Gross Revenue is the total revenue by a business and Nevada Taxable Revenue is the amount after the \$4,000,000 exemption and any deductions authorized in the provisions for the Commerce Tax in NRS Chapter 363C.

TABLE 4: COMMERCE TAX -TOTAL GROSS REVENUE PER TAXPAYER BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$8,673,065	\$9,276,690	\$9,383,275	\$9,243,212	\$9,639,753	\$11,838,109	\$12,896,981	29.07%	30.50%	30.28%	28.02%	28.78%	34.34%	31.37%	\$603,625	\$106,585	-\$140,063	\$396,541	\$2,198,356	\$1,058,873	7.0%	1.1%	-1.5%	4.3%	22.8%	8.9%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$120,801,482	\$151,512,050	\$125,215,406	\$117,618,581	\$128,268,814	\$166,764,424	\$183,461,030	404.95%	498.19%	404.04%	356.54%	382.93%	483.68%	446.22%	\$30,710,568	-\$26,296,645	-\$7,596,825	\$10,650,234	\$38,495,610	\$16,696,606	25.4%	-17.4%	-6.1%	9.1%	30.0%	10.0%
Utilities and Telecommunications	22, 517	0.136%	\$77,473,435	\$71,470,922	\$70,642,026	\$73,094,454	\$71,229,186	\$70,297,813	\$88,044,848	259.70%	235.01%	227.94%	221.57%	212.64%	203.89%	214.15%	-\$6,002,514	-\$828,896	\$2,452,428	-\$1,865,268	-\$931,373	\$17,747,036	-7.7%	-1.2%	3.5%	-2.6%	-1.3%	25.2%
Construction	23	0.083%	\$19,257,987	\$20,862,427	\$22,676,021	\$26,426,354	\$29,230,528	\$29,260,546	\$31,917,039	64.56%	68.60%	73.17%	80.11%	87.26%	84.87%	77.63%	\$1,604,440	\$1,813,593	\$3,750,333	\$2,804,174	\$30,019	\$2,656,492	8.3%	8.7%	16.5%	10.6%	0.1%	9.1%
Manufacturing	31-33	0.091%	\$25,782,736	\$26,902,064	\$29,654,956	\$32,900,056	\$31,962,093	\$34,272,271	\$38,316,586	86.43%	88.46%	95.69%	99.73%	95.42%	99.40%	93.19%	\$1,119,328	\$2,752,892	\$3,245,100	-\$937,963	\$2,310,178	\$4,044,314	4.3%	10.2%	10.9%	-2.9%	7.2%	11.8%
Wholesale Trade	42	0.101%	\$35,167,566	\$38,133,332	\$40,774,032	\$45,282,904	\$47,566,906	\$46,170,873	\$56,145,182	117.89%	125.39%	131.57%	137.27%	142.00%	133.91%	136.56%	\$2,965,766	\$2,640,701	\$4,508,872	\$2,284,002	-\$1,396,032	\$9,974,309	8.4%	6.9%	11.1%	5.0%	-2.9%	21.6%
Retail Trade	44, 45	0.111%	\$38,133,727	\$38,666,253	\$40,007,900	\$40,118,580	\$42,130,101	\$47,632,783	\$57,191,726	127.83%	127.14%	129.09%	121.61%	125.77%	138.15%	139.10%	\$532,526	\$1,341,647	\$110,680	\$2,011,521	\$5,502,683	\$9,558,943	1.4%	3.5%	0.3%	5.0%	13.1%	20.1%
Transportation	481-488, 491, 492	0.058%	\$14,146,171	\$14,591,418	\$15,011,261	\$14,430,791	\$13,444,048	\$13,482,742	\$16,467,754	47.42%	47.98%	48.44%	43.74%	40.14%	39.11%	40.05%	\$445,247	\$419,843	-\$580,470	-\$986,744	\$38,694	\$2,985,012	3.1%	2.9%	-3.9%	-6.8%	0.3%	22.1%
		0.202%																										
Warehousing and Storage	493	0.128%	\$23,614,580	\$27,617,083	\$24,140,625	\$26,046,189	\$27,117,922	\$32,218,741	\$31,378,774	79.16%	90.81%	77.90%	78.95%	80.96%	93.45%	76.32%	\$4,002,503	-\$3,476,458	\$1,905,564	\$1,071,733	\$5,100,819	-\$839,967	16.9%	-12.6%	7.9%	4.1%	18.8%	-2.6%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$16,011,806	\$17,581,000	\$16,138,911	\$18,458,296	\$17,091,231	\$18,248,399	\$21,602,739	53.67%	57.81%	52.08%	55.95%	51.02%	52.93%	52.54%	\$1,569,193	-\$1,442,089	\$2,319,385	-\$1,367,065	\$1,157,168	\$3,354,340	9.8%	-8.2%	14.4%	-7.4%	6.8%	18.4%
Finance and Insurance	52	0.111%	\$32,868,608	\$34,562,114	\$30,464,143	\$39,060,927	\$39,282,088	\$34,164,180	\$39,518,843	110.18%	113.65%	98.30%	118.41%	117.27%	99.09%	96.12%	\$1,693,506	-\$4,097,971	\$8,596,783	\$221,162	-\$5,117,909	\$5,354,663	5.2%	-11.9%	28.2%	0.6%	-13.0%	15.7%
Real Estate and Rental and Leasing	53	0.250%	\$15,715,831	\$14,973,830	\$15,327,975	\$16,414,632	\$15,826,546	\$14,806,996	\$19,422,802	52.68%	49.24%	49.46%	49.76%	47.25%	42.95%	47.24%	-\$742,001	\$354,145	\$1,086,657	-\$588,086	-\$1,019,549	\$4,615,806	-4.7%	2.4%	7.1%	-3.6%	-6.4%	31.2%
Professional, Scientific, and Technical Services	54	0.181%	\$19,645,941	\$14,350,009	\$14,034,200	\$14,199,329	\$14,381,310	\$14,311,210	\$15,535,416	65.86%	47.18%	45.28%	43.04%	42.93%	41.51%	37.79%	-\$5,295,932	-\$315,809	\$165,128	\$181,981	-\$70,099	\$1,224,206	-27.0%	-2.2%	1.2%	1.3%	-0.5%	8.6%
Management of Companies and Enterprises	55	0.137%	\$12,731,735	\$12,066,798	\$11,800,595	\$11,709,025	\$13,474,167	\$21,447,989	\$20,554,148	42.68%	39.68%	38.08%	35.49%	40.23%	62.21%	49.99%	-\$664,937	-\$266,203	-\$91,570	\$1,765,142	\$7,973,822	-\$893,841	-5.2%	-2.2%	-0.8%	15.1%	59.2%	-4.2%
Administrative and Support Services	561	0.154%	\$19,009,632	\$20,157,947	\$20,702,969	\$20,367,882	\$19,645,107	\$21,091,861	\$24,513,046	63.72%	66.28%	66.80%	61.74%	58.65%	61.18%	59.62%	\$1,148,315	\$545,022	-\$335,087	-\$722,775	\$1,446,755	\$3,421,184	6.0%	2.7%	-1.6%	-3.5%	7.4%	16.2%
Waste Management and Remediation Services	562	0.261%	\$26,166,021	\$25,358,436	\$29,088,484	\$30,246,063	\$31,008,155	\$31,283,107	\$36,522,616	87.71%	83.38%	93.86%	91.68%	92.57%	90.73%	88.83%	-\$807,584	\$3,730,048	\$1,157,579	\$762,091	\$274,953	\$5,239,508	-3.1%	14.7%	4.0%	2.5%	0.9%	16.7%
Educational Services	61	0.281%	\$13,680,829	\$13,123,353	\$8,974,138	\$9,896,651	\$11,757,032	\$10,918,189	\$11,845,544	45.86%	43.15%	28.96%	30.00%	35.10%	31.67%	28.81%	-\$557,476	-\$4,149,216	\$922,514	\$1,860,380	-\$838,843	\$927,355	-4.1%	-31.6%	10.3%	18.8%	-7.1%	8.5%
Health Care and Social Assistance	62	0.190%	\$23,626,703	\$24,489,503	\$25,535,685	\$24,583,282	\$25,070,240	\$26,910,034	\$30,735,878	79.20%	80.53%	82.40%	74.52%	74.84%	78.05%	74.76%	\$862,800	\$1,046,182	-\$952,404	\$486,959	\$1,839,794	\$3,825,844	3.7%	4.3%	-3.7%	2.0%	7.3%	14.2%
Arts, Entertainment and Recreation	71	0.240%	\$18,316,045	\$18,759,566	\$21,062,207	\$21,729,798	\$20,734,043	\$24,007,533	\$28,821,992	61.40%	61.68%	67.96%	65.87%	61.90%	69.63%	70.10%	\$443,521	\$2,302,640	\$667,591	-\$995,755	\$3,273,490	\$4,814,460	2.4%	12.3%	3.2%	-4.6%	15.8%	20.1%
Accommodation	721	0.200%	\$123,018,821	\$127,963,341	\$133,463,787	\$129,390,518	\$107,285,788	\$98,746,469	\$153,366,435	412.38%	420.76%	430.65%	392.22%	320.29%	286.41%	373.02%	\$4,944,519	\$5,500,447	-\$4,073,269	-\$22,104,730	-\$8,539,320	\$54,619,966	4.0%	4.3%	-3.1%	-17.1%	-8.0%	55.3%
Food Services and Drinking Places	722	0.194%	\$18,707,732	\$18,118,197	\$18,141,255	\$19,173,265	\$17,433,673	\$16,986,614	\$21,231,189	62.71%	59.58%	58.54%	58.12%	52.05%	49.27%	51.64%	-\$589,535	\$23,058	\$1,032,010	-\$1,739,592	-\$447,059	\$4,244,575	-3.2%	0.1%	5.7%	-9.1%	-2.6%	25.0%
Other Services	81	0.142%	\$13,084,524	\$13,869,835	\$14,441,551	\$14,217,058	\$14,435,946	\$15,310,733	\$17,395,219	43.86%	45.61%	46.60%	43.10%	43.10%	44.41%	42.31%	\$785,311	\$571,716	-\$224,494	\$218,888	\$874,787	\$2,084,486	6.0%	4.1%	-1.6%	1.5%	6.1%	13.6%
Unclassified Business		0.128%	\$16,290,502	\$16,475,212	\$16,633,421	\$17,892,639	\$54,736,298	\$68,147,145	\$104,025,143	54.61%	54.17%	53.67%	54.24%	163.41%	197.65%	253.01%	\$184,710	\$158,209	\$1,259,218	\$36,843,659	\$13,410,846	\$35,877,999	1.1%	1.0%	7.6%	205.9%	24.5%	52.6%
TOTAL			\$29,831,429	\$30,412,228	\$30,991,120	\$32,989,216	\$33,496,893	\$34,477,906	\$41,114,537	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$580,800	\$578,892	\$1,998,096	\$507,677	\$981,013	\$6,636,631	1.9%	1.9%	6.4%	1.5%	2.9%	19.2%

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 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). 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 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$140,177,739	\$158,120,928	\$182,761,739	\$203,474,207	\$235,627,193	\$336,558,616	\$327,987,323	0.10%	0.11%	0.12%	0.12%	0.14%	0.19%	0.16%	\$17,943,189	\$24,640,811	\$20,712,468	\$32,152,985	\$100,931,424	-\$8,571,293	12.8%	15.6%	11.3%	15.8%	42.8%	-2.5%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$492,099,180	\$492,402,415	\$560,419,637	\$628,849,328	\$675,089,897	\$705,628,834	\$640,438,037	0.36%	0.34%	0.36%	0.36%	0.40%	0.40%	0.31%	\$303,235	\$68,017,222	\$68,429,691	\$46,240,569	\$30,538,937	-\$65,190,797	0.1%	13.8%	12.2%	7.4%	4.5%	-9.2%
Utilities and Telecommunications	22, 517	0.136%	\$8,394,406,636	\$7,660,537,643	\$7,963,179,291	\$8,271,720,929	\$8,140,555,559	\$8,036,187,279	\$8,808,892,132	6.21%	5.36%	5.05%	4.73%	4.76%	4.52%	4.22%	-\$733,868,992	\$302,641,647	\$308,541,639	-\$131,165,370	-\$104,368,281	\$772,704,853	-8.7%	4.0%	3.9%	-1.6%	-1.3%	9.6%
Construction	23	0.083%	\$9,845,590,862	\$10,905,088,206	\$12,874,534,166	\$15,626,879,866	\$16,604,003,142	\$16,822,633,854	\$17,154,756,068	7.28%	7.63%	8.16%	8.94%	9.72%	9.46%	8.22%	\$1,059,497,344	\$1,969,445,960	\$2,752,345,700	\$977,123,276	\$218,630,712	\$332,122,215	10.8%	18.1%	21.4%	6.3%	1.3%	2.0%
Manufacturing	31-33	0.091%	\$15,580,723,857	\$17,150,722,299	\$19,975,802,607	\$23,224,853,810	\$21,999,535,452	\$23,813,802,014	\$25,803,698,100	11.53%	12.00%	12.66%	13.28%	12.87%	13.39%	12.36%	\$1,569,998,442	\$2,825,080,309	\$3,249,051,203	-\$1,225,318,358	\$1,814,266,562	\$1,989,896,086	10.1%	16.5%	16.3%	-5.3%	8.2%	8.4%
Wholesale Trade	42	0.101%	\$24,958,463,028	\$27,529,749,110	\$31,660,215,876	\$35,619,210,181	\$36,036,995,894	\$36,975,370,923	\$43,188,722,708	18.46%	19.26%	20.07%	20.37%	21.09%	20.80%	20.69%	\$2,571,286,082	\$4,130,466,766	\$3,958,994,305	\$417,785,713	\$938,375,029	\$6,213,351,786	10.3%	15.0%	12.5%	1.2%	2.6%	16.8%
Retail Trade	44, 45	0.111%	\$35,135,355,600	\$36,344,579,793	\$39,259,016,746	\$41,723,967,176	\$42,271,883,794	\$49,888,752,681	\$55,729,742,344	25.99%	25.43%	24.89%	23.86%	24.74%	28.06%	26.70%	\$1,209,224,194	\$2,914,436,953	\$2,464,950,430	\$547,916,617	\$7,616,868,887	\$5,840,989,664	3.4%	8.0%	6.3%	1.3%	18.0%	11.7%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,027,677,639	\$1,056,836,877	\$1,086,253,947	\$1,103,998,133	\$935,211,024	\$915,832,275	\$1,112,861,363	0.76%	0.74%	0.69%	0.63%	0.55%	0.52%	0.53%	\$29,159,238	\$29,417,071	\$17,744,185	-\$168,787,109	-\$19,378,749	\$197,029,088	2.8%	2.8%	1.6%	-15.3%	-2.1%	21.5%
Warehousing and Storage	493	0.128%	\$543,005,175	\$632,408,741	\$714,966,412	\$747,498,498	\$851,433,454	\$864,793,696	\$953,720,736	0.40%	0.44%	0.45%	0.43%	0.50%	0.49%	0.46%	\$89,403,566	\$82,557,671	\$32,532,086	\$103,934,956	\$13,360,242	\$88,927,040	16.5%	13.1%	4.6%	13.9%	1.6%	10.3%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,285,736,303	\$1,582,507,685	\$1,476,994,014	\$1,742,472,565	\$1,559,777,850	\$1,714,100,805	\$1,979,266,648	0.95%	1.11%	0.94%	1.00%	0.91%	0.96%	0.95%	\$296,771,382	-\$105,513,671	\$265,478,551	-\$182,694,715	\$154,322,955	\$265,165,843	23.1%	-6.7%	18.0%	-10.5%	9.9%	15.5%
Finance and Insurance	52	0.111%	\$3,420,469,393	\$4,185,720,667	\$4,601,608,608	\$5,583,354,176	\$5,448,162,217	\$6,146,536,539	\$6,678,109,921	2.53%	2.93%	2.92%	3.19%	3.19%	3.46%	3.20%	\$765,251,275	\$415,887,941	\$981,745,567	-\$135,191,959	\$698,374,322	\$531,573,382	22.4%	9.9%	21.3%	-2.4%	12.8%	8.6%
Real Estate and Rental and Leasing	53	0.250%	\$4,216,004,671	\$4,202,448,714	\$4,858,469,382	\$5,819,604,786	\$5,699,409,039	\$5,442,786,190	\$8,042,891,184	3.12%	2.94%	3.08%	3.33%	3.34%	3.06%	3.85%	-\$13,555,958	\$656,020,668	\$961,135,404	-\$120,195,747	-\$256,622,849	\$2,600,104,994	-0.3%	15.6%	19.8%	-2.1%	-4.5%	47.8%
Professional, Scientific, and Technical Services	54	0.181%	\$3,681,105,016	\$3,810,999,269	\$3,738,434,986	\$4,106,906,187	\$4,409,758,153	\$4,355,197,187	\$4,781,295,030	2.72%	2.67%	2.37%	2.35%	2.58%	2.45%	2.29%	\$129,894,253	-\$72,564,283	\$368,471,201	\$302,851,966	-\$54,560,966	\$426,097,842	3.5%	-1.9%	9.9%	7.4%	-1.2%	9.8%
Management of Companies and Enterprises	55	0.137%	\$184,861,995	\$159,067,908	\$185,528,190	\$207,946,594	\$233,720,911	\$423,466,276	\$526,471,955	0.14%	0.11%	0.12%	0.12%	0.14%	0.24%	0.25%	-\$25,794,088	\$26,460,282	\$22,418,404	\$25,774,317	\$189,745,365	\$103,005,679	-14.0%	16.6%	12.1%	12.4%	81.2%	24.3%
Administrative and Support Services	561	0.154%	\$2,449,048,649	\$2,572,758,629	\$2,497,692,029	\$2,396,358,014	\$2,193,216,624	\$1,511,809,017	\$2,319,897,974	1.81%	1.80%	1.58%	1.37%	1.28%	0.85%	1.11%	\$123,709,979	-\$75,066,600	-\$101,334,015	-\$203,141,391	-\$681,407,607	\$808,088,958	5.1%	-2.9%	-4.1%	-8.5%	-31.1%	53.5%
Waste Management and Remediation Services	562	0.261%	\$465,993,250	\$502,617,905	\$543,261,492	\$578,045,795	\$604,474,421	\$594,779,943	\$669,209,377	0.34%	0.35%	0.34%	0.33%	0.35%	0.33%	0.32%	\$36,624,655	\$40,643,587	\$34,784,304	\$26,428,625	-\$9,694,478	\$74,429,434	7.9%	8.1%	6.4%	4.6%	-1.6%	12.5%
Educational Services	61	0.281%	\$155,061,078	\$148,474,741	\$148,296,913	\$132,788,790	\$180,546,677	\$154,523,519	\$171,340,514	0.11%	0.10%	0.09%	0.08%	0.11%	0.09%	0.08%	-\$6,586,337	-\$177,828	-\$15,508,122	\$47,757,886	-\$26,023,157	\$16,816,994	-4.2%	-0.1%	-10.5%	36.0%	-14.4%	10.9%
Health Care and Social Assistance	62	0.190%	\$5,322,479,413	\$4,857,995,413	\$5,174,100,680	\$5,562,664,941	\$5,895,525,219	\$6,497,256,219	\$6,589,345,609	3.94%	3.40%	3.28%	3.18%	3.45%	3.65%	3.16%	-\$464,484,000	\$316,105,268	\$388,564,260	\$332,860,278	\$601,731,000	\$92,089,390	-8.7%	6.5%	7.5%	6.0%	10.2%	1.4%
Arts, Entertainment and Recreation	71	0.240%	\$1,727,194,084	\$1,833,538,293	\$2,205,178,446	\$2,491,918,561	\$1,966,854,505	\$1,333,430,688	\$2,629,222,869	1.28%	1.28%	1.40%	1.43%	1.15%	0.75%	1.26%	\$106,344,209	\$371,640,153	\$286,740,116	-\$525,064,057	-\$633,423,817	\$1,295,792,180	6.2%	20.3%	13.0%	-21.1%	-32.2%	97.2%
Accommodation	721	0.200%	\$10,363,330,024	\$10,858,613,757	\$11,169,813,743	\$11,573,492,484	\$8,585,070,683	\$5,075,414,036	\$12,067,746,468	7.67%	7.60%	7.08%	6.62%	5.02%	2.85%	5.78%	\$495,283,733	\$311,199,986	\$403,678,740	-\$2,988,421,800	-\$3,509,656,647	\$6,992,332,432	4.8%	2.9%	3.6%	-25.8%	-40.9%	137.8%
Food Services and Drinking Places	722	0.194%	\$4,133,487,578	\$4,421,313,058	\$4,619,337,375	\$5,010,155,322	\$4,010,879,284	\$3,789,268,755	\$5,710,669,032	3.06%	3.09%	2.93%	2.87%	2.35%	2.13%	2.74%	\$287,825,480	\$198,024,317	\$390,817,947	-\$999,276,038	-\$221,610,529	\$1,921,400,276	7.0%	4.5%	8.5%	-19.9%	-5.5%	50.7%
Other Services	81	0.142%	\$1,169,402,614	\$1,252,689,167	\$1,434,390,139	\$1,535,103,620	\$1,468,341,938	\$1,461,793,856	\$1,658,590,976	0.87%	0.88%	0.91%	0.88%	0.86%	0.82%	0.79%	\$83,286,552	\$181,700,972	\$100,713,481	-\$66,761,683	-\$6,548,082	\$196,797,120	7.1%	14.5%	7.0%	-4.3%	-0.4%	13.5%
Unclassified Business		0.128%	\$496,245,731	\$625,766,121	\$800,726,215	\$966,301,537	\$886,004,719	\$928,756,097	\$1,212,016,228	0.37%	0.44%	0.51%	0.55%	0.52%	0.52%	0.58%	\$129,520,390	\$174,960,095	\$165,575,322	-\$80,296,818	\$42,751,378	\$283,260,131	26.1%	28.0%	20.7%	-8.3%	4.8%	30.5%
TOTAL			\$135,187,919,512	\$142,944,957,336	\$157,730,982,633	\$174,857,565,501	\$170,892,077,646	\$177,788,679,299	\$208,756,892,596	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$7,757,037,824	\$14,786,025,297	\$17,126,582,868	-\$3,965,487,855	\$6,896,601,653	\$30,968,213,297	5.7%	10.3%	10.9%	-2.3%	4.0%	17.4%

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 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). 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 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$4,672,591	\$5,270,698	\$5,375,345	\$5,217,287	\$5,610,171	\$7,826,945	\$8,864,522	23.76%	26.34%	25.75%	23.41%	25.08%	32.91%	30.42%	\$598,106	\$104,648	-\$158,058	\$392,884	\$2,216,773	\$1,037,578	12.8%	2.0%	-2.9%	7.5%	39.5%	13.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$8,067,200	\$9,290,612	\$9,039,026	\$10,142,731	\$11,639,481	\$14,700,601	\$15,248,525	41.03%	46.43%	43.30%	45.51%	52.04%	61.82%	52.32%	\$1,223,412	-\$251,585	\$1,103,705	\$1,496,750	\$3,061,120	\$547,924	15.2%	-2.7%	12.2%	14.8%	26.3%	3.7%
Utilities and Telecommunications	22, 517	0.136%	\$71,747,065	\$64,374,266	\$63,705,434	\$66,173,767	\$64,607,584	\$64,807,962	\$83,102,756	364.87%	321.73%	305.14%	296.93%	288.84%	272.52%	285.15%	-\$7,372,799	-\$668,832	\$2,468,333	-\$1,566,184	\$200,378	\$18,294,794	-10.3%	-1.0%	3.9%	-2.4%	0.3%	28.2%
Construction	23	0.083%	\$11,448,361	\$12,350,043	\$13,383,092	\$15,098,435	\$16,407,118	\$17,615,323	\$19,901,109	58.22%	61.72%	64.10%	67.75%	73.35%	74.07%	68.29%	\$901,682	\$1,033,048	\$1,715,343	\$1,308,683	\$1,208,206	\$2,285,786	7.9%	8.4%	12.8%	8.7%	7.4%	13.0%
Manufacturing	31-33	0.091%	\$21,055,032	\$21,988,106	\$24,661,485	\$27,814,196	\$27,093,024	\$29,436,096	\$33,209,393	107.08%	109.89%	118.12%	124.80%	121.12%	123.78%	113.95%	\$933,073	\$2,673,379	\$3,152,711	-\$721,172	\$2,343,072	\$3,773,296	4.4%	12.2%	12.8%	-2.6%	8.6%	12.8%
Wholesale Trade	42	0.101%	\$29,818,952	\$32,274,032	\$34,563,554	\$37,812,325	\$39,819,885	\$40,278,182	\$50,513,126	151.64%	161.30%	165.55%	169.67%	178.02%	169.37%	173.32%	\$2,455,080	\$2,289,523	\$3,248,771	\$2,007,560	\$458,297	\$10,234,944	8.2%	7.1%	9.4%	5.3%	1.2%	25.4%
Retail Trade	44, 45	0.111%	\$33,115,321	\$33,282,582	\$34,619,944	\$34,798,972	\$36,822,198	\$42,207,067	\$51,363,818	168.41%	166.34%	165.82%	156.15%	164.62%	177.48%	176.24%	\$167,261	\$1,337,362	\$179,028	\$2,023,227	\$5,384,868	\$9,156,751	0.5%	4.0%	0.5%	5.8%	14.6%	21.7%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$9,258,357	\$8,956,245	\$8,690,032	\$8,558,125	\$7,793,425	\$8,033,616	\$10,304,272	47.08%	44.76%	41.62%	38.40%	34.84%	33.78%	35.36%	-\$302,112	-\$266,213	-\$131,907	-\$764,700	\$240,191	\$2,270,655	-3.3%	-3.0%	-1.5%	-8.9%	3.1%	28.3%
Warehousing and Storage	493	0.128%	\$18,724,316	\$21,080,291	\$18,332,472	\$21,985,250	\$23,011,715	\$27,896,571	\$27,249,164	95.22%	105.35%	87.81%	98.65%	102.88%	117.30%	93.50%	\$2,355,975	-\$2,747,819	\$3,652,778	\$1,026,465	\$4,884,856	-\$647,407	12.6%	-13.0%	19.9%	4.7%	21.2%	-2.3%
Publishing, Software and Data Processing	515, 518	0.253%	\$11,688,512	\$13,078,576	\$11,629,874	\$13,507,539	\$12,478,223	\$13,712,806	\$17,211,014	59.44%	65.36%	55.70%	60.61%	55.79%	57.66%	59.06%	\$1,390,064	-\$1,448,702	\$1,877,665	-\$1,029,316	\$1,234,584	\$3,498,208	11.9%	-11.1%	16.1%	-7.6%	9.9%	25.5%
Finance and Insurance	52	0.111%	\$6,369,589	\$7,408,355	\$7,707,887	\$9,609,904	\$9,125,900	\$10,561,059	\$12,552,838	32.39%	37.02%	36.92%	43.12%	40.80%	44.41%	43.07%	\$1,038,766	\$299,532	\$1,902,017	-\$484,004	\$1,435,159	\$1,991,779	16.3%	4.0%	24.7%	-5.0%	15.7%	18.9%
Real Estate and Rental and Leasing	53	0.250%	\$10,782,621	\$9,841,800	\$10,249,935	\$11,148,668	\$10,554,461	\$9,719,261	\$13,655,163	54.84%	49.19%	49.10%	50.02%	47.19%	40.87%	46.85%	-\$940,820	\$408,135	\$898,733	-\$594,207	-\$835,200	\$3,935,902	-8.7%	4.1%	8.8%	-5.3%	-7.9%	40.5%
Professional, Scientific, and Technical Services	54	0.181%	\$8,722,998	\$8,720,822	\$8,091,851	\$8,738,098	\$9,073,576	\$9,447,282	\$10,326,771	44.36%	43.58%	38.76%	39.21%	40.56%	39.73%	35.43%	-\$2,176	-\$628,972	\$646,248	\$335,478	\$373,706	\$879,489	0.0%	-7.2%	8.0%	3.8%	4.1%	9.3%
Management of Companies and Enterprises	55	0.137%	\$6,162,067	\$5,680,997	\$5,456,711	\$6,116,076	\$7,303,778	\$12,832,311	\$15,042,056	31.34%	28.39%	26.14%	27.44%	32.65%	53.96%	51.61%	-\$481,070	-\$224,285	\$659,365	\$1,187,702	\$5,528,533	\$2,209,744	-7.8%	-3.9%	12.1%	19.4%	75.7%	17.2%
Administrative and Support Services	561	0.154%	\$11,081,668	\$11,856,031	\$11,250,865	\$10,197,268	\$9,661,747	\$8,445,860	\$12,960,324	56.36%	59.25%	53.89%	45.76%	43.19%	35.51%	44.47%	\$774,362	-\$605,166	-\$1,053,597	-\$535,521	-\$1,215,887	\$4,514,463	7.0%	-5.1%	-9.4%	-5.3%	-12.6%	53.5%
Waste Management and Remediation Services	562	0.261%	\$20,260,576	\$19,331,458	\$22,635,895	\$23,121,832	\$24,178,977	\$24,782,498	\$29,096,060	103.04%	96.61%	108.42%	103.75%	108.10%	104.21%	99.84%	-\$929,118	\$3,304,438	\$485,936	\$1,057,145	\$603,521	\$4,313,562	-4.6%	17.1%	2.1%	4.6%	2.5%	17.4%
Educational Services	61	0.281%	\$4,560,620	\$4,366,904	\$4,783,771	\$5,107,261	\$6,944,103	\$6,180,941	\$7,139,188	23.19%	21.82%	22.91%	22.92%	31.04%	25.99%	24.50%	-\$193,716	\$416,867	\$323,490	\$1,836,842	-\$763,162	\$958,247	-4.2%	9.5%	6.8%	36.0%	-11.0%	15.5%
Health Care and Social Assistance	62	0.190%	\$12,918,639	\$10,966,130	\$11,498,002	\$12,092,750	\$12,760,877	\$14,155,242	\$16,514,651	65.70%	54.81%	55.07%	54.26%	57.05%	59.52%	56.67%	-\$1,952,510	\$531,872	\$594,748	\$668,127	\$1,394,365	\$2,359,408	-15.1%	4.9%	5.2%	5.5%	10.9%	16.7%
Arts, Entertainment and Recreation	71	0.240%	\$10,531,671	\$10,849,339	\$12,971,638	\$13,617,041	\$12,771,782	\$11,800,272	\$17,885,870	53.56%	54.22%	62.13%	61.10%	57.10%	49.62%	61.37%	\$317,668	\$2,122,299	\$645,403	-\$845,259	-\$971,511	\$6,085,598	3.0%	19.6%	5.0%	-6.2%	-7.6%	51.6%
Accommodation	721	0.200%	\$65,590,696	\$69,163,145	\$72,531,258	\$71,441,312	\$58,007,234	\$38,743,619	\$78,361,990	333.56%	345.66%	347.41%	320.56%	259.33%	162.92%	268.88%	\$3,572,449	\$3,368,113	-\$1,089,946	-\$13,434,077	-\$19,263,616	\$39,618,371	5.4%	4.9%	-1.5%	-18.8%	-33.2%	102.3%
Food Services and Drinking Places	722	0.194%	\$12,229,253	\$11,981,878	\$12,060,933	\$13,150,014	\$11,693,526	\$10,795,637	\$14,605,292	62.19%	59.88%	57.77%	59.01%	52.28%	45.40%	50.11%	-\$247,375	\$79,055	\$1,089,081	-\$1,456,488	-\$897,888	\$3,809,654	-2.0%	0.7%	9.0%	-11.1%	-7.7%	35.3%
Other Services	81	0.142%	\$8,009,607	\$8,884,320	\$9,314,222	\$9,247,612	\$9,921,229	\$10,828,103	\$12,661,000	40.73%	44.40%	44.61%	41.49%	44.35%	45.53%	43.44%	\$874,713	\$429,901	-\$66,610	\$673,617	\$906,873	\$1,832,897	10.9%	4.8%	-0.7%	7.3%	9.1%	16.9%
Unclassified Business		0.128%	\$11,540,598	\$12,033,964	\$12,132,215	\$13,420,855	\$13,223,951	\$12,550,758	\$16,378,598	58.69%	60.14%	58.11%	60.22%	59.12%	52.78%	56.20%	\$493,365	\$98,252	\$1,288,639	-\$196,904	-\$673,193	\$3,827,840	4.3%	0.8%	10.6%	-1.5%	-5.1%	30.5%
TOTAL			\$19,663,697	\$20,009,093	\$20,877,695	\$22,286,205	\$22,368,073	\$23,781,257	\$29,143,780	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$345,395	\$868,602	\$1,408,511	\$81,868	\$1,413,184	\$5,362,522	1.8%	4.3%	6.7%	0.4%	6.3%	22.5%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). 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 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$88,312	\$99,616	\$115,140	\$128,189	\$148,445	\$212,032	\$206,632	0.05%	0.05%	0.06%	0.06%	0.07%	0.10%	0.08%	\$11,304	\$15,524	\$13,049	\$20,256	\$63,587	-\$5,400		15.6%	11.3%	15.8%	42.8%	-2.5%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$250,971	\$251,125	\$285,814	\$320,713	\$344,296	\$359,871	\$326,623	0.14%	0.14%	0.14%	0.14%	0.16%	0.17%	0.12%	\$155	\$34,689	\$34,899	\$23,583	\$15,575	-\$33,247	0.1%	13.8%	12.2%	7.4%	4.5%	-9.2%
Utilities and Telecommunications	22, 517	0.136%	\$11,387,110	\$10,395,132	\$10,813,809	\$11,232,116	\$11,071,156	\$10,929,215	\$11,980,093	6.51%	5.66%	5.39%	5.07%	5.20%	5.06%	4.54%	-\$991,978	\$418,677	\$418,306	-\$160,960	-\$141,941	\$1,050,879	-8.7%	4.0%	3.9%	-1.4%	-1.3%	9.6%
Construction	23	0.083%	\$8,202,033	\$9,057,673	\$10,694,267	\$12,980,494	\$13,781,756	\$13,962,786	\$14,238,448	4.69%	4.93%	5.33%	5.86%	6.47%	6.47%	5.39%	\$855,640	\$1,636,594	\$2,286,227	\$801,262	\$181,030	\$275,661	10.4%	18.1%	21.4%	6.2%	1.3%	2.0%
Manufacturing	31-33	0.091%	\$14,185,763	\$15,611,973	\$18,193,504	\$21,134,617	\$20,019,523	\$21,670,560	\$23,481,365	8.11%	8.50%	9.07%	9.55%	9.40%	10.04%	8.89%	\$1,426,211	\$2,581,531	\$2,941,113	-\$1,115,094	\$1,651,037	\$1,810,806	10.1%	16.5%	16.2%	-5.3%	8.2%	8.4%
Wholesale Trade	42	0.101%	\$25,242,692	\$27,803,416	\$31,958,868	\$35,982,557	\$36,430,566	\$37,345,208	\$43,620,610	14.43%	15.14%	15.94%	16.26%	17.11%	17.31%	16.52%	\$2,560,723	\$4,155,453	\$4,023,689	\$448,009	\$914,642	\$6,275,402	10.1%	14.9%	12.6%	1.2%	2.5%	16.8%
Retail Trade	44, 45	0.111%	\$38,960,012	\$40,300,289	\$43,514,761	\$46,274,164	\$46,897,101	\$55,333,190	\$61,860,014	22.27%	21.94%	21.70%	20.91%	22.03%	25.64%	23.43%	\$1,340,277	\$3,214,472	\$2,759,403	\$622,937	\$8,436,089	\$6,526,824	3.4%	8.0%	6.3%	1.3%	18.0%	11.8%
Transportation	481-488, 491, 492	0.058%																										
		0.202%																										
		0.331%																										
		0.129%	\$1,343,542	\$1,392,075	\$1,477,557	\$1,477,760	\$1,292,740	\$1,263,896	\$1,472,830	0.77%	0.76%	0.74%	0.67%	0.61%	0.59%	0.56%	\$48,532	\$85,482	\$203	-\$185,021	-\$28,843	\$208,933	3.6%	6.1%	0.0%	-12.5%	-2.2%	16.5%
Warehousing and Storage	493	0.128%	\$692,056	\$802,938	\$908,801	\$956,798	\$1,089,835	\$1,106,936	\$1,220,763	0.40%	0.44%	0.45%	0.43%	0.51%	0.51%	0.46%	\$110,882	\$105,863	\$47,997	\$133,037	\$17,101	\$113,827	16.0%	13.2%	5.3%	13.9%	1.6%	10.3%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$3,234,059	\$3,982,679	\$3,705,311	\$4,382,191	\$3,944,516	\$4,336,675	\$5,007,545	1.85%	2.17%	1.85%	1.98%	1.85%	2.01%	1.90%	\$748,620	-\$277,369	\$676,881	-\$437,676	\$392,159	\$670,870	23.1%	-7.0%	18.3%	-10.0%	9.9%	15.5%
Finance and Insurance	52	0.111%	\$3,823,423	\$4,691,979	\$5,108,014	\$6,198,759	\$6,048,079	\$6,822,655	\$7,412,702	2.19%	2.55%	2.55%	2.80%	2.84%	3.16%	2.81%	\$868,555	\$416,036	\$1,090,745	-\$150,680	\$774,577	\$590,047	22.7%	8.9%	21.4%	-2.4%	12.8%	8.6%
Real Estate and Rental and Leasing	53	0.250%	\$10,429,449	\$10,415,979	\$12,043,960	\$14,462,433	\$14,185,295	\$13,605,949	\$20,102,057	5.96%	5.67%	6.01%	6.53%	6.66%	6.30%	7.61%	-\$13,470	\$1,627,981	\$2,418,473	-\$277,138	-\$579,346	\$6,496,108	-0.1%	15.6%	20.1%	-1.9%	-4.1%	47.7%
Professional, Scientific, and Technical Services	54	0.181%	\$6,592,333	\$6,854,905	\$6,703,983	\$7,373,421	\$7,977,379	\$7,881,805	\$8,654,144	3.77%	3.73%	3.34%	3.33%	3.75%	3.65%	3.28%	\$262,572	-\$150,922	\$669,437	\$603,958	-\$95,575	\$772,339	4.0%	-2.2%	10.0%	8.2%	-1.2%	9.8%
Management of Companies and Enterprises	55	0.137%	\$253,349	\$218,703	\$254,799	\$284,887	\$320,198	\$580,086	\$721,267	0.14%	0.12%	0.13%	0.13%	0.15%	0.27%	0.27%	-\$34,647	\$36,096	\$30,088	\$35,311	\$259,889	\$141,180	-13.7%	16.5%	11.8%	12.4%	81.2%	24.3%
Administrative and Support Services	561	0.154%	\$3,711,756	\$3,945,065	\$3,841,284	\$3,686,816	\$3,372,648	\$2,328,186	\$3,572,523	2.12%	2.15%	1.92%	1.67%	1.58%	1.08%	1.35%	\$233,309	-\$103,781	-\$154,468	-\$314,168	-\$1,044,462	\$1,244,337	6.3%	-2.6%	-4.0%	-8.5%	-31.0%	53.4%
Waste Management and Remediation Services	562	0.261%	\$1,210,886	\$1,306,095	\$1,411,316	\$1,490,962	\$1,573,010	\$1,552,376	\$1,746,636	0.69%	0.71%	0.70%	0.67%	0.74%	0.72%	0.66%	\$95,209	\$105,220	\$79,646	\$82,048	-\$20,634	\$194,261	7.9%	8.1%	5.6%	5.5%	-1.3%	12.5%
Educational Services	61	0.281%	\$435,475	\$416,390	\$415,106	\$373,137	\$507,336	\$434,211	\$481,467	0.25%	0.23%	0.21%	0.17%	0.24%	0.20%	0.18%	-\$19,085	-\$1,285	-\$41,969	\$134,200	-\$73,125	\$47,256	-4.4%	-0.3%	-10.1%	36.0%	-14.4%	10.9%
Health Care and Social Assistance	62	0.190%	\$10,080,375	\$9,224,824	\$9,831,960	\$10,568,168	\$11,201,001	\$12,344,787	\$12,519,757	5.76%	5.02%	4.90%	4.77%	5.26%	5.72%	4.74%	-\$855,550	\$607,136	\$736,208	\$632,833	\$1,143,785	\$174,970	-8.5%	6.6%	7.5%	6.0%	10.2%	1.4%
Arts, Entertainment and Recreation	71	0.240%	\$4,043,445	\$4,315,782	\$5,192,053	\$5,967,840	\$4,720,451	\$3,200,234	\$6,310,135	2.31%	2.35%	2.59%	2.70%	2.22%	1.48%	2.39%	\$272,337	\$876,271	\$775,786	-\$1,247,389	-\$1,520,217	\$3,109,901	6.7%	20.3%	14.9%	-20.9%	-32.2%	97.2%
Accommodation	721	0.200%	\$20,758,602	\$21,755,478	\$22,350,088	\$23,158,322	\$17,170,141	\$10,150,828	\$24,135,493	11.87%	11.85%	11.15%	10.46%	8.07%	4.70%	9.14%	\$996,877	\$594,609	\$808,234	-\$5,988,181	-\$7,019,313	\$13,984,665	4.8%	2.7%	3.6%	-25.9%	-40.9%	137.8%
Food Services and Drinking Places	722	0.194%	\$7,841,952	\$8,368,996	\$8,740,515	\$9,485,372	\$7,552,801	\$7,110,468	\$11,078,698	4.48%	4.56%	4.36%	4.29%	3.55%	3.29%	4.20%	\$527,044	\$371,518	\$744,857	-\$1,932,571	-\$442,333	\$3,968,230	6.7%	4.4%	8.5%	-20.4%	-5.9%	55.8%
Other Services	81	0.142%	\$1,556,199	\$1,643,183	\$1,912,141	\$2,176,860	\$2,083,070	\$2,075,747	\$2,355,199	0.89%	0.89%	0.95%	0.98%	0.98%	0.96%	0.89%	\$86,985	\$268,958	\$264,719	-\$93,790	-\$7,323	\$279,452	5.6%	16.4%	13.8%	-4.3%	-0.4%	13.5%
Unclassified Business		0.128%	\$631,603	\$798,479	\$1,020,362	\$1,232,858	\$1,132,545	\$1,188,808	\$1,551,381	0.36%	0.43%	0.51%	0.56%	0.53%	0.55%	0.59%	\$166,876	\$221,884	\$212,495	-\$100,313	\$56,263	\$362,573	26.4%	27.8%	20.8%	-8.1%	5.0%	30.5%
TOTAL			\$174,955,396	\$183,652,775	\$200,493,413	\$221,329,433	\$212,863,886	\$215,796,508	\$264,056,381	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$8,697,379	\$16,840,638	\$20,836,020	-\$8,465,547	\$2,932,623	\$48,259,873	5.0%	9.2%	10.4%	-3.8%	1.4%	22.4%

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 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). 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 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$2,944	\$3,321	\$3,386	\$3,287	\$3,534	\$4,931	\$5,585	11.57%	12.92%	12.76%	11.65%	12.69%	17.08%	15.15%	\$377	\$66	-\$100	\$248	\$1,397	\$654	12.8%	2.0%	-2.9%	7.5%	39.5%	13.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$4,114	\$4,738	\$4,610	\$5,173	\$5,936	\$7,497	\$7,777	16.17%	18.43%	17.37%	18.34%	21.31%	25.97%	21.10%	\$624	-\$128	\$563	\$763	\$1,561	\$279	15.2%	-2.7%	12.2%	14.8%	26.3%	3.7%
Utilities and Telecommunications	22, 517	0.136%	\$97,326	\$87,354	\$86,510	\$89,857	\$87,866	\$88,139	\$113,020	382.45%	339.80%	325.99%	318.54%	315.37%	305.35%	306.59%	-\$9,972	-\$844	\$3,346	-\$1,991	\$273	\$24,881	-10.2%	-1.0%	3.9%	-2.2%	0.3%	28.2%
Construction	23	0.083%	\$9,537	\$10,258	\$11,117	\$12,542	\$13,618	\$14,621	\$16,518	37.48%	39.90%	41.89%	44.46%	48.88%	50.65%	44.81%	\$721	\$859	\$1,425	\$1,077	\$1,002	\$1,897	7.6%	8.4%	12.8%	8.6%	7.4%	13.0%
Manufacturing	31-33	0.091%	\$19,170	\$20,015	\$22,461	\$25,311	\$24,655	\$26,787	\$30,221	75.33%	77.86%	84.64%	89.73%	88.49%	92.80%	81.98%	\$845	\$2,446	\$2,850	-\$656	\$2,132	\$3,434	4.4%	12.2%	12.7%	-2.6%	8.6%	12.8%
Wholesale Trade	42	0.101%	\$30,159	\$32,595	\$34,890	\$38,198	\$40,255	\$40,681	\$51,018	118.51%	126.79%	131.47%	135.41%	144.48%	140.93%	138.40%	\$2,436	\$2,295	\$3,308	\$2,057	\$426	\$10,337	8.1%	7.0%	9.5%	5.4%	1.1%	25.4%
Retail Trade	44, 45	0.111%	\$36,720	\$36,905	\$38,373	\$38,594	\$40,851	\$46,813	\$57,014	144.29%	143.56%	144.60%	136.81%	146.62%	162.18%	154.66%	\$185	\$1,468	\$221	\$2,257	\$5,962	\$10,201	0.5%	4.0%	0.6%	5.8%	14.6%	21.8%
Transportation		0.058%																										
	481-488, 491, 492	0.202%																										
Transportation		0.331%																										
Transportation		0.129%	\$12,104	\$11,797	\$11,820	\$11,456	\$10,773	\$11,087	\$13,637	47.56%	45.89%	44.54%	40.61%	38.67%	38.41%	36.99%	-\$307	\$23	-\$365	-\$683	\$314	\$2,551	-2.5%	0.2%	-3.1%	-6.0%	2.9%	23.0%
Warehousing and Storage	493	0.128%	\$23,864	\$26,765	\$23,303	\$28,141	\$29,455	\$35,708	\$34,879	93.78%	104.11%	87.81%	99.76%	105.72%	123.70%	94.62%	\$2,901	-\$3,462	\$4,839	\$1,314	\$6,253	-\$829	12.2%	-12.9%	20.8%	4.7%	21.2%	-2.3%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$29,401	\$32,915	\$29,176	\$33,970	\$31,556	\$34,693	\$43,544	115.53%	128.04%	109.94%	120.42%	113.26%	120.19%	118.12%	\$3,514	-\$3,739	\$4,795	-\$2,414	\$3,137	\$8,850	12.0%	-11.4%	16.4%	-7.1%	9.9%	25.5%
Finance and Insurance	52	0.111%	\$7,120	\$8,304	\$8,556	\$10,669	\$10,131	\$11,723	\$13,934	27.98%	32.30%	32.24%	37.82%	36.36%	40.61%	37.80%	\$1,184	\$252	\$2,113	-\$538	\$1,592	\$2,211	16.6%	3.0%	24.7%	-5.0%	15.7%	18.9%
Real Estate and Rental and Leasing	53	0.250%	\$26,674	\$24,393	\$25,409	\$27,706	\$26,269	\$24,296	\$34,129	104.82%	94.89%	95.75%	98.22%	94.28%	84.17%	92.58%	-\$2,280	\$1,016	\$2,297	-\$1,437	-\$1,973	\$9,833	-8.5%	4.2%	9.0%	-5.2%	-7.5%	40.5%
Professional, Scientific, and Technical Services	54	0.181%	\$15,622	\$15,686	\$14,511	\$15,688	\$16,414	\$17,097	\$18,691	61.39%	61.02%	54.68%	55.61%	58.91%	59.23%	50.70%	\$65	-\$1,175	\$1,177	\$726	\$683	\$1,594	0.4%	-7.5%	8.1%	4.6%	4.2%	9.3%
Management of Companies and Enterprises	55	0.137%	\$8,445	\$7,811	\$7,494	\$8,379	\$10,006	\$17,578	\$20,608	33.19%	30.38%	28.24%	29.70%	35.91%	60.90%	55.90%	-\$634	-\$317	\$885	\$1,627	\$7,572	\$3,029	-7.5%	-4.1%	11.8%	19.4%	75.7%	17.2%
Administrative and Support Services	561	0.154%	\$16,795	\$18,180	\$17,303	\$15,689	\$14,857	\$13,007	\$19,958	66.00%	70.72%	65.20%	55.62%	53.33%	45.06%	54.14%	\$1,385	-\$877	-\$1,615	-\$831	-\$1,851	\$6,952	8.2%	-4.8%	-9.3%	-5.3%	-12.5%	53.4%
Waste Management and Remediation Services	562	0.261%	\$52,647	\$50,234	\$58,805	\$59,638	\$62,920	\$64,682	\$75,941	206.88%	195.41%	221.59%	211.41%	225.83%	224.08%	206.00%	-\$2,413	\$8,570	\$834	\$3,282	\$1,762	\$11,258	-4.6%	17.1%	1.4%	5.5%	2.8%	17.4%
Educational Services	61	0.281%	\$12,808	\$12,247	\$13,391	\$14,351	\$19,513	\$17,368	\$20,061	50.33%	47.64%	50.46%	50.87%	70.03%	60.17%	54.42%	-\$561	\$1,144	\$961	\$5,162	-\$2,144	\$2,693	-4.4%	9.3%	7.2%	36.0%	-11.0%	15.5%
Health Care and Social Assistance	62	0.190%	\$24,467	\$20,824	\$21,849	\$22,974	\$24,245	\$26,895	\$31,378	96.14%	81.00%	82.33%	81.44%	87.02%	93.17%	85.12%	-\$3,643	\$1,025	\$1,125	\$1,270	\$2,650	\$4,483	-14.9%	4.9%	5.2%	5.5%	10.9%	16.7%
Arts, Entertainment and Recreation	71	0.240%	\$24,655	\$25,537	\$30,541	\$32,611	\$30,652	\$28,321	\$42,926	96.88%	99.34%	115.09%	115.60%	110.02%	98.11%	116.44%	\$882	\$5,004	\$2,070	-\$1,959	-\$2,332	\$14,605	3.6%	19.6%	6.8%	-6.0%	-7.6%	51.6%
Accommodation	721	0.200%	\$131,384	\$138,570	\$145,130	\$142,953	\$116,014	\$77,487	\$156,724	516.28%	539.03%	546.88%	506.76%	416.39%	268.44%	425.14%	\$7,186	\$6,561	-\$2,178	-\$26,938	-\$38,527	\$79,237	5.5%	4.7%	-1.5%	-18.8%	-33.2%	102.3%
Food Services and Drinking Places	722	0.194%	\$23,201	\$22,680	\$22,821	\$24,896	\$22,020	\$20,258	\$28,334	91.17%	88.22%	85.99%	88.25%	79.03%	70.18%	76.86%	-\$521	\$141	\$2,075	-\$2,876	-\$1,762	\$8,077	-2.2%	0.6%	9.1%	-11.6%	-8.0%	39.9%
Other Services	81	0.142%	\$10,659	\$11,654	\$12,416	\$13,114	\$14,075	\$15,376	\$17,979	41.88%	45.33%	46.79%	46.49%	50.52%	53.27%	48.77%	\$995	\$763	\$697	\$961	\$1,301	\$2,603	9.3%	6.5%	5.6%	7.3%	9.2%	16.9%
Unclassified Business		0.128%	\$14,688	\$15,355	\$15,460	\$17,123	\$16,904	\$16,065	\$20,965	57.72%	59.73%	58.26%	60.70%	60.67%	55.66%	56.87%	\$667	\$105	\$1,663	-\$219	-\$839	\$4,900	4.5%	0.7%	10.8%	-1.3%	-5.0%	30.5%
TOTAL			\$25,448	\$25,707	\$26,538	\$28,209	\$27,862	\$28,865	\$36,864	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	\$259	\$831	\$1,671	-\$347	\$1,003	\$7,999	1.0%	3.2%	6.3%	-1.2%	3.6%	27.7%

NOTES:

1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 through FY 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.

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

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

TABLE 9: COMMERCE TAX - EFFECTIVE TAX RATE AS % OF TOTAL GROSS REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.034%	0.036%	0.036%	0.036%	0.037%	0.042%	0.043%	39.79%	42.35%	42.15%	41.59%	44.08%	49.75%	48.29%	0.0019%	0.0003%	-0.0005%	0.0011%	0.0050%	0.0016%	5.5%	0.8%	-1.5%	3.1%	13.6%	4.0%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.003%	0.003%	0.004%	0.004%	0.005%	0.004%	0.004%	3.99%	3.70%	4.30%	5.14%	5.56%	5.37%	4.73%	-0.0003%	0.0006%	0.0007%	0.0002%	-0.0001%	-0.0003%	-8.2%	17.7%	19.5%	5.2%	-2.9%	-5.7%
Utilities and Telecommunications	22, 517	0.136%	0.126%	0.122%	0.122%	0.123%	0.123%	0.125%	0.128%	147.26%	144.59%	143.01%	143.76%	148.31%	149.76%	143.17%	-0.0034%	0.0002%	0.0005%	0.0004%	0.0020%	0.0030%	-2.7%	0.2%	0.4%	0.3%	1.6%	2.4%
Construction	23	0.083%	0.050%	0.049%	0.049%	0.047%	0.047%	0.050%	0.052%	58.05%	58.17%	57.25%	55.50%	56.01%	59.68%	57.72%	-0.0004%	-0.0001%	-0.0016%	-0.0009%	0.0034%	0.0018%	-0.7%	-0.3%	-3.2%	-1.8%	7.3%	3.6%
Manufacturing	31-33	0.091%	0.074%	0.074%	0.076%	0.077%	0.077%	0.078%	0.079%	87.16%	88.02%	88.45%	89.97%	92.74%	93.36%	87.96%	0.0000%	0.0013%	0.0012%	0.0002%	0.0010%	0.0007%	0.1%	1.8%	1.6%	0.3%	1.3%	0.9%
Wholesale Trade	42	0.101%	0.086%	0.085%	0.086%	0.084%	0.085%	0.088%	0.091%	100.53%	101.12%	99.93%	98.65%	101.74%	105.24%	101.35%	-0.0003%	0.0001%	-0.0012%	0.0003%	0.0035%	0.0028%	-0.3%	0.1%	-1.4%	0.3%	4.1%	3.1%
Retail Trade	44, 45	0.111%	0.096%	0.095%	0.096%	0.096%	0.097%	0.098%	0.100%	112.88%	112.91%	112.01%	112.50%	116.58%	117.39%	111.18%	-0.0008%	0.0005%	0.0003%	0.0008%	0.0013%	0.0014%	-0.9%	0.5%	0.3%	0.8%	1.4%	1.4%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331%																										
		0.129%	0.086%	0.081%	0.079%	0.079%	0.080%	0.082%	0.083%	100.30%	95.65%	91.96%	92.83%	96.34%	98.22%	92.36%	-0.0047%	-0.0021%	0.0006%	0.0007%	0.0021%	0.0006%	-5.5%	-2.6%	0.8%	0.9%	2.6%	0.7%
Warehousing and Storage	493	0.128%	0.101%	0.097%	0.097%	0.108%	0.109%	0.111%	0.111%	118.46%	114.65%	112.73%	126.35%	130.59%	132.38%	123.97%	-0.0041%	-0.0004%	0.0115%	0.0006%	0.0022%	0.0003%	-4.1%	-0.4%	11.9%	0.5%	2.0%	0.3%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.184%	0.187%	0.181%	0.184%	0.185%	0.190%	0.202%	215.25%	221.48%	211.11%	215.22%	221.98%	227.08%	224.81%	0.0036%	-0.0064%	0.0033%	0.0006%	0.0055%	0.0114%	2.0%	-3.4%	1.8%	0.3%	3.0%	6.0%
Finance and Insurance	52	0.111%	0.022%	0.024%	0.028%	0.027%	0.026%	0.034%	0.035%	25.39%	28.42%	32.80%	31.94%	31.01%	40.99%	39.32%	0.0024%	0.0041%	-0.0008%	-0.0015%	0.0085%	0.0009%	10.9%	16.9%	-2.7%	-5.6%	33.0%	2.8%
Real Estate and Rental and Leasing	53	0.250%	0.170%	0.163%	0.166%	0.169%	0.166%	0.164%	0.176%	198.96%	192.72%	193.59%	197.39%	199.55%	195.99%	195.98%	-0.0068%	0.0029%	0.0030%	-0.0028%	-0.0019%	0.0116%	-4.0%	1.8%	1.8%	-1.7%	-1.1%	7.1%
Professional, Scientific, and Technical Services	54	0.181%	0.080%	0.109%	0.103%	0.110%	0.114%	0.119%	0.120%	93.21%	129.32%	120.75%	129.21%	137.22%	142.70%	134.19%	0.0298%	-0.0059%	0.0071%	0.0037%	0.0053%	0.0008%	37.5%	-5.4%	6.9%	3.3%	4.7%	0.7%
Management of Companies and Enterprises	55	0.137%	0.066%	0.065%	0.064%	0.072%	0.074%	0.082%	0.100%	77.76%	76.58%	74.16%	83.69%	89.28%	97.89%	111.82%	-0.0016%	-0.0012%	0.0081%	0.0027%	0.0077%	0.0183%	-2.4%	-1.9%	12.7%	3.8%	10.4%	22.3%
Administrative and Support Services	561	0.154%	0.088%	0.090%	0.084%	0.077%	0.076%	0.062%	0.081%	103.57%	106.69%	97.60%	90.08%	90.93%	73.66%	90.81%	0.0018%	-0.0066%	-0.0066%	-0.0014%	-0.0140%	0.0198%	2.1%	-7.3%	-7.8%	-1.8%	-18.5%	32.0%
Waste Management and Remediation Services	562	0.261%	0.201%	0.198%	0.202%	0.197%	0.203%	0.207%	0.208%	235.86%	234.35%	236.08%	230.59%	243.96%	246.97%	231.90%	-0.0031%	0.0041%	-0.0050%	0.0057%	0.0038%	0.0012%	-1.5%	2.0%	-2.5%	2.9%	1.9%	0.6%
Educational Services	61	0.281%	0.094%	0.093%	0.149%	0.145%	0.166%	0.159%	0.169%	109.75%	110.40%	174.25%	169.58%	199.54%	190.01%	188.88%	-0.0003%	0.0559%	-0.0042%	0.0210%	-0.0069%	0.0103%	-0.3%	59.9%	-2.8%	14.5%	-4.2%	6.5%
Health Care and Social Assistance	62	0.190%	0.104%	0.085%	0.086%	0.093%	0.097%	0.100%	0.102%	121.39%	100.59%	99.92%	109.29%	116.27%	119.38%	113.86%	-0.0185%	0.0005%	0.0079%	0.0033%	0.0032%	0.0021%	-17.9%	0.6%	9.2%	3.5%	3.3%	2.1%
Arts, Entertainment and Recreation	71	0.240%	0.135%	0.136%	0.145%	0.150%	0.148%	0.118%	0.149%	157.80%	161.04%	169.34%	175.51%	177.74%	140.90%	166.11%	0.0015%	0.0089%	0.0051%	-0.0022%	-0.0299%	0.0310%	1.1%	6.5%	3.5%	-1.5%	-20.2%	26.3%
Accommodation	721	0.200%	0.107%	0.108%	0.109%	0.110%	0.108%	0.078%	0.102%	125.20%	128.11%	126.99%	129.20%	130.01%	93.73%	113.97%	0.0015%	0.0005%	0.0017%	-0.0023%	-0.0297%	0.0237%	1.4%	0.4%	1.6%	-2.1%	-27.4%	30.2%
Food Services and Drinking Places	722	0.194%	0.124%	0.125%	0.126%	0.130%	0.126%	0.119%	0.133%	145.38%	148.09%	146.91%	151.85%	151.85%	142.45%	148.84%	0.0012%	0.0006%	0.0041%	-0.0035%	-0.0070%	0.0142%	0.9%	0.5%	3.2%	-2.7%	-5.6%	11.9%
Other Services	81	0.142%	0.081%	0.084%	0.086%	0.092%	0.097%	0.100%	0.103%	95.49%	99.40%	100.41%	107.87%	117.22%	119.95%	115.27%	0.0026%	0.0020%	0.0063%	0.0053%	0.0029%	0.0029%	3.1%	2.3%	7.3%	5.7%	3.0%	2.9%
Unclassified Business		0.128%	0.090%	0.093%	0.093%	0.096%	0.031%	0.024%	0.020%	105.70%	110.26%	108.54%	111.91%	37.13%	28.16%	22.48%	0.0030%	-0.0003%	0.0028%	-0.0648%	-0.0073%	-0.0034%	3.4%	-0.3%	3.0%	-67.7%	-23.7%	-14.5%
TOTAL			0.085%	0.085%	0.086%	0.086%	0.083%	0.084%	0.090%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	-0.0008%	0.0011%	-0.0001%	-0.0023%	0.0005%	0.0059%	-0.9%	1.3%	-0.1%	-2.7%	0.7%	7.1%

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 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). The data was compiled using only those taxpayer records with \$4,000,000 or more in Total Gross Revenue.

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

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

TABLE 10: COMMERCE TAX - EFFECTIVE TAX RATE AS % OF NEVADA TAXABLE REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2022 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	Z	AA	AB	AC
			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 2022	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.063%	0.063%	0.063%	0.063%	0.063%	0.063%	0.063%	48.68%	49.04%	49.56%	49.77%	50.58%	51.90%	49.81%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	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%	0.051%	39.41%	39.70%	40.12%	40.29%	40.94%	42.02%	40.32%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0%	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%	0.136%	104.82%	105.62%	106.83%	107.28%	109.18%	112.05%	107.52%	0.0000%	0.0001%	0.0000%	0.0002%	0.0000%	0.0000%	0.0%	0.1%	0.0%	0.2%	0.0%	0.0%
Construction	23	0.083%	0.083%	0.083%	0.083%	0.083%	0.083%	0.083%	0.083%	64.37%	64.65%	65.35%	65.62%	66.64%	68.38%	65.62%	-0.0002%	0.0000%	0.0000%	-0.0001%	0.0000%	0.0000%	-0.3%	0.0%	0.0%	-0.1%	0.0%	0.0%
Manufacturing	31-33	0.091%	0.091%	0.091%	0.091%	0.091%	0.091%	0.091%	0.091%	70.35%	70.85%	71.65%	71.89%	73.06%	74.97%	71.94%	0.0000%	0.0000%	-0.0001%	0.0000%	0.0000%	0.0000%	0.0%	0.1%	-0.1%	0.0%	0.0%	0.0%
Wholesale Trade	42	0.101%	0.101%	0.101%	0.101%	0.101%	0.101%	0.101%	0.101%	78.15%	78.61%	79.41%	79.81%	81.16%	83.21%	79.85%	-0.0001%	-0.0001%	0.0001%	0.0001%	-0.0001%	0.0000%	-0.1%	-0.1%	0.1%	0.1%	-0.1%	0.0%
Retail Trade	44, 45	0.111%	0.111%	0.111%	0.111%	0.111%	0.111%	0.111%	0.111%	85.68%	86.31%	87.20%	87.62%	89.07%	91.38%	87.75%	0.0000%	0.0000%	0.0001%	0.0000%	0.0000%	0.0001%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%								101.02%	102.52%	107.01%	105.75%	110.97%	113.70%	104.63%	0.0010%	0.0043%	-0.0022%	0.0044%	-0.0002%	-0.0057%	0.8%	3.3%	-1.6%	3.3%	-0.2%	-4.1%
Warehousing and Storage	493	0.128%	0.127%	0.127%	0.127%	0.128%	0.128%	0.128%	0.128%	98.48%	98.82%	100.00%	101.12%	102.76%	105.46%	101.19%	-0.0005%	0.0001%	0.0009%	0.0000%	0.0000%	0.0000%	-0.4%	0.1%	0.7%	0.0%	0.0%	0.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.252%	0.252%	0.251%	0.251%	0.253%	0.253%	0.253%	194.36%	195.88%	197.36%	198.69%	203.03%	208.44%	200.02%	0.0001%	-0.0008%	0.0006%	0.0014%	0.0001%	0.0000%	0.1%	-0.3%	0.2%	0.6%	0.0%	0.0%
Finance and Insurance	52	0.111%	0.112%	0.112%	0.111%	0.111%	0.111%	0.111%	0.111%	86.37%	87.25%	87.33%	87.71%	89.12%	91.45%	87.75%	0.0003%	-0.0011%	0.0000%	0.0000%	0.0000%	0.0000%	0.3%	-1.0%	0.0%	0.0%	0.0%	0.0%
Real Estate and Rental and Leasing	53	0.250%	0.247%	0.248%	0.248%	0.249%	0.249%	0.250%	0.250%	191.15%	192.92%	195.02%	196.33%	199.82%	205.95%	197.59%	0.0005%	0.0000%	0.0006%	0.0004%	0.0011%	0.0000%	0.2%	0.0%	0.2%	0.2%	0.4%	0.0%
Professional, Scientific, and Technical Services	54	0.181%	0.179%	0.180%	0.179%	0.180%	0.181%	0.181%	0.181%	138.38%	140.00%	141.08%	141.84%	145.23%	149.10%	143.09%	0.0008%	-0.0005%	0.0002%	0.0014%	0.0001%	0.0000%	0.4%	-0.3%	0.1%	0.8%	0.0%	0.0%
Management of Companies and Enterprises	55	0.137%	0.137%	0.137%	0.137%	0.137%	0.137%	0.137%	0.137%	105.90%	107.01%	108.04%	108.23%	109.99%	112.86%	108.31%	0.0004%	-0.0002%	-0.0003%	0.0000%	0.0000%	0.0000%	0.3%	-0.1%	-0.2%	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%	0.154%	117.11%	119.35%	120.99%	121.55%	123.46%	126.88%	121.74%	0.0018%	0.0005%	0.0001%	-0.0001%	0.0002%	0.0000%	1.2%	0.3%	0.0%	0.0%	0.1%	0.0%
Waste Management and Remediation Services	562	0.261%	0.260%	0.260%	0.260%	0.258%	0.260%	0.261%	0.261%	200.79%	202.26%	204.38%	203.77%	208.92%	215.03%	206.34%	0.0000%	-0.0001%	-0.0019%	0.0023%	0.0008%	0.0000%	0.0%	0.0%	-0.7%	0.9%	0.3%	0.0%
Educational Services	61	0.281%	0.281%	0.280%	0.280%	0.281%	0.281%	0.281%	0.281%	217.01%	218.28%	220.21%	222.00%	225.59%	231.51%	222.15%	-0.0004%	-0.0005%	0.0011%	0.0000%	0.0000%	0.0000%	-0.1%	-0.2%	0.4%	0.0%	0.0%	0.0%
Health Care and Social Assistance	62	0.190%	0.189%	0.190%	0.190%	0.190%	0.190%	0.190%	0.190%	146.34%	147.80%	149.49%	150.09%	152.53%	156.54%	150.21%	0.0005%	0.0001%	0.0000%	0.0000%	0.0000%	0.0000%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%
Arts, Entertainment and Recreation	71	0.240%	0.234%	0.235%	0.235%	0.239%	0.240%	0.240%	0.240%	180.89%	183.21%	185.23%	189.20%	192.68%	197.73%	189.74%	0.0013%	0.0001%	0.0040%	0.0005%	0.0000%	0.0000%	0.5%	0.0%	1.7%	0.2%	0.0%	0.0%
Accommodation	721	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	154.78%	155.94%	157.42%	158.08%	160.56%	164.77%	158.12%	0.0000%	-0.0003%	0.0000%	-0.0001%	0.0000%	0.0000%	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%
Food Services and Drinking Places	722	0.194%	0.190%	0.189%	0.189%	0.189%	0.188%	0.188%	0.194%	146.59%	147.33%	148.86%	149.57%	151.18%	154.60%	153.37%	-0.0004%	-0.0001%	0.0001%	-0.0010%	-0.0007%	0.0064%	-0.2%	0.0%	0.1%	-0.5%	-0.4%	3.4%
Other Services	81	0.142%	0.133%	0.131%	0.133%	0.142%	0.142%	0.142%	0.142%	102.83%	102.10%	104.87%	112.03%	113.89%	116.99%	112.26%	-0.0019%	0.0021%	0.0085%	0.0001%	0.0001%	0.0000%	-1.4%	1.6%	6.4%	0.0%	0.1%	0.0%
Unclassified Business		0.128%	0.127%	0.128%	0.127%	0.128%	0.128%	0.128%	0.128%	98.35%	99.32%	100.25%	100.80%	102.62%	105.46%	101.19%	0.0003%	-0.0002%	0.0002%	0.0002%	0.0002%	0.0000%	0.3%	-0.1%	0.1%	0.2%	0.1%	0.0%
TOTAL			0.129%	0.128%	0.127%	0.127%	0.125%	0.121%	0.126%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	-0.0009%	-0.0014%	-0.0005%	-0.0020%	-0.0032%	0.0051%	-0.7%	-1.1%	-0.4%	-1.6%	-2.6%	4.2%

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 2022 to date through September 26, 2022 reported on a fiscal year business activity tax period basis (July 1 - June 30). 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.