

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	\$88,223	0.05%	\$2,941	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	\$250,970	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	\$11,387,108	6.36%	\$97,326	0.126%	0.136%
Construction	23	0.083%	860	12.51%	\$16,574,091,096	8.08%	\$19,272,199	\$9,853,812,729	7.29%	59.5%	\$11,457,922	\$8,219,699	4.59%	\$9,558	0.050%	0.083%
Manufacturing	31-33	0.091%	740	10.76%	\$18,363,233,441	8.95%	\$24,815,180	\$14,890,877,403	11.01%	81.1%	\$20,122,807	\$13,589,315	7.59%	\$18,364	0.074%	0.091%
Wholesale Trade	42	0.101%	837	12.17%	\$30,187,554,635	14.71%	\$36,066,374	\$25,672,610,303	18.98%	85.0%	\$30,672,175	\$25,984,726	14.52%	\$31,045	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,061	15.43%	\$40,423,271,448	19.70%	\$38,099,219	\$35,124,490,392	25.97%	86.9%	\$33,105,080	\$42,808,263	23.92%	\$40,347	0.106%	0.122%
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	\$1,333,047	0.74%	\$12,009	0.085%	0.130%
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	\$692,057	0.39%	\$23,864	0.101%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	110	1.60%	\$1,767,346,807	0.86%	\$16,066,789	\$1,286,954,346	0.95%	72.8%	\$11,699,585	\$3,226,752	1.80%	\$29,334	0.183%	0.251%
Finance and Insurance	52	0.111%	537	7.81%	\$17,633,254,226	8.60%	\$32,836,600	\$3,407,533,099	2.52%	19.3%	\$6,345,499	\$3,810,513	2.13%	\$7,096	0.022%	0.112%
Real Estate and Rental and Leasing	53	0.250%	391	5.69%	\$6,162,078,217	3.00%	\$15,759,791	\$4,228,940,965	3.13%	68.6%	\$10,815,706	\$10,443,689	5.83%	\$26,710	0.169%	0.247%
Professional, Scientific, and Technical Services	54	0.181%	422	6.14%	\$8,301,382,612	4.05%	\$19,671,523	\$3,688,730,463	2.73%	44.4%	\$8,741,067	\$6,670,012	3.73%	\$15,806	0.080%	0.181%
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	\$256,088	0.14%	\$8,536	0.067%	0.139%
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	\$3,708,327	2.07%	\$16,780	0.088%	0.151%
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	0.68%	\$52,647	0.201%	0.260%
Educational Services	61	0.281%	34	0.49%	\$481,010,821	0.23%	\$14,147,377	\$166,923,697	0.12%	34.7%	\$4,909,520	\$468,810	0.26%	\$13,789	0.097%	0.281%
Health Care and Social Assistance	62	0.190%	412	5.99%	\$9,734,201,716	4.74%	\$23,626,703	\$5,322,479,413	3.94%	54.7%	\$12,918,639	\$10,024,520	5.60%	\$24,331	0.103%	0.188%
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	\$4,032,770	2.25%	\$24,590	0.134%	0.233%
Accommodation	721	0.200%	158	2.30%	\$19,476,942,243	9.49%	\$123,271,786	\$10,377,552,503	7.67%	53.3%	\$65,680,712	\$20,774,996	11.61%	\$131,487	0.107%	0.200%
Food Services and Drinking Places	722	0.194%	338	4.92%	\$6,319,120,075	3.08%	\$18,695,622	\$4,133,394,068	3.06%	65.4%	\$12,228,977	\$7,845,115	4.38%	\$23,210	0.124%	0.190%
Other Services	81	0.142%	146	2.12%	\$1,901,668,366	0.93%	\$13,025,126	\$1,164,730,454	0.86%	61.2%	\$7,977,606	\$1,548,508	0.87%	\$10,606	0.081%	0.133%
Unclassified Business		0.128%	43	0.63%	\$692,320,238	0.34%	\$16,100,471	\$492,074,401	0.36%	71.1%	\$11,443,591	\$627,034	0.35%	\$14,582	0.091%	0.127%
TOTAL			6,875	100.00%	\$205,154,728,636	100.00%	\$29,840,688	\$135,235,568,582	100.00%	65.9%	\$19,670,628	\$179,001,428	100.00%	\$26,037	0.087%	0.132%

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 25, 2023 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.

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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	3.69%	\$151,512,050	\$492,402,415	0.34%	6.1%	\$9,290,612	\$251,126	0.14%	\$4,738	0.003%	0.051%
Utilities and Telecommunications	22, 517	0.136%	119	1.66%	\$8,505,039,708	3.91%	\$71,470,922	\$7,660,537,643	5.36%	90.1%	\$64,374,266	\$10,395,104	5.66%	\$87,354	0.122%	0.136%
Construction	23	0.083%	884	12.36%	\$18,426,131,332	8.48%	\$20,844,040	\$10,905,696,410	7.63%	59.2%	\$12,336,761	\$9,062,272	4.93%	\$10,251	0.049%	0.083%
Manufacturing	31-33	0.091%	779	10.89%	\$20,492,663,220	9.43%	\$26,306,371	\$16,670,186,864	11.66%	81.3%	\$21,399,470	\$15,179,920	8.26%	\$19,486	0.074%	0.091%
Wholesale Trade	42	0.101%	862	12.05%	\$33,118,291,390	15.24%	\$38,420,292	\$28,077,383,389	19.63%	84.8%	\$32,572,371	\$28,301,618	15.41%	\$32,833	0.085%	0.101%
Retail Trade	44, 45	0.111%	1,088	15.21%	\$42,155,717,455	19.39%	\$38,746,064	\$36,316,088,220	25.39%	86.1%	\$33,378,758	\$40,255,984	21.91%	\$37,000	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	\$1,407,578	0.77%	\$11,929	0.082%	0.133%
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%	122	1.71%	\$2,135,003,177	0.98%	\$17,500,026	\$1,584,702,766	1.11%	74.2%	\$12,989,367	\$3,962,785	2.16%	\$32,482	0.186%	0.250%
Finance and Insurance	52	0.111%	564	7.89%	\$19,510,183,805	8.98%	\$34,592,524	\$4,173,818,190	2.92%	21.4%	\$7,400,387	\$4,688,158	2.55%	\$8,312	0.024%	0.112%
Real Estate and Rental and Leasing	53	0.250%	428	5.98%	\$6,411,236,072	2.95%	\$14,979,524	\$4,214,351,191	2.95%	65.7%	\$9,846,615	\$10,421,947	5.67%	\$24,350	0.163%	0.247%
Professional, Scientific, and Technical Services	54	0.181%	436	6.10%	\$6,265,684,155	2.88%	\$14,370,835	\$3,811,683,823	2.67%	60.8%	\$8,742,394	\$6,825,373	3.72%	\$15,655	0.109%	0.179%
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	\$211,919	0.12%	\$7,569	0.063%	0.133%
Administrative and Support Services	561	0.154%	217	3.03%	\$4,374,274,416	2.01%	\$20,157,947	\$2,572,758,629	1.80%	58.8%	\$11,856,031	\$3,927,004	2.14%	\$18,097	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	\$1,305,153	0.71%	\$50,198	0.198%	0.260%
Educational Services	61	0.281%	35	0.49%	\$462,535,355	0.21%	\$13,215,296	\$160,816,081	0.11%	34.8%	\$4,594,745	\$449,258	0.24%	\$12,836	0.097%	0.279%
Health Care and Social Assistance	62	0.190%	443	6.19%	\$10,848,849,735	4.99%	\$24,489,503	\$4,857,995,413	3.40%	44.8%	\$10,966,130	\$9,222,283	5.02%	\$20,818	0.085%	0.190%
Arts, Entertainment and Recreation	71	0.240%	170	2.38%	\$3,174,813,845	1.46%	\$18,675,376	\$1,833,538,293	1.28%	57.8%	\$10,785,519	\$4,311,526	2.35%	\$25,362	0.136%	0.235%
Accommodation	721	0.200%	158	2.21%	\$20,132,029,670	9.26%	\$127,417,909	\$10,873,329,192	7.60%	54.0%	\$68,818,539	\$21,771,794	11.85%	\$137,796	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	369	5.16%	\$6,684,655,442	3.08%	\$18,115,597	\$4,420,353,669	3.09%	66.1%	\$11,979,278	\$8,370,409	4.56%	\$22,684	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	\$1,671,228	0.91%	\$11,853	0.085%	0.133%
Unclassified Business		0.128%	52	0.73%	\$855,579,736	0.39%	\$16,453,456	\$624,446,671	0.44%	73.0%	\$12,008,590	\$796,769	0.43%	\$15,322	0.093%	0.128%
TOTAL			7,152	100.00%	\$217,364,264,141	100.00%	\$30,392,095	\$143,011,830,383	100.00%	65.8%	\$19,996,061	\$183,691,762	100.00%	\$25,684	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	\$115,139	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	3.31%	\$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%	124	1.64%	\$8,825,076,494	3.77%	\$71,169,972	\$7,962,002,549	5.04%	90.2%	\$64,209,698	\$10,821,888	5.39%	\$87,273	0.123%	0.136%
Construction	23	0.083%	965	12.75%	\$21,829,863,304	9.32%	\$22,621,620	\$12,878,065,703	8.16%	59.0%	\$13,345,146	\$10,716,322	5.34%	\$11,105	0.049%	0.083%
Manufacturing	31-33	0.091%	809	10.69%	\$23,503,481,228	10.03%	\$29,052,511	\$19,465,296,416	12.33%	82.8%	\$24,060,935	\$17,754,993	8.85%	\$21,947	0.076%	0.091%
Wholesale Trade	42	0.101%	925	12.22%	\$38,029,875,272	16.23%	\$41,113,379	\$32,302,250,475	20.47%	84.9%	\$34,921,352	\$32,532,725	16.22%	\$35,171	0.086%	0.101%
Retail Trade	44, 45	0.111%	1,132	14.96%	\$45,263,200,640	19.32%	\$39,985,160	\$39,185,317,623	24.83%	86.6%	\$34,616,005	\$43,378,175	21.62%	\$38,320	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	\$909,407	0.45%	\$23,318	0.097%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	128	1.69%	\$2,055,202,353	0.88%	\$16,056,268	\$1,477,433,966	0.94%	71.9%	\$11,542,453	\$3,689,806	1.84%	\$28,827	0.180%	0.250%
Finance and Insurance	52	0.111%	596	7.88%	\$18,166,963,735	7.75%	\$30,481,483	\$4,585,736,280	2.91%	25.2%	\$7,694,188	\$5,110,813	2.55%	\$8,575	0.028%	0.111%
Real Estate and Rental and Leasing	53	0.250%	475	6.28%	\$7,285,589,928	3.11%	\$15,338,084	\$4,874,341,710	3.09%	66.9%	\$10,261,772	\$12,066,515	6.02%	\$25,403	0.166%	0.248%
Professional, Scientific, and Technical Services	54	0.181%	463	6.12%	\$6,517,663,248	2.78%	\$14,077,026	\$3,769,811,006	2.39%	57.8%	\$8,142,140	\$6,760,588	3.37%	\$14,602	0.104%	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	\$253,191	0.13%	\$7,447	0.063%	0.136%
Administrative and Support Services	561	0.154%	222	2.93%	\$4,596,059,039	1.96%	\$20,702,969	\$2,497,692,029	1.58%	54.3%	\$11,250,865	\$3,810,010	1.90%	\$17,162	0.083%	0.153%
Waste Management and Remediation Services	562	0.261%	23	0.30%	\$685,229,293	0.29%	\$29,792,578	\$534,367,158	0.34%	78.0%	\$23,233,355	\$1,385,776	0.69%	\$60,251	0.202%	0.259%
Educational Services	61	0.281%	32	0.42%	\$295,368,412	0.13%	\$9,230,263	\$161,467,062	0.10%	54.7%	\$5,045,846	\$413,249	0.21%	\$12,914	0.140%	0.256%
Health Care and Social Assistance	62	0.190%	450	5.95%	\$11,491,058,377	4.90%	\$25,535,685	\$5,174,100,680	3.28%	45.0%	\$11,498,002	\$9,828,316	4.90%	\$21,841	0.086%	0.190%
Arts, Entertainment and Recreation	71	0.240%	171	2.26%	\$3,586,056,814	1.53%	\$20,971,092	\$2,206,267,673	1.40%	61.5%	\$12,902,150	\$5,186,426	2.59%	\$30,330	0.145%	0.235%
Accommodation	721	0.200%	155	2.05%	\$20,599,122,572	8.79%	\$132,897,565	\$11,187,716,269	7.09%	54.3%	\$72,178,815	\$22,379,955	11.16%	\$144,387	0.109%	0.200%
Food Services and Drinking Places	722	0.194%	383	5.06%	\$6,947,754,197	2.97%	\$18,140,350	\$4,618,990,744	2.93%	66.5%	\$12,060,028	\$8,744,637	4.36%	\$22,832	0.126%	0.189%
Other Services	81	0.142%	153	2.02%	\$2,193,987,074	0.94%	\$14,339,785	\$1,408,378,310	0.89%	64.2%	\$9,205,087	\$1,955,524	0.97%	\$12,781	0.089%	0.139%
Unclassified Business		0.128%	67	0.89%	\$1,102,029,145	0.47%	\$16,448,196	\$800,804,797	0.51%	72.7%	\$11,952,310	\$1,018,091	0.51%	\$15,195	0.092%	0.127%
TOTAL			7,567	100.00%	\$234,275,079,874	100.00%	\$30,960,100	\$157,819,970,375	100.00%	67.4%	\$20,856,346	\$200,594,918	100.00%	\$26,509	0.086%	0.127%

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

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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Business Category	NAICS Business Category Number	Tax Rate	Number of Taxpayers	Share of Total	Total Gross Revenue	Share of Total	Total Gross Revenue per Taxpayer	Nevada Taxable Revenue	Share of Total	Nevada Taxable Revenue as % of Total Gross Revenue	Nevada Taxable Revenue per Taxpayer	Commerce Tax Due	Share of Total	Average Tax Due per Taxpayer	Effective Tax Rate as % of Total Gross Revenue	Effective Tax Rate as % of Nevada Taxable Revenue
Agriculture, Forestry, Fishing and Hunting	11	0.063%	40	0.51%	\$365,023,720	0.14%	\$9,125,593	\$204,012,663	0.12%	55.9%	\$5,100,317	\$129,653	0.06%	\$3,241	0.036%	0.064%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	62	0.79%	\$7,292,352,003	2.81%	\$117,618,581	\$601,204,786	0.34%	8.2%	\$9,696,851	\$306,614	0.14%	\$4,945	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	124	1.57%	\$9,129,677,165	3.52%	\$73,626,429	\$8,268,700,385	4.73%	90.6%	\$66,683,068	\$11,228,008	5.07%	\$90,548	0.123%	0.136%
Construction	23	0.083%	1,044	13.23%	\$27,428,649,197	10.58%	\$26,272,652	\$15,637,294,464	8.94%	57.0%	\$14,978,251	\$13,020,520	5.88%	\$12,472	0.047%	0.083%
Manufacturing	31-33	0.091%	840	10.64%	\$26,974,301,079	10.41%	\$32,112,263	\$22,714,384,805	12.98%	84.2%	\$27,040,934	\$20,778,396	9.39%	\$24,736	0.077%	0.091%
Wholesale Trade	42	0.101%	962	12.19%	\$43,438,321,132	16.76%	\$45,154,180	\$36,307,636,242	20.75%	83.6%	\$37,741,826	\$36,570,660	16.52%	\$38,015	0.084%	0.101%
Retail Trade	44, 45	0.111%	1,203	15.24%	\$48,012,805,415	18.52%	\$39,910,894	\$41,646,024,190	23.80%	86.7%	\$34,618,474	\$46,175,780	20.86%	\$38,384	0.096%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	128	1.62%	\$1,857,572,102	0.72%	\$14,512,282	\$1,103,998,133	0.63%	59.4%	\$8,624,985	\$1,477,924	0.67%	\$11,546	0.080%	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	\$958,083	0.43%	\$28,179	0.108%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	130	1.65%	\$2,400,179,575	0.93%	\$18,462,920	\$1,755,775,675	1.00%	73.2%	\$13,505,967	\$4,398,588	1.99%	\$33,835	0.183%	0.251%
Finance and Insurance	52	0.111%	580	7.35%	\$22,672,882,714	8.75%	\$39,091,177	\$5,566,682,475	3.18%	24.6%	\$9,597,728	\$6,181,753	2.79%	\$10,658	0.027%	0.111%
Real Estate and Rental and Leasing	53	0.250%	523	6.63%	\$8,589,953,660	3.31%	\$16,424,386	\$5,836,276,487	3.34%	67.9%	\$11,159,228	\$14,460,928	6.53%	\$27,650	0.168%	0.248%
Professional, Scientific, and Technical Services	54	0.181%	473	5.99%	\$6,736,246,597	2.60%	\$14,241,536	\$4,159,254,039	2.38%	61.7%	\$8,793,349	\$7,455,521	3.37%	\$15,762	0.111%	0.179%
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	\$289,653	0.13%	\$8,519	0.073%	0.139%
Administrative and Support Services	561	0.154%	236	2.99%	\$4,795,901,978	1.85%	\$20,321,619	\$2,401,807,736	1.37%	50.1%	\$10,177,151	\$3,665,967	1.66%	\$15,534	0.076%	0.153%
Waste Management and Remediation Services	562	0.261%	24	0.30%	\$748,557,628	0.29%	\$31,189,901	\$574,475,964	0.33%	76.7%	\$23,936,499	\$1,492,195	0.67%	\$62,175	0.199%	0.260%
Educational Services	61	0.281%	27	0.34%	\$275,616,244	0.11%	\$10,208,009	\$147,092,100	0.08%	53.4%	\$5,447,856	\$409,955	0.19%	\$15,184	0.149%	0.279%
Health Care and Social Assistance	62	0.190%	462	5.85%	\$11,305,062,593	4.36%	\$24,469,832	\$5,552,204,095	3.17%	49.1%	\$12,017,758	\$10,519,012	4.75%	\$22,768	0.093%	0.189%
Arts, Entertainment and Recreation	71	0.240%	185	2.34%	\$3,986,757,082	1.54%	\$21,550,038	\$2,493,716,633	1.43%	62.6%	\$13,479,549	\$5,854,497	2.65%	\$31,646	0.147%	0.235%
Accommodation	721	0.200%	163	2.06%	\$20,997,365,757	8.10%	\$128,818,195	\$11,582,495,052	6.62%	55.2%	\$71,058,252	\$23,182,365	10.47%	\$142,223	0.110%	0.200%
Food Services and Drinking Places	722	0.194%	382	4.84%	\$7,310,806,142	2.82%	\$19,138,236	\$5,011,947,427	2.86%	68.6%	\$13,120,281	\$9,480,831	4.28%	\$24,819	0.130%	0.189%
Other Services	81	0.142%	165	2.09%	\$2,306,702,541	0.89%	\$13,980,015	\$1,485,774,594	0.85%	64.4%	\$9,004,695	\$2,103,809	0.95%	\$12,750	0.091%	0.142%
Unclassified Business		0.128%	73	0.92%	\$1,290,211,627	0.50%	\$17,674,132	\$966,815,664	0.55%	74.9%	\$13,244,050	\$1,184,618	0.54%	\$16,228	0.092%	0.123%
TOTAL			7,894	100.00%	\$259,198,623,221	100.00%	\$32,834,890	\$174,973,018,701	100.00%	67.5%	\$22,165,318	\$221,325,332	100.00%	\$28,037	0.085%	0.126%

NOTES:

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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	0.54%	\$404,869,630	0.16%	\$9,639,753	\$235,627,193	0.14%	58.2%	\$5,610,171	\$149,557	0.07%	\$3,561	0.037%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	58	0.75%	\$7,439,591,230	2.90%	\$128,268,814	\$634,834,032	0.37%	8.5%	\$10,945,414	\$325,257	0.15%	\$5,608	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	126	1.63%	\$8,973,196,902	3.50%	\$71,215,848	\$8,135,775,625	4.75%	90.7%	\$64,569,648	\$11,051,986	5.19%	\$87,714	0.123%	0.136%
Construction	23	0.083%	1,026	13.30%	\$29,713,296,536	11.58%	\$28,960,328	\$16,642,644,043	9.72%	56.0%	\$16,220,901	\$14,017,591	6.59%	\$13,662	0.047%	0.084%
Manufacturing	31-33	0.091%	819	10.62%	\$25,434,131,873	9.91%	\$31,055,106	\$21,457,548,728	12.53%	84.4%	\$26,199,693	\$19,052,760	8.96%	\$23,263	0.075%	0.089%
Wholesale Trade	42	0.101%	930	12.06%	\$43,971,067,056	17.14%	\$47,280,717	\$36,847,710,826	21.52%	83.8%	\$39,621,194	\$37,166,492	17.47%	\$39,964	0.085%	0.101%
Retail Trade	44, 45	0.111%	1,159	15.03%	\$48,330,991,056	18.83%	\$41,700,596	\$42,217,326,045	24.66%	87.4%	\$36,425,648	\$46,826,575	22.01%	\$40,403	0.097%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	121	1.57%	\$1,617,774,536	0.63%	\$13,370,037	\$935,699,806	0.55%	57.8%	\$7,733,056	\$1,299,666	0.61%	\$10,741	0.080%	0.139%
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	\$1,089,852	0.51%	\$29,455	0.109%	0.128%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	125	1.62%	\$2,138,033,729	0.83%	\$17,104,270	\$1,561,407,656	0.91%	73.0%	\$12,491,261	\$3,937,863	1.85%	\$31,503	0.184%	0.252%
Finance and Insurance	52	0.111%	596	7.73%	\$23,435,588,251	9.13%	\$39,321,457	\$5,436,343,656	3.18%	23.2%	\$9,121,382	\$6,036,876	2.84%	\$10,129	0.026%	0.111%
Real Estate and Rental and Leasing	53	0.250%	541	7.02%	\$8,568,941,804	3.34%	\$15,839,079	\$5,711,847,798	3.34%	66.7%	\$10,557,944	\$14,133,472	6.64%	\$26,125	0.165%	0.247%
Professional, Scientific, and Technical Services	54	0.181%	493	6.39%	\$7,071,903,227	2.76%	\$14,344,631	\$4,464,302,146	2.61%	63.1%	\$9,055,380	\$8,051,742	3.78%	\$16,332	0.114%	0.180%
Management of Companies and Enterprises	55	0.137%	30	0.39%	\$405,860,733	0.16%	\$13,528,691	\$216,408,304	0.13%	53.3%	\$7,213,610	\$305,233	0.14%	\$10,174	0.075%	0.141%
Administrative and Support Services	561	0.154%	229	2.97%	\$4,473,725,667	1.74%	\$19,535,920	\$2,199,503,086	1.28%	49.2%	\$9,604,817	\$3,369,914	1.58%	\$14,716	0.075%	0.153%
Waste Management and Remediation Services	562	0.261%	24	0.31%	\$755,136,414	0.29%	\$31,464,017	\$588,406,970	0.34%	77.9%	\$24,516,957	\$1,531,074	0.72%	\$63,795	0.203%	0.260%
Educational Services	61	0.281%	27	0.35%	\$321,220,326	0.13%	\$11,897,049	\$192,084,177	0.11%	59.8%	\$7,114,229	\$539,224	0.25%	\$19,971	0.168%	0.281%
Health Care and Social Assistance	62	0.190%	463	6.00%	\$11,569,322,086	4.51%	\$24,987,737	\$5,876,843,452	3.43%	50.8%	\$12,692,966	\$11,083,682	5.21%	\$23,939	0.096%	0.189%
Arts, Entertainment and Recreation	71	0.240%	156	2.02%	\$3,281,213,232	1.28%	\$21,033,418	\$2,046,338,895	1.20%	62.4%	\$13,117,557	\$4,859,049	2.28%	\$31,148	0.148%	0.237%
Accommodation	721	0.200%	150	1.95%	\$15,924,611,254	6.21%	\$106,164,075	\$8,603,515,274	5.03%	54.0%	\$57,356,768	\$17,196,688	8.08%	\$114,645	0.108%	0.200%
Food Services and Drinking Places	722	0.194%	346	4.49%	\$5,997,061,112	2.34%	\$17,332,547	\$4,016,190,526	2.35%	67.0%	\$11,607,487	\$7,560,017	3.55%	\$21,850	0.126%	0.188%
Other Services	81	0.142%	148	1.92%	\$2,109,449,077	0.82%	\$14,253,034	\$1,441,214,527	0.84%	68.3%	\$9,737,936	\$2,048,848	0.96%	\$13,844	0.097%	0.142%
Unclassified Business		0.128%	66	0.86%	\$3,663,578,620	1.43%	\$55,508,767	\$886,423,509	0.52%	24.2%	\$13,430,659	\$1,126,157	0.53%	\$17,063	0.031%	0.127%
TOTAL			7,712	100.00%	\$256,603,927,461	100.00%	\$33,273,331	\$171,199,429,724	100.00%	66.7%	\$22,199,096	\$212,759,576	100.00%	\$27,588	0.083%	0.124%

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Agriculture, Forestry, Fishing and Hunting	11	0.063%	43	0.56%	\$509,038,671	0.20%	\$11,838,109	\$336,558,616	0.19%	66.1%	\$7,826,945	\$213,536	0.10%	\$4,966	0.042%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	48	0.63%	\$8,004,692,371	3.09%	\$166,764,424	\$645,668,798	0.36%	8.1%	\$13,451,433	\$330,811	0.15%	\$6,892	0.004%	0.051%
Utilities and Telecommunications	22, 517	0.136%	125	1.64%	\$8,633,729,377	3.33%	\$69,069,835	\$7,949,281,968	4.45%	92.1%	\$63,594,256	\$10,804,499	5.00%	\$86,436	0.125%	0.136%
Construction	23	0.083%	979	12.81%	\$28,342,338,286	10.93%	\$28,950,294	\$17,030,051,231	9.53%	60.1%	\$17,395,354	\$14,163,913	6.55%	\$14,468	0.050%	0.083%
Manufacturing	31-33	0.091%	828	10.84%	\$27,367,141,972	10.55%	\$33,052,104	\$23,386,471,268	13.09%	85.5%	\$28,244,531	\$21,309,692	9.86%	\$25,736	0.078%	0.091%
Wholesale Trade	42	0.101%	955	12.50%	\$43,553,748,942	16.79%	\$45,606,020	\$37,977,191,130	21.26%	87.2%	\$39,766,692	\$38,042,643	17.60%	\$39,835	0.087%	0.100%
Retail Trade	44, 45	0.111%	1,205	15.77%	\$56,346,942,579	21.72%	\$46,760,948	\$49,871,591,682	27.92%	88.5%	\$41,387,213	\$55,279,522	25.57%	\$45,875	0.098%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	119	1.56%	\$1,567,661,019	0.60%	\$13,173,622	\$926,460,716	0.52%	59.1%	\$7,785,384	\$1,273,999	0.59%	\$10,706	0.081%	0.138%
Warehousing and Storage	493	0.128%	32	0.42%	\$1,003,243,662	0.39%	\$31,351,364	\$865,256,385	0.48%	86.2%	\$27,039,262	\$1,103,050	0.51%	\$34,470	0.110%	0.127%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	128	1.68%	\$2,296,048,051	0.89%	\$17,937,875	\$1,717,242,883	0.96%	74.8%	\$13,415,960	\$4,320,098	2.00%	\$33,751	0.188%	0.252%
Finance and Insurance	52	0.111%	585	7.66%	\$19,912,858,542	7.68%	\$34,039,074	\$6,149,454,783	3.44%	30.9%	\$10,511,889	\$6,824,714	3.16%	\$11,666	0.034%	0.111%
Real Estate and Rental and Leasing	53	0.250%	566	7.41%	\$8,330,812,255	3.21%	\$14,718,750	\$5,448,476,301	3.05%	65.4%	\$9,626,283	\$13,536,671	6.26%	\$23,916	0.162%	0.248%
Professional, Scientific, and Technical Services	54	0.181%	473	6.19%	\$6,766,823,014	2.61%	\$14,306,180	\$4,475,822,516	2.51%	66.1%	\$9,462,627	\$8,033,942	3.72%	\$16,985	0.119%	0.179%
Management of Companies and Enterprises	55	0.137%	33	0.43%	\$707,146,939	0.27%	\$21,428,695	\$422,829,576	0.24%	59.8%	\$12,813,017	\$576,684	0.27%	\$17,475	0.082%	0.136%
Administrative and Support Services	561	0.154%	181	2.37%	\$3,788,348,564	1.46%	\$20,930,103	\$1,515,074,860	0.85%	40.0%	\$8,370,579	\$2,319,961	1.07%	\$12,817	0.061%	0.153%
Waste Management and Remediation Services	562	0.261%	23	0.30%	\$736,408,434	0.28%	\$32,017,758	\$584,393,799	0.33%	79.4%	\$25,408,426	\$1,525,267	0.71%	\$66,316	0.207%	0.261%
Educational Services	61	0.281%	28	0.37%	\$311,296,857	0.12%	\$11,117,745	\$180,189,670	0.10%	57.9%	\$6,435,345	\$469,499	0.22%	\$16,768	0.151%	0.261%
Health Care and Social Assistance	62	0.190%	466	6.10%	\$12,375,269,407	4.77%	\$26,556,372	\$6,489,352,235	3.63%	52.4%	\$13,925,649	\$12,220,516	5.65%	\$26,224	0.099%	0.188%
Arts, Entertainment and Recreation	71	0.240%	115	1.51%	\$2,736,406,256	1.05%	\$23,794,837	\$1,368,593,449	0.77%	50.0%	\$11,900,813	\$3,265,270	1.51%	\$28,394	0.119%	0.239%
Accommodation	721	0.200%	132	1.73%	\$12,981,452,002	5.00%	\$98,344,333	\$5,107,980,067	2.86%	39.3%	\$38,696,819	\$10,204,643	4.72%	\$77,308	0.079%	0.200%
Food Services and Drinking Places	722	0.194%	363	4.75%	\$6,024,411,043	2.32%	\$16,596,174	\$3,803,348,371	2.13%	63.1%	\$10,477,544	\$7,134,294	3.30%	\$19,654	0.118%	0.188%
Other Services	81	0.142%	137	1.79%	\$2,042,115,428	0.79%	\$14,905,952	\$1,426,369,057	0.80%	69.8%	\$10,411,453	\$2,002,108	0.93%	\$14,614	0.098%	0.140%
Unclassified Business		0.128%	76	0.99%	\$5,075,379,177	1.96%	\$66,781,305	\$950,123,420	0.53%	18.7%	\$12,501,624	\$1,218,812	0.56%	\$16,037	0.024%	0.128%
TOTAL			7,640	100.00%	\$259,413,312,849	100.00%	\$33,954,622	\$178,627,782,782	100.00%	68.9%	\$23,380,600	\$216,174,143	100.00%	\$28,295	0.083%	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 25, 2023 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%	42	0.51%	\$555,945,060	0.18%	\$13,236,787	\$385,436,828	0.17%	69.3%	\$9,177,067	\$249,069	0.09%	\$5,930	0.045%	0.065%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	48	0.59%	\$7,769,835,623	2.49%	\$161,871,575	\$657,628,045	0.30%	8.5%	\$13,700,584	\$344,235	0.12%	\$7,172	0.004%	0.052%
Utilities and Telecommunications	22, 517	0.136%	122	1.49%	\$9,663,450,921	3.10%	\$79,208,614	\$8,994,829,456	4.08%	93.1%	\$73,728,110	\$12,226,785	4.39%	\$100,220	0.127%	0.136%
Construction	23	0.083%	989	12.11%	\$30,128,674,453	9.65%	\$30,463,776	\$18,780,116,304	8.52%	62.3%	\$18,988,995	\$15,593,815	5.60%	\$15,767	0.052%	0.083%
Manufacturing	31-33	0.091%	858	10.51%	\$31,057,744,985	9.95%	\$36,197,838	\$26,640,583,323	12.09%	85.8%	\$31,049,631	\$24,281,535	8.73%	\$28,300	0.078%	0.091%
Wholesale Trade	42	0.101%	1,003	12.28%	\$52,293,684,120	16.76%	\$52,137,272	\$46,702,929,048	21.19%	89.3%	\$46,563,239	\$47,139,410	16.94%	\$46,998	0.090%	0.101%
Retail Trade	44, 45	0.111%	1,269	15.54%	\$64,890,823,740	20.79%	\$51,135,401	\$57,818,566,193	26.24%	89.1%	\$45,562,306	\$64,030,296	23.01%	\$50,457	0.099%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	135	1.65%	\$2,030,918,206	0.65%	\$15,043,839	\$1,246,591,746	0.57%	61.4%	\$9,234,013	\$1,687,205	0.61%	\$12,498	0.083%	0.135%
Warehousing and Storage	493	0.128%	42	0.51%	\$1,190,757,623	0.38%	\$28,351,372	\$1,013,403,442	0.46%	85.1%	\$24,128,653	\$1,302,358	0.47%	\$31,009	0.109%	0.129%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	136	1.67%	\$2,945,322,831	0.94%	\$21,656,786	\$2,342,027,157	1.06%	79.5%	\$17,220,788	\$5,916,617	2.13%	\$43,505	0.201%	0.253%
Finance and Insurance	52	0.111%	579	7.09%	\$22,394,302,074	7.18%	\$38,677,551	\$7,172,610,392	3.26%	32.0%	\$12,387,928	\$8,001,102	2.88%	\$13,819	0.036%	0.112%
Real Estate and Rental and Leasing	53	0.250%	628	7.69%	\$11,958,084,717	3.83%	\$19,041,536	\$8,376,077,820	3.80%	70.0%	\$13,337,704	\$20,840,592	7.49%	\$33,186	0.174%	0.249%
Professional, Scientific, and Technical Services	54	0.181%	521	6.38%	\$7,847,720,126	2.51%	\$15,062,803	\$5,189,120,169	2.35%	66.1%	\$9,959,924	\$9,293,008	3.34%	\$17,837	0.118%	0.179%
Management of Companies and Enterprises	55	0.137%	39	0.48%	\$777,810,795	0.25%	\$19,943,867	\$538,709,884	0.24%	69.3%	\$13,813,074	\$679,855	0.24%	\$17,432	0.087%	0.126%
Administrative and Support Services	561	0.154%	210	2.57%	\$4,747,692,446	1.52%	\$22,608,059	\$2,545,806,898	1.16%	53.6%	\$12,122,890	\$3,909,444	1.41%	\$18,616	0.082%	0.154%
Waste Management and Remediation Services	562	0.261%	22	0.27%	\$832,681,500	0.27%	\$37,849,159	\$665,870,714	0.30%	80.0%	\$30,266,851	\$1,737,923	0.62%	\$78,996	0.209%	0.261%
Educational Services	61	0.281%	29	0.36%	\$346,510,619	0.11%	\$11,948,642	\$209,202,334	0.09%	60.4%	\$7,213,874	\$587,859	0.21%	\$20,271	0.170%	0.281%
Health Care and Social Assistance	62	0.190%	451	5.52%	\$12,871,916,231	4.12%	\$28,540,834	\$6,882,937,765	3.12%	53.5%	\$15,261,503	\$13,084,840	4.70%	\$29,013	0.102%	0.190%
Arts, Entertainment and Recreation	71	0.240%	175	2.14%	\$4,760,571,502	1.53%	\$27,203,266	\$2,960,038,814	1.34%	62.2%	\$16,914,508	\$7,072,076	2.54%	\$40,412	0.149%	0.239%
Accommodation	721	0.200%	163	2.00%	\$23,713,078,918	7.60%	\$145,479,012	\$12,111,635,809	5.50%	51.1%	\$74,304,514	\$24,227,478	8.71%	\$148,635	0.102%	0.200%
Food Services and Drinking Places	722	0.194%	466	5.71%	\$9,018,885,263	2.89%	\$19,353,831	\$6,119,406,058	2.78%	67.9%	\$13,131,773	\$11,860,075	4.26%	\$25,451	0.132%	0.194%
Other Services	81	0.142%	152	1.86%	\$2,404,448,337	0.77%	\$15,818,739	\$1,696,631,595	0.77%	70.6%	\$11,162,050	\$2,400,908	0.86%	\$15,795	0.100%	0.142%
Unclassified Business		0.128%	88	1.08%	\$7,873,497,720	2.52%	\$89,471,565	\$1,302,284,424	0.59%	16.5%	\$14,798,687	\$1,750,222	0.63%	\$19,889	0.022%	0.134%
TOTAL			8,167	100.00%	\$312,074,357,809	100.00%	\$38,211,627	\$220,352,444,218	100.00%	70.6%	\$26,980,831	\$278,216,708	100.00%	\$34,066	0.089%	0.126%

NOTES:

1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2022 to date through September 25, 2023 reported on a fiscal year business activity tax period basis (July 1, 2021 - June 30, 2022). 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 2023: COMMERCE TAX - SUMMARY STATISTICS BY BUSINESS CATEGORY FOR THE FY 2023 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%	28	0.41%	\$323,302,838	0.11%	\$11,546,530	\$211,132,142	0.10%	65.3%	\$7,540,434	\$133,013	0.05%	\$4,750	0.041%	0.063%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	38	0.56%	\$6,680,366,917	2.26%	\$175,799,129	\$632,781,018	0.29%	9.5%	\$16,652,132	\$344,103	0.12%	\$9,055	0.005%	0.054%
Utilities and Telecommunications	22, 517	0.136%	105	1.53%	\$5,972,911,605	2.02%	\$56,884,872	\$5,461,380,593	2.52%	91.4%	\$52,013,149	\$7,401,127	2.68%	\$70,487	0.124%	0.136%
Construction	23	0.083%	807	11.79%	\$32,066,578,288	10.87%	\$39,735,537	\$19,955,383,200	9.21%	62.2%	\$24,727,860	\$16,544,294	6.00%	\$20,501	0.052%	0.083%
Manufacturing	31-33	0.091%	712	10.40%	\$30,847,508,736	10.45%	\$43,325,153	\$27,256,932,809	12.59%	88.4%	\$38,282,209	\$24,844,370	9.01%	\$34,894	0.081%	0.091%
Wholesale Trade	42	0.101%	845	12.34%	\$50,282,863,043	17.04%	\$59,506,347	\$45,391,400,100	20.96%	90.3%	\$53,717,633	\$45,905,430	16.64%	\$54,326	0.091%	0.101%
Retail Trade	44, 45	0.111%	1,005	14.68%	\$60,991,003,510	20.67%	\$60,687,566	\$55,345,868,144	25.56%	90.7%	\$55,070,516	\$61,380,319	22.25%	\$61,075	0.101%	0.111%
Transportation	481-488, 491, 492	0.058%, 0.202%, 0.331%, 0.129%	111	1.62%	\$1,975,476,343	0.67%	\$17,797,084	\$1,301,077,126	0.60%	65.9%	\$11,721,416	\$1,759,865	0.64%	\$15,855	0.089%	0.135%
Warehousing and Storage	493	0.128%	35	0.51%	\$1,107,799,040	0.38%	\$31,651,401	\$966,559,016	0.45%	87.3%	\$27,615,972	\$1,284,448	0.47%	\$36,699	0.116%	0.133%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	128	1.87%	\$3,428,444,564	1.16%	\$26,784,723	\$2,808,947,726	1.30%	81.9%	\$21,944,904	\$6,785,581	2.46%	\$53,012	0.198%	0.242%
Finance and Insurance	52	0.111%	499	7.29%	\$20,753,281,036	7.03%	\$41,589,742	\$6,758,116,519	3.12%	32.6%	\$13,543,320	\$7,540,173	2.73%	\$15,111	0.036%	0.112%
Real Estate and Rental and Leasing	53	0.250%	564	8.24%	\$11,583,332,979	3.93%	\$20,537,824	\$8,823,471,005	4.07%	76.2%	\$15,644,452	\$21,911,145	7.94%	\$38,850	0.189%	0.248%
Professional, Scientific, and Technical Services	54	0.181%	440	6.43%	\$8,061,698,523	2.73%	\$18,322,042	\$5,639,572,411	2.60%	70.0%	\$12,817,210	\$10,132,406	3.67%	\$23,028	0.126%	0.180%
Management of Companies and Enterprises	55	0.137%	33	0.48%	\$582,416,391	0.20%	\$17,648,982	\$385,453,190	0.18%	66.2%	\$11,680,400	\$533,124	0.19%	\$16,155	0.092%	0.138%
Administrative and Support Services	561	0.154%	179	2.61%	\$5,151,722,552	1.75%	\$28,780,573	\$2,835,989,944	1.31%	55.0%	\$15,843,519	\$4,366,472	1.58%	\$24,394	0.085%	0.154%
Waste Management and Remediation Services	562	0.261%	18	0.26%	\$655,455,145	0.22%	\$36,414,175	\$582,913,150	0.27%	88.9%	\$32,384,064	\$1,513,216	0.55%	\$84,068	0.231%	0.260%
Educational Services	61	0.281%	20	0.29%	\$259,490,383	0.09%	\$12,974,519	\$163,250,661	0.08%	62.9%	\$8,162,533	\$455,621	0.17%	\$22,781	0.176%	0.279%
Health Care and Social Assistance	62	0.190%	367	5.36%	\$11,593,802,779	3.93%	\$31,590,743	\$6,254,607,850	2.89%	53.9%	\$17,042,528	\$11,879,681	4.31%	\$32,370	0.102%	0.190%
Arts, Entertainment and Recreation	71	0.240%	154	2.25%	\$5,264,256,078	1.78%	\$34,183,481	\$3,463,780,147	1.60%	65.8%	\$22,492,079	\$8,299,603	3.01%	\$53,894	0.158%	0.240%
Accommodation	721	0.200%	159	2.32%	\$25,216,459,171	8.55%	\$158,594,083	\$13,493,633,600	6.23%	53.5%	\$84,865,620	\$26,987,336	9.78%	\$169,732	0.107%	0.200%
Food Services and Drinking Places	722	0.194%	397	5.80%	\$8,893,747,986	3.01%	\$22,402,388	\$6,368,456,089	2.94%	71.6%	\$16,041,451	\$12,344,636	4.48%	\$31,095	0.139%	0.194%
Other Services	81	0.142%	132	1.93%	\$1,971,180,774	0.67%	\$14,933,188	\$1,352,218,202	0.62%	68.6%	\$10,244,077	\$1,932,833	0.70%	\$14,643	0.098%	0.143%
Unclassified Business		0.128%	70	1.02%	\$1,424,060,724	0.48%	\$20,343,725	\$1,118,930,071	0.52%	78.6%	\$15,984,715	\$1,575,815	0.57%	\$22,512	0.111%	0.141%
TOTAL			6,846	100.00%	\$295,087,159,406	100.00%	\$43,103,587	\$216,571,854,714	100.00%	73.4%	\$31,634,802	\$275,854,612	100.00%	\$40,294	0.093%	0.127%

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 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	30	30	34	40	0.44%	0.42%	0.45%	0.51%	0	4	6	0.0%	13.3%	17.6%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	61	53	62	62	0.89%	0.74%	0.82%	0.79%	-8	9	0	-13.1%	17.0%	0.0%
Utilities and Telecommunications	22, 517	0.136%	117	119	124	124	1.70%	1.66%	1.64%	1.57%	2	5	0	1.7%	4.2%	0.0%
Construction	23	0.083%	860	884	965	1,044	12.51%	12.36%	12.75%	13.23%	24	81	79	2.8%	9.2%	8.2%
Manufacturing	31-33	0.091%	740	779	809	840	10.76%	10.89%	10.69%	10.64%	39	30	31	5.3%	3.9%	3.8%
Wholesale Trade	42	0.101%	837	862	925	962	12.17%	12.05%	12.22%	12.19%	25	63	37	3.0%	7.3%	4.0%
Retail Trade	44, 45	0.111%	1,061	1,088	1,132	1,203	15.43%	15.21%	14.96%	15.24%	27	44	71	2.5%	4.0%	6.3%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	111	118	125	128	1.61%	1.65%	1.65%	1.62%	7	7	3	6.3%	5.9%	2.4%
Warehousing and Storage	493	0.128%	29	30	39	34	0.42%	0.42%	0.52%	0.43%	1	9	-5	3.4%	30.0%	-12.8%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	110	122	128	130	1.60%	1.71%	1.69%	1.65%	12	6	2	10.9%	4.9%	1.6%
Finance and Insurance	52	0.111%	537	564	596	580	7.81%	7.89%	7.88%	7.35%	27	32	-16	5.0%	5.7%	-2.7%
Real Estate and Rental and Leasing	53	0.250%	391	428	475	523	5.69%	5.98%	6.28%	6.63%	37	47	48	9.5%	11.0%	10.1%
Professional, Scientific, and Technical Services	54	0.181%	422	436	463	473	6.14%	6.10%	6.12%	5.99%	14	27	10	3.3%	6.2%	2.2%
Management of Companies and Enterprises	55	0.137%	30	28	34	34	0.44%	0.39%	0.45%	0.43%	-2	6	0	-6.7%	21.4%	0.0%
Administrative and Support Services	561	0.154%	221	217	222	236	3.21%	3.03%	2.93%	2.99%	-4	5	14	-1.8%	2.3%	6.3%
Waste Management and Remediation Services	562	0.261%	23	26	23	24	0.33%	0.36%	0.30%	0.30%	3	-3	1	13.0%	-11.5%	4.3%
Educational Services	61	0.281%	34	35	32	27	0.49%	0.49%	0.42%	0.34%	1	-3	-5	2.9%	-8.6%	-15.6%
Health Care and Social Assistance	62	0.190%	412	443	450	462	5.99%	6.19%	5.95%	5.85%	31	7	12	7.5%	1.6%	2.7%
Arts, Entertainment and Recreation	71	0.240%	164	170	171	185	2.39%	2.38%	2.26%	2.34%	6	1	14	3.7%	0.6%	8.2%
Accommodation	721	0.200%	158	158	155	163	2.30%	2.21%	2.05%	2.06%	0	-3	8	0.0%	-1.9%	5.2%
Food Services and Drinking Places	722	0.194%	338	369	383	382	4.92%	5.16%	5.06%	4.84%	31	14	-1	9.2%	3.8%	-0.3%
Other Services	81	0.142%	146	141	153	165	2.12%	1.97%	2.02%	2.09%	-5	12	12	-3.4%	8.5%	7.8%
Unclassified Business		0.128%	43	52	67	73	0.63%	0.73%	0.89%	0.92%	9	15	6	20.9%	28.8%	9.0%
TOTAL			6,875	7,152	7,567	7,894	100.0%	100.0%	100.0%	100.0%	277	415	327	4.0%	5.8%	4.3%

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%).
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TABLE 2: COMMERCE TAX - NUMBER OF TAXPAYERS BY BUSINESS CATEGORY FOR THE FY 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	42	43	42	28	0.54%	0.56%	0.51%	0.41%	2	1	-1	-14	5.0%	2.4%	-2.3%	-33.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	58	48	48	38	0.75%	0.63%	0.59%	0.56%	-4	-10	0	-10	-6.5%	-17.2%	0.0%	-20.8%
Utilities and Telecommunications	22, 517	0.136%	126	125	122	105	1.63%	1.64%	1.49%	1.53%	2	-1	-3	-17	1.6%	-0.8%	-2.4%	-13.9%
Construction	23	0.083%	1,026	979	989	807	13.30%	12.81%	12.11%	11.79%	-18	-47	10	-182	-1.7%	-4.6%	1.0%	-18.4%
Manufacturing	31-33	0.091%	819	828	858	712	10.62%	10.84%	10.51%	10.40%	-21	9	30	-146	-2.5%	1.1%	3.6%	-17.0%
Wholesale Trade	42	0.101%	930	955	1,003	845	12.06%	12.50%	12.28%	12.34%	-32	25	48	-158	-3.3%	2.7%	5.0%	-15.8%
Retail Trade	44, 45	0.111%	1,159	1,205	1,269	1,005	15.03%	15.77%	15.54%	14.68%	-44	46	64	-264	-3.7%	4.0%	5.3%	-20.8%
Transportation	481-488, 491, 492	0.058%	121	119	135	111	1.57%	1.56%	1.65%	1.62%	-7	-2	16	-24	-5.5%	-1.7%	13.4%	-17.8%
		0.202%																
		0.331%																
		0.129%																
Warehousing and Storage	493	0.128%	37	32	42	35	0.48%	0.42%	0.51%	0.51%	3	-5	10	-7	8.8%	-13.5%	31.3%	-16.7%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	125	128	136	128	1.62%	1.68%	1.67%	1.87%	-5	3	8	-8	-3.8%	2.4%	6.3%	-5.9%
Finance and Insurance	52	0.111%	596	585	579	499	7.73%	7.66%	7.09%	7.29%	16	-11	-6	-80	2.8%	-1.8%	-1.0%	-13.8%
Real Estate and Rental and Leasing	53	0.250%	541	566	628	564	7.02%	7.41%	7.69%	8.24%	18	25	62	-64	3.4%	4.6%	11.0%	-10.2%
Professional, Scientific, and Technical Services	54	0.181%	493	473	521	440	6.39%	6.19%	6.38%	6.43%	20	-20	48	-81	4.2%	-4.1%	10.1%	-15.5%
Management of Companies and Enterprises	55	0.137%	30	33	39	33	0.39%	0.43%	0.48%	0.48%	-4	3	6	-6	-11.8%	10.0%	18.2%	-15.4%
Administrative and Support Services	561	0.154%	229	181	210	179	2.97%	2.37%	2.57%	2.61%	-7	-48	29	-31	-3.0%	-21.0%	16.0%	-14.8%
Waste Management and Remediation Services	562	0.261%	24	23	22	18	0.31%	0.30%	0.27%	0.26%	0	-1	-1	-4	0.0%	-4.2%	-4.3%	-18.2%
Educational Services	61	0.281%	27	28	29	20	0.35%	0.37%	0.36%	0.29%	0	1	1	-9	0.0%	3.7%	3.6%	-31.0%
Health Care and Social Assistance	62	0.190%	463	466	451	367	6.00%	6.10%	5.52%	5.36%	1	3	-15	-84	0.2%	0.6%	-3.2%	-18.6%
Arts, Entertainment and Recreation	71	0.240%	156	115	175	154	2.02%	1.51%	2.14%	2.25%	-29	-41	60	-21	-15.7%	-26.3%	52.2%	-12.0%
Accommodation	721	0.200%	150	132	163	159	1.95%	1.73%	2.00%	2.32%	-13	-18	31	-4	-8.0%	-12.0%	23.5%	-2.5%
Food Services and Drinking Places	722	0.194%	346	363	466	397	4.49%	4.75%	5.71%	5.80%	-36	17	103	-69	-9.4%	4.9%	28.4%	-14.8%
Other Services	81	0.142%	148	137	152	132	1.92%	1.79%	1.86%	1.93%	-17	-11	15	-20	-10.3%	-7.4%	10.9%	-13.2%
Unclassified Business		0.128%	66	76	88	70	0.86%	0.99%	1.08%	1.02%	-7	10	12	-18	-9.6%	15.2%	15.8%	-20.5%
TOTAL			7,712	7,640	8,167	6,846	100.0%	100.0%	100.0%	100.0%	-182	-72	527	-1321	-2.3%	-0.9%	6.9%	-16.2%

NOTES:

- 1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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 3: COMMERCE TAX - TOTAL GROSS REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$260,191,949	\$278,300,704	\$319,031,339	\$365,023,720	0.13%	0.13%	0.14%	0.14%	\$18,108,755	\$40,730,635	\$45,992,381	7.0%	14.6%	14.4%
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	3.59%	3.69%	3.31%	2.81%	\$661,248,251	-\$266,783,513	-\$471,003,157	9.0%	-3.3%	-6.1%
Utilities and Telecommunications	22, 517	0.136%	\$9,064,391,948	\$8,505,039,708	\$8,825,076,494	\$9,129,677,165	4.42%	3.91%	3.77%	3.52%	-\$559,352,240	\$320,036,786	\$304,600,671	-6.2%	3.8%	3.5%
Construction	23	0.083%	\$16,574,091,096	\$18,426,131,332	\$21,829,863,304	\$27,428,649,197	8.08%	8.48%	9.32%	10.58%	\$1,852,040,236	\$3,403,731,973	\$5,598,785,892	11.2%	18.5%	25.6%
Manufacturing	31-33	0.091%	\$18,363,233,441	\$20,492,663,220	\$23,503,481,228	\$26,974,301,079	8.95%	9.43%	10.03%	10.41%	\$2,129,429,779	\$3,010,818,008	\$3,470,819,851	11.6%	14.7%	14.8%
Wholesale Trade	42	0.101%	\$30,187,554,635	\$33,118,291,390	\$38,029,875,272	\$43,438,321,132	14.71%	15.24%	16.23%	16.76%	\$2,930,736,756	\$4,911,583,882	\$5,408,445,860	9.7%	14.8%	14.2%
Retail Trade	44, 45	0.111%	\$40,423,271,448	\$42,155,717,455	\$45,263,200,640	\$48,012,805,415	19.70%	19.39%	19.32%	18.52%	\$1,732,446,007	\$3,107,483,185	\$2,749,604,775	4.3%	7.4%	6.1%
Transportation	481-488, 491, 492	0.058%														
		0.202%														
		0.331%														
Transportation		0.129%	\$1,570,224,990	\$1,721,787,373	\$1,876,407,640	\$1,857,572,102	0.77%	0.79%	0.80%	0.72%	\$151,562,382	\$154,620,268	-\$18,835,539	9.7%	9.0%	-1.0%
Warehousing and Storage	493	0.128%	\$684,822,811	\$828,512,475	\$941,484,366	\$885,570,410	0.33%	0.38%	0.40%	0.34%	\$143,689,664	\$112,971,891	-\$55,913,955	21.0%	13.6%	-5.9%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,767,346,807	\$2,135,003,177	\$2,055,202,353	\$2,400,179,575	0.86%	0.98%	0.88%	0.93%	\$367,656,369	-\$79,800,823	\$344,977,222	20.8%	-3.7%	16.8%
Finance and Insurance	52	0.111%	\$17,633,254,226	\$19,510,183,805	\$18,166,963,735	\$22,672,882,714	8.60%	8.98%	7.75%	8.75%	\$1,876,929,579	-\$1,343,220,070	\$4,505,918,979	10.6%	-6.9%	24.8%
Real Estate and Rental and Leasing	53	0.250%	\$6,162,078,217	\$6,411,236,072	\$7,285,589,928	\$8,589,953,660	3.00%	2.95%	3.11%	3.31%	\$249,157,855	\$874,353,856	\$1,304,363,732	4.0%	13.6%	17.9%
Professional, Scientific, and Technical Services	54	0.181%	\$8,301,382,612	\$6,265,684,155	\$6,517,663,248	\$6,736,246,597	4.05%	2.88%	2.78%	2.60%	-\$2,035,698,457	\$251,979,093	\$218,583,349	-24.5%	4.0%	3.4%
Management of Companies and Enterprises	55	0.137%	\$381,952,042	\$337,870,343	\$401,220,245	\$398,106,860	0.19%	0.16%	0.17%	0.15%	-\$44,081,699	\$63,349,901	-\$3,113,385	-11.5%	18.7%	-0.8%
Administrative and Support Services	561	0.154%	\$4,201,128,650	\$4,374,274,416	\$4,596,059,039	\$4,795,901,978	2.05%	2.01%	1.96%	1.85%	\$173,145,766	\$221,784,623	\$199,842,939	4.1%	5.1%	4.3%
Waste Management and Remediation Services	562	0.261%	\$601,818,472	\$659,319,338	\$685,229,293	\$748,557,628	0.29%	0.30%	0.29%	0.29%	\$57,500,867	\$25,909,955	\$63,328,335	9.6%	3.9%	9.2%
Educational Services	61	0.281%	\$481,010,821	\$462,535,355	\$295,368,412	\$275,616,244	0.23%	0.21%	0.13%	0.11%	-\$18,475,467	-\$167,166,943	-\$19,752,167	-3.8%	-36.1%	-6.7%
Health Care and Social Assistance	62	0.190%	\$9,734,201,716	\$10,848,849,735	\$11,491,058,377	\$11,305,062,593	4.74%	4.99%	4.90%	4.36%	\$1,114,648,020	\$642,208,642	-\$185,995,785	11.5%	5.9%	-1.6%
Arts, Entertainment and Recreation	71	0.240%	\$3,003,831,411	\$3,174,813,845	\$3,586,056,814	\$3,986,757,082	1.46%	1.46%	1.53%	1.54%	\$170,982,434	\$411,242,969	\$400,700,268	5.7%	13.0%	11.2%
Accommodation	721	0.200%	\$19,476,942,243	\$20,132,029,670	\$20,599,122,572	\$20,997,365,757	9.49%	9.26%	8.79%	8.10%	\$655,087,427	\$467,092,902	\$398,243,185	3.4%	2.3%	1.9%
Food Services and Drinking Places	722	0.194%	\$6,319,120,075	\$6,684,655,442	\$6,947,754,197	\$7,310,806,142	3.08%	3.08%	2.97%	2.82%	\$365,535,367	\$263,098,755	\$363,051,945	5.8%	3.9%	5.2%
Other Services	81	0.142%	\$1,901,668,366	\$1,955,646,724	\$2,193,987,074	\$2,306,702,541	0.93%	0.90%	0.94%	0.89%	\$53,978,357	\$238,340,350	\$112,715,467	2.8%	12.2%	5.1%
Unclassified Business		0.128%	\$692,320,238	\$855,579,736	\$1,102,029,145	\$1,290,211,627	0.34%	0.39%	0.47%	0.50%	\$163,259,498	\$246,449,408	\$188,182,482	23.6%	28.8%	17.1%
TOTAL			\$205,154,728,636	\$217,364,264,141	\$234,275,079,874	\$259,198,623,221	100.0%	100.0%	100.0%	100.0%	\$12,209,535,505	\$16,910,815,733	\$24,923,543,347	6.0%	7.8%	10.6%

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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$404,869,630	\$509,038,671	\$555,945,060	\$323,302,838	0.16%	0.20%	0.18%	0.11%	\$39,845,909	\$104,169,041	\$46,906,390	-\$232,642,222	10.9%	25.7%	9.2%	-41.8%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$7,439,591,230	\$8,004,692,371	\$7,769,835,623	\$6,680,366,917	2.90%	3.09%	2.49%	2.26%	\$147,239,227	\$565,101,140	-\$234,856,748	-\$1,089,468,706	2.0%	7.6%	-2.9%	-14.0%
Utilities and Telecommunications	22, 517	0.136%	\$8,973,196,902	\$8,633,729,377	\$9,663,450,921	\$5,972,911,605	3.50%	3.33%	3.10%	2.02%	-\$156,480,263	-\$339,467,525	\$1,029,721,544	-\$3,690,539,316	-1.7%	-3.8%	11.9%	-38.2%
Construction	23	0.083%	\$29,713,296,536	\$28,342,338,286	\$30,128,674,453	\$32,066,578,288	11.58%	10.93%	9.65%	10.87%	\$2,284,647,339	-\$1,370,958,250	\$1,786,336,167	\$1,937,903,835	8.3%	-4.6%	6.3%	6.4%
Manufacturing	31-33	0.091%	\$25,434,131,873	\$27,367,141,972	\$31,057,744,985	\$30,847,508,736	9.91%	10.55%	9.95%	10.45%	-\$1,540,169,206	\$1,933,010,099	\$3,690,603,013	-\$210,236,249	-5.7%	7.6%	13.5%	-0.7%
Wholesale Trade	42	0.101%	\$43,971,067,056	\$43,553,748,942	\$52,293,684,120	\$50,282,863,043	17.14%	16.79%	16.76%	17.04%	\$532,745,923	-\$417,318,113	\$8,739,935,177	-\$2,010,821,076	1.2%	-0.9%	20.1%	-3.8%
Retail Trade	44, 45	0.111%	\$48,330,991,056	\$56,346,942,579	\$64,890,823,740	\$60,991,003,510	18.83%	21.72%	20.79%	20.67%	\$318,185,640	\$8,015,951,523	\$8,543,881,161	-\$3,899,820,230	0.7%	16.6%	15.2%	-6.0%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,617,774,536	\$1,567,661,019	\$2,030,918,206	\$1,975,476,343	0.63%	0.60%	0.65%	0.67%	-\$239,797,566	-\$50,113,517	\$463,257,187	-\$55,441,863	-12.9%	-3.1%	29.6%	-2.7%
Warehousing and Storage	493	0.128%	\$1,003,363,111	\$1,003,243,662	\$1,190,757,623	\$1,107,799,040	0.39%	0.39%	0.38%	0.38%	\$117,792,700	-\$119,449	\$187,513,961	-\$82,958,583	13.3%	0.0%	18.7%	-7.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$2,138,033,729	\$2,296,048,051	\$2,945,322,831	\$3,428,444,564	0.83%	0.89%	0.94%	1.16%	-\$262,145,846	\$158,014,322	\$649,274,780	\$483,121,733	-10.9%	7.4%	28.3%	16.4%
Finance and Insurance	52	0.111%	\$23,435,588,251	\$19,912,858,542	\$22,394,302,074	\$20,753,281,036	9.13%	7.68%	7.18%	7.03%	\$762,705,537	-\$3,522,729,709	\$2,481,443,532	-\$1,641,021,038	3.4%	-15.0%	12.5%	-7.3%
Real Estate and Rental and Leasing	53	0.250%	\$8,568,941,804	\$8,330,812,255	\$11,958,084,717	\$11,583,332,979	3.34%	3.21%	3.83%	3.93%	-\$21,011,856	-\$238,129,549	\$3,627,272,462	-\$374,751,738	-0.2%	-2.8%	43.5%	-3.1%
Professional, Scientific, and Technical Services	54	0.181%	\$7,071,903,227	\$6,766,823,014	\$7,847,720,126	\$8,061,698,523	2.76%	2.61%	2.51%	2.73%	\$335,656,630	-\$305,080,213	\$1,080,897,112	\$213,978,397	5.0%	-4.3%	16.0%	2.7%
Management of Companies and Enterprises	55	0.137%	\$405,860,733	\$707,146,939	\$777,810,795	\$582,416,391	0.16%	0.27%	0.25%	0.20%	\$7,753,873	\$301,286,206	\$70,663,855	-\$195,394,403	1.9%	74.2%	10.0%	-25.1%
Administrative and Support Services	561	0.154%	\$4,473,725,667	\$3,788,348,564	\$4,747,692,446	\$5,151,722,552	1.74%	1.46%	1.52%	1.75%	-\$322,176,311	-\$685,377,103	\$959,343,882	\$404,030,106	-6.7%	-15.3%	25.3%	8.5%
Waste Management and Remediation Services	562	0.261%	\$755,136,414	\$736,408,434	\$832,681,500	\$655,455,145	0.29%	0.28%	0.27%	0.22%	\$6,578,786	-\$18,727,979	\$96,273,065	-\$177,226,354	0.9%	-2.5%	13.1%	-21.3%
Educational Services	61	0.281%	\$321,220,326	\$311,296,857	\$346,510,619	\$259,490,383	0.13%	0.12%	0.11%	0.09%	\$45,604,081	-\$9,923,468	\$35,213,762	-\$87,020,236	16.5%	-3.1%	11.3%	-25.1%
Health Care and Social Assistance	62	0.190%	\$11,569,322,086	\$12,375,269,407	\$12,871,916,231	\$11,593,802,779	4.51%	4.77%	4.12%	3.93%	\$264,259,493	\$805,947,321	\$496,646,824	-\$1,278,113,452	2.3%	7.0%	4.0%	-9.9%
Arts, Entertainment and Recreation	71	0.240%	\$3,281,213,232	\$2,736,406,256	\$4,760,571,502	\$5,264,256,078	1.28%	1.05%	1.53%	1.78%	-\$705,543,849	-\$544,806,977	\$2,024,165,246	\$503,684,576	-17.7%	-16.6%	74.0%	10.6%
Accommodation	721	0.200%	\$15,924,611,254	\$12,981,452,002	\$23,713,078,918	\$25,216,459,171	6.21%	5.00%	7.60%	8.55%	-\$5,072,754,503	-\$2,943,159,253	\$10,731,626,917	\$1,503,380,252	-24.2%	-18.5%	82.7%	6.3%
Food Services and Drinking Places	722	0.194%	\$5,997,061,112	\$6,024,411,043	\$9,018,885,263	\$8,893,747,986	2.34%	2.32%	2.89%	3.01%	-\$1,313,745,030	\$27,349,931	\$2,994,474,220	-\$125,137,277	-18.0%	0.5%	49.7%	-1.4%
Other Services	81	0.142%	\$2,109,449,077	\$2,042,115,428	\$2,404,448,337	\$1,971,180,774	0.82%	0.79%	0.77%	0.67%	-\$197,253,464	-\$67,333,649	\$362,332,909	-\$433,267,563	-8.6%	-3.2%	17.7%	-18.0%
Unclassified Business		0.128%	\$3,663,578,620	\$5,075,379,177	\$7,873,497,720	\$1,424,060,724	1.43%	1.96%	2.52%	0.48%	\$2,373,366,994	\$1,411,800,557	\$2,798,118,542	-\$6,449,436,995	184.0%	38.5%	55.1%	-81.9%
TOTAL			\$256,603,927,461	\$259,413,312,849	\$312,074,357,809	\$295,087,159,406	100.0%	100.0%	100.0%	100.0%	-\$2,594,695,760	\$2,809,385,388	\$52,661,044,960	-\$16,987,198,404	-1.0%	1.1%	20.3%	-5.4%

NOTES:
1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$8,673,065	\$9,276,690	\$9,383,275	\$9,125,593	29.06%	30.52%	30.31%	27.79%	\$603,625	\$106,585	-\$257,682	7.0%	1.1%	-2.7%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$120,801,482	\$151,512,050	\$125,215,406	\$117,618,581	404.82%	498.52%	404.44%	358.21%	\$30,710,568	-\$26,296,645	-\$7,596,825	25.4%	-17.4%	-6.1%
Utilities and Telecommunications	22, 517	0.136%	\$77,473,435	\$71,470,922	\$71,169,972	\$73,626,429	259.62%	235.16%	229.88%	224.23%	-\$6,002,514	-\$300,950	\$2,456,457	-7.7%	-0.4%	3.5%
Construction	23	0.083%	\$19,272,199	\$20,844,040	\$22,621,620	\$26,272,652	64.58%	68.58%	73.07%	80.01%	\$1,571,841	\$1,777,580	\$3,651,032	8.2%	8.5%	16.1%
Manufacturing	31-33	0.091%	\$24,815,180	\$26,306,371	\$29,052,511	\$32,112,263	83.16%	86.56%	93.84%	97.80%	\$1,491,191	\$2,746,140	\$3,059,752	6.0%	10.4%	10.5%
Wholesale Trade	42	0.101%	\$36,066,374	\$38,420,292	\$41,113,379	\$45,154,180	120.86%	126.42%	132.79%	137.52%	\$2,353,918	\$2,693,087	\$4,040,801	6.5%	7.0%	9.8%
Retail Trade	44, 45	0.111%	\$38,099,219	\$38,746,064	\$39,985,160	\$39,910,894	127.68%	127.49%	129.15%	121.55%	\$646,845	\$1,239,096	-\$74,266	1.7%	3.2%	-0.2%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$14,146,171	\$14,591,418	\$15,011,261	\$14,512,282	47.41%	48.01%	48.49%	44.20%	\$445,247	\$419,843	-\$498,979	3.1%	2.9%	-3.3%
Warehousing and Storage	493	0.128%	\$23,614,580	\$27,617,083	\$24,140,625	\$26,046,189	79.14%	90.87%	77.97%	79.32%	\$4,002,503	-\$3,476,458	\$1,905,564	16.9%	-12.6%	7.9%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$16,066,789	\$17,500,026	\$16,056,268	\$18,462,920	53.84%	57.58%	51.86%	56.23%	\$1,433,237	-\$1,443,758	\$2,406,651	8.9%	-8.3%	15.0%
Finance and Insurance	52	0.111%	\$32,836,600	\$34,592,524	\$30,481,483	\$39,091,177	110.04%	113.82%	98.45%	119.05%	\$1,755,924	-\$4,111,042	\$8,609,694	5.3%	-11.9%	28.2%
Real Estate and Rental and Leasing	53	0.250%	\$15,759,791	\$14,979,524	\$15,338,084	\$16,424,386	52.81%	49.29%	49.54%	50.02%	-\$780,267	\$358,561	\$1,086,302	-5.0%	2.4%	7.1%
Professional, Scientific, and Technical Services	54	0.181%	\$19,671,523	\$14,370,835	\$14,077,026	\$14,241,536	65.92%	47.28%	45.47%	43.37%	-\$5,300,688	-\$293,809	\$164,510	-26.9%	-2.0%	1.2%
Management of Companies and Enterprises	55	0.137%	\$12,731,735	\$12,066,798	\$11,800,595	\$11,709,025	42.67%	39.70%	38.12%	35.66%	-\$664,937	-\$266,203	-\$91,570	-5.2%	-2.2%	-0.8%
Administrative and Support Services	561	0.154%	\$19,009,632	\$20,157,947	\$20,702,969	\$20,321,619	63.70%	66.33%	66.87%	61.89%	\$1,148,315	\$545,022	-\$381,350	6.0%	2.7%	-1.8%
Waste Management and Remediation Services	562	0.261%	\$26,166,021	\$25,358,436	\$29,792,578	\$31,189,901	87.69%	83.44%	96.23%	94.99%	-\$807,584	\$4,434,142	\$1,397,323	-3.1%	17.5%	4.7%
Educational Services	61	0.281%	\$14,147,377	\$13,215,296	\$9,230,263	\$10,208,009	47.41%	43.48%	29.81%	31.09%	-\$932,081	-\$3,985,033	\$977,746	-6.6%	-30.2%	10.6%
Health Care and Social Assistance	62	0.190%	\$23,626,703	\$24,489,503	\$25,535,685	\$24,469,832	79.18%	80.58%	82.48%	74.52%	\$862,800	\$1,046,182	-\$1,065,853	3.7%	4.3%	-4.2%
Arts, Entertainment and Recreation	71	0.240%	\$18,316,045	\$18,675,376	\$20,971,092	\$21,550,038	61.38%	61.45%	67.74%	65.63%	\$359,330	\$2,295,717	\$578,946	2.0%	12.3%	2.8%
Accommodation	721	0.200%	\$123,271,786	\$127,417,909	\$132,897,565	\$128,818,195	413.10%	419.25%	429.25%	392.32%	\$4,146,123	\$5,479,656	-\$4,079,370	3.4%	4.3%	-3.1%
Food Services and Drinking Places	722	0.194%	\$18,695,622	\$18,115,597	\$18,140,350	\$19,138,236	62.65%	59.61%	58.59%	58.29%	-\$580,024	\$24,753	\$997,886	-3.1%	0.1%	5.5%
Other Services	81	0.142%	\$13,025,126	\$13,869,835	\$14,339,785	\$13,980,015	43.65%	45.64%	46.32%	42.58%	\$844,709	\$469,950	-\$359,769	6.5%	3.4%	-2.5%
Unclassified Business		0.128%	\$16,100,471	\$16,453,456	\$16,448,196	\$17,674,132	53.95%	54.14%	53.13%	53.83%	\$352,986	-\$5,260	\$1,225,936	2.2%	0.0%	7.5%
TOTAL			\$29,840,688	\$30,392,095	\$30,960,100	\$32,834,890	100.0%	100.0%	100.0%	100.0%	\$551,407	\$568,005	\$1,874,790	1.8%	1.9%	6.1%

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 2019 to date through September 25, 2023 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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$9,639,753	\$11,838,109	\$13,236,787	\$11,546,530	28.97%	34.86%	34.64%	26.79%	\$514,160	\$2,198,356	\$1,398,679	-\$1,690,257	5.6%	22.8%	11.8%	-12.8%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$128,268,814	\$166,764,424	\$161,871,575	\$175,799,129	385.50%	491.14%	423.62%	407.85%	\$10,650,234	\$38,495,610	-\$4,892,849	\$13,927,554	9.1%	30.0%	-2.9%	8.6%
Utilities and Telecommunications	22, 517	0.136%	\$71,215,848	\$69,069,835	\$79,208,614	\$56,884,872	214.03%	203.42%	207.29%	131.97%	-\$2,410,580	-\$2,146,013	\$10,138,779	-\$22,323,742	-3.3%	-3.0%	14.7%	-28.2%
Construction	23	0.083%	\$28,960,328	\$28,950,294	\$30,463,776	\$39,735,537	87.04%	85.26%	79.72%	92.19%	\$2,687,676	-\$10,034	\$1,513,482	\$9,271,761	10.2%	0.0%	5.2%	30.4%
Manufacturing	31-33	0.091%	\$31,055,106	\$33,052,104	\$36,197,838	\$43,325,153	93.33%	97.34%	94.73%	100.51%	-\$1,057,157	\$1,996,998	\$3,145,734	\$7,127,315	-3.3%	6.4%	9.5%	19.7%
Wholesale Trade	42	0.101%	\$47,280,717	\$45,606,020	\$52,137,272	\$59,506,347	142.10%	134.31%	136.44%	138.05%	\$2,126,537	-\$1,674,697	\$6,531,252	\$7,369,074	4.7%	-3.5%	14.3%	14.1%
Retail Trade	44, 45	0.111%	\$41,700,596	\$46,760,948	\$51,135,401	\$60,687,566	125.33%	137.72%	133.82%	140.79%	\$1,789,702	\$5,060,352	\$4,374,453	\$9,552,165	4.5%	12.1%	9.4%	18.7%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$13,370,037	\$13,173,622	\$15,043,839	\$17,797,084	40.18%	38.80%	39.37%	41.29%	-\$1,142,245	-\$196,415	\$1,870,217	\$2,753,246	-7.9%	-1.5%	14.2%	18.3%
Warehousing and Storage	493	0.128%	\$27,117,922	\$31,351,364	\$28,351,372	\$31,651,401	81.50%	92.33%	74.20%	73.43%	\$1,071,733	\$4,233,443	-\$2,999,992	\$3,300,029	4.1%	15.6%	-9.6%	11.6%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$17,104,270	\$17,937,875	\$21,656,786	\$26,784,723	51.41%	52.83%	56.68%	62.14%	-\$1,358,650	\$833,606	\$3,718,910	\$5,127,938	-7.4%	4.9%	20.7%	23.7%
Finance and Insurance	52	0.111%	\$39,321,457	\$34,039,074	\$38,677,551	\$41,589,742	118.18%	100.25%	101.22%	96.49%	\$230,280	-\$5,282,382	\$4,638,477	\$2,912,190	0.6%	-13.4%	13.6%	7.5%
Real Estate and Rental and Leasing	53	0.250%	\$15,839,079	\$14,718,750	\$19,041,536	\$20,537,824	47.60%	43.35%	49.83%	47.65%	-\$585,306	-\$1,120,330	\$4,322,787	\$1,496,288	-3.6%	-7.1%	29.4%	7.9%
Professional, Scientific, and Technical Services	54	0.181%	\$14,344,631	\$14,306,180	\$15,062,803	\$18,322,042	43.11%	42.13%	39.42%	42.51%	\$103,095	-\$38,452	\$756,623	\$3,259,240	0.7%	-0.3%	5.3%	21.6%
Management of Companies and Enterprises	55	0.137%	\$13,528,691	\$21,428,695	\$19,943,867	\$17,648,982	40.66%	63.11%	52.19%	40.95%	\$1,819,666	\$7,900,004	-\$1,484,829	-\$2,294,885	15.5%	58.4%	-6.9%	-11.5%
Administrative and Support Services	561	0.154%	\$19,535,920	\$20,930,103	\$22,608,059	\$28,780,573	58.71%	61.64%	59.17%	66.77%	-\$785,699	\$1,394,183	\$1,677,957	\$6,172,514	-3.9%	7.1%	8.0%	27.3%
Waste Management and Remediation Services	562	0.261%	\$31,464,017	\$32,017,758	\$37,849,159	\$36,414,175	94.56%	94.30%	99.05%	84.48%	\$274,116	\$553,741	\$5,831,401	-\$1,434,984	0.9%	1.8%	18.2%	-3.8%
Educational Services	61	0.281%	\$11,897,049	\$11,117,745	\$11,948,642	\$12,974,519	35.76%	32.74%	31.27%	30.10%	\$1,689,040	-\$779,304	\$830,897	\$1,025,877	16.5%	-6.6%	7.5%	8.6%
Health Care and Social Assistance	62	0.190%	\$24,987,737	\$26,556,372	\$28,540,834	\$31,590,743	75.10%	78.21%	74.69%	73.29%	\$517,904	\$1,568,635	\$1,984,462	\$3,049,909	2.1%	6.3%	7.5%	10.7%
Arts, Entertainment and Recreation	71	0.240%	\$21,033,418	\$23,794,837	\$27,203,266	\$34,183,481	63.21%	70.08%	71.19%	79.31%	-\$516,620	\$2,761,419	\$3,408,429	\$6,980,215	-2.4%	13.1%	14.3%	25.7%
Accommodation	721	0.200%	\$106,164,075	\$98,344,333	\$145,479,012	\$158,594,083	319.07%	289.63%	380.72%	367.94%	-\$22,654,120	-\$7,819,742	\$47,134,678	\$13,115,071	-17.6%	-7.4%	47.9%	9.0%
Food Services and Drinking Places	722	0.194%	\$17,332,547	\$16,596,174	\$19,353,831	\$22,402,388	52.09%	48.88%	50.65%	51.97%	-\$1,805,689	-\$736,373	\$2,757,657	\$3,048,557	-9.4%	-4.2%	16.6%	15.8%
Other Services	81	0.142%	\$14,253,034	\$14,905,952	\$15,818,739	\$14,933,188	42.84%	43.90%	41.40%	34.64%	\$273,019	\$652,918	\$912,787	-\$885,551	2.0%	4.6%	6.1%	-5.6%
Unclassified Business		0.128%	\$55,508,767	\$66,781,305	\$89,471,565	\$20,343,725	166.83%	196.68%	234.15%	47.20%	\$37,834,635	\$11,272,538	\$22,690,260	-\$69,127,840	214.1%	20.3%	34.0%	-77.3%
TOTAL			\$33,273,331	\$33,954,622	\$38,211,627	\$43,103,587	100.0%	100.0%	100.0%	100.0%	\$438,441	\$681,291	\$4,257,005	\$4,891,960	1.3%	2.0%	12.5%	12.8%

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 5: COMMERCE TAX - NEVADA TAXABLE REVENUE BY BUSINESS CATEGORY FOR THE FY 2016 TO FY 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$140,177,739	\$158,120,928	\$182,761,739	\$204,012,663	0.10%	0.11%	0.12%	0.12%	\$17,943,189	\$24,640,811	\$21,250,924	12.8%	15.6%	11.6%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$492,099,180	\$492,402,415	\$560,419,637	\$601,204,786	0.36%	0.34%	0.36%	0.34%	\$303,235	\$68,017,222	\$40,785,149	0.1%	13.8%	7.3%
Utilities and Telecommunications	22, 517	0.136%	\$8,394,406,636	\$7,660,537,643	\$7,962,002,549	\$8,268,700,385	6.21%	5.36%	5.04%	4.73%	-\$733,868,992	\$301,464,906	\$306,697,836	-8.7%	3.9%	3.9%
Construction	23	0.083%	\$9,853,812,729	\$10,905,696,410	\$12,878,065,703	\$15,637,294,464	7.29%	7.63%	8.16%	8.94%	\$1,051,883,681	\$1,972,369,293	\$2,759,228,761	10.7%	18.1%	21.4%
Manufacturing	31-33	0.091%	\$14,890,877,403	\$16,670,186,864	\$19,465,296,416	\$22,714,384,805	11.01%	11.66%	12.33%	12.98%	\$1,779,309,461	\$2,795,109,552	\$3,249,088,389	11.9%	16.8%	16.7%
Wholesale Trade	42	0.101%	\$25,672,610,303	\$28,077,383,389	\$32,302,250,475	\$36,307,636,242	18.98%	19.63%	20.47%	20.75%	\$2,404,773,087	\$4,224,867,086	\$4,005,385,766	9.4%	15.0%	12.4%
Retail Trade	44, 45	0.111%	\$35,124,490,392	\$36,316,088,220	\$39,185,317,623	\$41,646,024,190	25.97%	25.39%	24.83%	23.80%	\$1,191,597,829	\$2,869,229,403	\$2,460,706,567	3.4%	7.9%	6.3%
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	0.76%	0.74%	0.69%	0.63%	\$29,159,238	\$29,417,071	\$17,744,185	2.8%	2.8%	1.6%
Warehousing and Storage	493	0.128%	\$543,005,175	\$632,408,741	\$714,966,412	\$747,498,498	0.40%	0.44%	0.45%	0.43%	\$89,403,566	\$82,557,671	\$32,532,086	16.5%	13.1%	4.6%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,286,954,346	\$1,584,702,766	\$1,477,433,966	\$1,755,775,675	0.95%	1.11%	0.94%	1.00%	\$297,748,420	-\$107,268,800	\$278,341,709	23.1%	-6.8%	18.8%
Finance and Insurance	52	0.111%	\$3,407,533,099	\$4,173,818,190	\$4,585,736,280	\$5,566,682,475	2.52%	2.92%	2.91%	3.18%	\$766,285,092	\$411,918,090	\$980,946,194	22.5%	9.9%	21.4%
Real Estate and Rental and Leasing	53	0.250%	\$4,228,940,965	\$4,214,351,191	\$4,874,341,710	\$5,836,276,487	3.13%	2.95%	3.09%	3.34%	-\$14,589,775	\$659,990,519	\$961,934,777	-0.3%	15.7%	19.7%
Professional, Scientific, and Technical Services	54	0.181%	\$3,688,730,463	\$3,811,683,823	\$3,769,811,006	\$4,159,254,039	2.73%	2.67%	2.39%	2.38%	\$122,953,360	-\$41,872,817	\$389,443,033	3.3%	-1.1%	10.3%
Management of Companies and Enterprises	55	0.137%	\$184,861,995	\$159,067,908	\$185,528,190	\$207,946,594	0.14%	0.11%	0.12%	0.12%	-\$25,794,088	\$26,460,282	\$22,418,404	-14.0%	16.6%	12.1%
Administrative and Support Services	561	0.154%	\$2,449,048,649	\$2,572,758,629	\$2,497,692,029	\$2,401,807,736	1.81%	1.80%	1.58%	1.37%	\$123,709,979	-\$75,066,600	-\$95,884,293	5.1%	-2.9%	-3.8%
Waste Management and Remediation Services	562	0.261%	\$465,993,250	\$502,617,905	\$534,367,158	\$574,475,964	0.34%	0.35%	0.34%	0.33%	\$36,624,655	\$31,749,253	\$40,108,807	7.9%	6.3%	7.5%
Educational Services	61	0.281%	\$166,923,697	\$160,816,081	\$161,467,062	\$147,092,100	0.12%	0.11%	0.10%	0.08%	-\$6,107,616	\$650,981	-\$14,374,961	-3.7%	0.4%	-8.9%
Health Care and Social Assistance	62	0.190%	\$5,322,479,413	\$4,857,995,413	\$5,174,100,680	\$5,552,204,095	3.94%	3.40%	3.28%	3.17%	-\$464,484,000	\$316,105,268	\$378,103,415	-8.7%	6.5%	7.3%
Arts, Entertainment and Recreation	71	0.240%	\$1,727,194,084	\$1,833,538,293	\$2,206,267,673	\$2,493,716,633	1.28%	1.28%	1.40%	1.43%	\$106,344,209	\$372,729,380	\$287,448,961	6.2%	20.3%	13.0%
Accommodation	721	0.200%	\$10,377,552,503	\$10,873,329,192	\$11,187,716,269	\$11,582,495,052	7.67%	7.60%	7.09%	6.62%	\$495,776,689	\$314,387,076	\$394,778,783	4.8%	2.9%	3.5%
Food Services and Drinking Places	722	0.194%	\$4,133,394,068	\$4,420,353,669	\$4,618,990,744	\$5,011,947,427	3.06%	3.09%	2.93%	2.86%	\$286,959,600	\$198,637,076	\$392,956,683	6.9%	4.5%	8.5%
Other Services	81	0.142%	\$1,164,730,454	\$1,252,689,167	\$1,408,378,310	\$1,485,774,594	0.86%	0.88%	0.89%	0.85%	\$87,958,712	\$155,689,143	\$77,396,284	7.6%	12.4%	5.5%
Unclassified Business		0.128%	\$492,074,401	\$624,446,671	\$800,804,797	\$966,815,664	0.36%	0.44%	0.51%	0.55%	\$132,372,270	\$176,358,127	\$166,010,866	26.9%	28.2%	20.7%
TOTAL			\$135,235,568,582	\$143,011,830,383	\$157,819,970,375	\$174,973,018,701	100.0%	100.0%	100.0%	100.0%	\$7,776,261,801	\$14,808,139,992	\$17,153,048,326	5.8%	10.4%	10.9%

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 2019 to date through September 25, 2023 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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$235,627,193	\$336,558,616	\$385,436,828	\$211,132,142	0.14%	0.19%	0.17%	0.10%	\$31,614,529	\$100,931,424	\$48,878,212	-\$174,304,686	15.5%	42.8%	14.5%	-45.2%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$634,834,032	\$645,668,798	\$657,628,045	\$632,781,018	0.37%	0.36%	0.30%	0.29%	\$33,629,246	\$10,834,766	\$11,959,247	-\$24,847,027	5.6%	1.7%	1.9%	-3.8%
Utilities and Telecommunications	22, 517	0.136%	\$8,135,775,625	\$7,949,281,968	\$8,994,829,456	\$5,461,380,593	4.75%	4.45%	4.08%	2.52%	-\$132,924,759	-\$186,493,657	\$1,045,547,488	-\$3,533,448,863	-1.6%	-2.3%	13.2%	-39.3%
Construction	23	0.083%	\$16,642,644,043	\$17,030,051,231	\$18,780,116,304	\$19,955,383,200	9.72%	9.53%	8.52%	9.21%	\$1,005,349,578	\$387,407,188	\$1,750,065,073	\$1,175,266,896	6.4%	2.3%	10.3%	6.3%
Manufacturing	31-33	0.091%	\$21,457,548,728	\$23,386,471,268	\$26,640,583,323	\$27,256,932,809	12.53%	13.09%	12.09%	12.59%	-\$1,256,836,077	\$1,928,922,541	\$3,254,112,055	\$616,349,486	-5.5%	9.0%	13.9%	2.3%
Wholesale Trade	42	0.101%	\$36,847,710,826	\$37,977,191,130	\$46,702,929,048	\$45,391,400,100	21.52%	21.26%	21.19%	20.96%	\$540,074,585	\$1,129,480,304	\$8,725,737,918	-\$1,311,528,948	1.5%	3.1%	23.0%	-2.8%
Retail Trade	44, 45	0.111%	\$42,217,326,045	\$49,871,591,682	\$57,818,566,193	\$55,345,868,144	24.66%	27.92%	26.24%	25.56%	\$571,301,854	\$7,654,265,638	\$7,946,974,511	-\$2,472,698,050	1.4%	18.1%	15.9%	-4.3%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$935,699,806	\$926,460,716	\$1,246,591,746	\$1,301,077,126	0.55%	0.52%	0.57%	0.60%	-\$168,298,327	-\$9,239,090	\$320,131,030	\$54,485,380	-15.2%	-1.0%	34.6%	4.4%
Warehousing and Storage	493	0.128%	\$851,433,454	\$865,256,385	\$1,013,403,442	\$966,559,016	0.50%	0.48%	0.46%	0.45%	\$103,934,956	\$13,822,931	\$148,147,057	-\$46,844,426	13.9%	1.6%	17.1%	-4.6%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$1,561,407,656	\$1,717,242,883	\$2,342,027,157	\$2,808,947,726	0.91%	0.96%	1.06%	1.30%	-\$194,368,019	\$155,835,227	\$624,784,274	\$466,920,569	-11.1%	10.0%	36.4%	19.9%
Finance and Insurance	52	0.111%	\$5,436,343,656	\$6,149,454,783	\$7,172,610,392	\$6,758,116,519	3.18%	3.44%	3.26%	3.12%	-\$130,338,819	\$713,111,128	\$1,023,155,609	-\$414,493,873	-2.3%	13.1%	16.6%	-5.8%
Real Estate and Rental and Leasing	53	0.250%	\$5,711,847,798	\$5,448,476,301	\$8,376,077,820	\$8,823,471,005	3.34%	3.05%	3.80%	4.07%	-\$124,428,688	-\$263,371,497	\$2,927,601,519	\$447,393,185	-2.1%	-4.6%	53.7%	5.3%
Professional, Scientific, and Technical Services	54	0.181%	\$4,464,302,146	\$4,475,822,516	\$5,189,120,169	\$5,639,572,411	2.61%	2.51%	2.35%	2.60%	\$305,048,107	\$11,520,370	\$713,297,653	\$450,452,243	7.3%	0.3%	15.9%	8.7%
Management of Companies and Enterprises	55	0.137%	\$216,408,304	\$422,829,576	\$538,709,884	\$385,453,190	0.13%	0.24%	0.24%	0.18%	\$8,461,710	\$206,421,272	\$115,880,308	-\$153,256,694	4.1%	95.4%	27.4%	-28.4%
Administrative and Support Services	561	0.154%	\$2,199,503,086	\$1,515,074,860	\$2,545,806,898	\$2,835,989,944	1.28%	0.85%	1.16%	1.31%	-\$202,304,651	-\$684,428,226	\$1,030,732,039	\$290,183,046	-8.4%	-31.1%	68.0%	11.4%
Waste Management and Remediation Services	562	0.261%	\$588,406,970	\$584,393,799	\$665,870,714	\$582,913,150	0.34%	0.33%	0.30%	0.27%	\$13,931,006	-\$4,013,171	\$81,476,915	-\$82,957,564	2.4%	-0.7%	13.9%	-12.5%
Educational Services	61	0.281%	\$192,084,177	\$180,189,670	\$209,202,334	\$163,250,661	0.11%	0.10%	0.09%	0.08%	\$44,992,076	-\$11,894,506	\$29,012,664	-\$45,951,673	30.6%	-6.2%	16.1%	-22.0%
Health Care and Social Assistance	62	0.190%	\$5,876,843,452	\$6,489,352,235	\$6,882,937,765	\$6,254,607,850	3.43%	3.63%	3.12%	2.89%	\$324,639,357	\$612,508,783	\$393,585,530	-\$628,329,915	5.8%	10.4%	6.1%	-9.1%
Arts, Entertainment and Recreation	71	0.240%	\$2,046,338,895	\$1,368,593,449	\$2,960,038,814	\$3,463,780,147	1.20%	0.77%	1.34%	1.60%	-\$447,377,739	-\$677,745,446	\$1,591,445,365	\$503,741,333	-17.9%	-33.1%	116.3%	17.0%
Accommodation	721	0.200%	\$8,603,515,274	\$5,107,980,067	\$12,111,635,809	\$13,493,633,600	5.03%	2.86%	5.50%	6.23%	-\$2,978,979,778	-\$3,495,535,207	\$7,003,655,742	\$1,381,997,791	-25.7%	-40.6%	137.1%	11.4%
Food Services and Drinking Places	722	0.194%	\$4,016,190,526	\$3,803,348,371	\$6,119,406,058	\$6,368,456,089	2.35%	2.13%	2.78%	2.94%	-\$995,756,902	-\$212,842,154	\$2,316,057,686	\$249,050,032	-19.9%	-5.3%	60.9%	4.1%
Other Services	81	0.142%	\$1,441,214,527	\$1,426,369,057	\$1,696,631,595	\$1,352,218,202	0.84%	0.80%	0.77%	0.62%	-\$44,560,066	-\$14,845,470	\$270,262,538	-\$344,413,394	-3.0%	-1.0%	18.9%	-20.3%
Unclassified Business		0.128%	\$886,423,509	\$950,123,420	\$1,302,284,424	\$1,118,930,071	0.52%	0.53%	0.59%	0.52%	-\$80,392,155	\$63,699,911	\$352,161,004	-\$183,354,353	-8.3%	7.2%	37.1%	-14.1%
TOTAL			\$171,199,429,724	\$178,627,782,782	\$220,352,444,218	\$216,571,854,714	100.0%	100.0%	100.0%	100.0%	-\$3,773,588,976	\$7,428,353,058	\$41,724,661,435	-\$3,780,589,504	-2.2%	4.3%	23.4%	-1.7%

NOTES:
1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$4,672,591	\$5,270,698	\$5,375,345	\$5,100,317	23.75%	26.36%	25.77%	23.01%	\$598,106	\$104,648	-\$275,029	12.8%	2.0%	-5.1%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$8,067,200	\$9,290,612	\$9,039,026	\$9,696,851	41.01%	46.46%	43.34%	43.75%	\$1,223,412	-\$251,585	\$657,825	15.2%	-2.7%	7.3%
Utilities and Telecommunications	22, 517	0.136%	\$71,747,065	\$64,374,266	\$64,209,698	\$66,683,068	364.74%	321.93%	307.87%	300.84%	-\$7,372,799	-\$164,568	\$2,473,370	-10.3%	-0.3%	3.9%
Construction	23	0.083%	\$11,457,922	\$12,336,761	\$13,345,146	\$14,978,251	58.25%	61.70%	63.99%	67.58%	\$878,839	\$1,008,385	\$1,633,106	7.7%	8.2%	12.2%
Manufacturing	31-33	0.091%	\$20,122,807	\$21,399,470	\$24,060,935	\$27,040,934	102.30%	107.02%	115.37%	122.00%	\$1,276,662	\$2,661,465	\$2,979,999	6.3%	12.4%	12.4%
Wholesale Trade	42	0.101%	\$30,672,175	\$32,572,371	\$34,921,352	\$37,741,826	155.93%	162.89%	167.44%	170.27%	\$1,900,196	\$2,348,981	\$2,820,474	6.2%	7.2%	8.1%
Retail Trade	44, 45	0.111%	\$33,105,080	\$33,378,758	\$34,616,005	\$34,618,474	168.30%	166.93%	165.97%	156.18%	\$273,677	\$1,237,247	\$2,469	0.8%	3.7%	0.0%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$9,258,357	\$8,956,245	\$8,690,032	\$8,624,985	47.07%	44.79%	41.67%	38.91%	-\$302,112	-\$266,213	-\$65,046	-3.3%	-3.0%	-0.7%
Warehousing and Storage	493	0.128%	\$18,724,316	\$21,080,291	\$18,332,472	\$21,985,250	95.19%	105.42%	87.90%	99.19%	\$2,355,975	-\$2,747,819	\$3,652,778	12.6%	-13.0%	19.9%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$11,699,585	\$12,989,367	\$11,542,453	\$13,505,967	59.48%	64.96%	55.34%	60.93%	\$1,289,782	-\$1,446,914	\$1,963,514	11.0%	-11.1%	17.0%
Finance and Insurance	52	0.111%	\$6,345,499	\$7,400,387	\$7,694,188	\$9,597,728	32.26%	37.01%	36.89%	43.30%	\$1,054,888	\$293,802	\$1,903,540	16.6%	4.0%	24.7%
Real Estate and Rental and Leasing	53	0.250%	\$10,815,706	\$9,846,615	\$10,261,772	\$11,159,228	54.98%	49.24%	49.20%	50.35%	-\$969,091	\$415,157	\$897,456	-9.0%	4.2%	8.7%
Professional, Scientific, and Technical Services	54	0.181%	\$8,741,067	\$8,742,394	\$8,142,140	\$8,793,349	44.44%	43.72%	39.04%	39.67%	\$1,327	-\$600,254	\$651,209	0.0%	-6.9%	8.0%
Management of Companies and Enterprises	55	0.137%	\$6,162,067	\$5,680,997	\$5,456,711	\$6,116,076	31.33%	28.41%	26.16%	27.59%	-\$481,070	-\$224,285	\$659,365	-7.8%	-3.9%	12.1%
Administrative and Support Services	561	0.154%	\$11,081,668	\$11,856,031	\$11,250,865	\$10,177,151	56.34%	59.29%	53.94%	45.91%	\$774,362	-\$605,166	-\$1,073,714	7.0%	-5.1%	-9.5%
Waste Management and Remediation Services	562	0.261%	\$20,260,576	\$19,331,458	\$23,233,355	\$23,936,499	103.00%	96.68%	111.40%	107.99%	-\$929,118	\$3,901,897	\$703,144	-4.6%	20.2%	3.0%
Educational Services	61	0.281%	\$4,909,520	\$4,594,745	\$5,045,846	\$5,447,856	24.96%	22.98%	24.19%	24.58%	-\$314,775	\$451,101	\$402,010	-6.4%	9.8%	8.0%
Health Care and Social Assistance	62	0.190%	\$12,918,639	\$10,966,130	\$11,498,002	\$12,017,758	65.67%	54.84%	55.13%	54.22%	-\$1,952,510	\$531,872	\$519,756	-15.1%	4.9%	4.5%
Arts, Entertainment and Recreation	71	0.240%	\$10,531,671	\$10,785,519	\$12,902,150	\$13,479,549	53.54%	53.94%	61.86%	60.81%	\$253,848	\$2,116,631	\$577,399	2.4%	19.6%	4.5%
Accommodation	721	0.200%	\$65,680,712	\$68,818,539	\$72,178,815	\$71,058,252	333.90%	344.16%	346.08%	320.58%	\$3,137,827	\$3,360,275	-\$1,120,563	4.8%	4.9%	-1.6%
Food Services and Drinking Places	722	0.194%	\$12,228,977	\$11,979,278	\$12,060,028	\$13,120,281	62.17%	59.91%	57.82%	59.19%	-\$249,698	\$80,750	\$1,060,253	-2.0%	0.7%	8.8%
Other Services	81	0.142%	\$7,977,606	\$8,884,320	\$9,205,087	\$9,004,695	40.56%	44.43%	44.14%	40.63%	\$906,714	\$320,767	-\$200,392	11.4%	3.6%	-2.2%
Unclassified Business		0.128%	\$11,443,591	\$12,008,590	\$11,952,310	\$13,244,050	58.18%	60.05%	57.31%	59.75%	\$564,999	-\$56,279	\$1,291,740	4.9%	-0.5%	10.8%
TOTAL			\$19,670,628	\$19,996,061	\$20,856,346	\$22,165,318	100.0%	100.0%	100.0%	100.0%	\$325,433	\$860,285	\$1,308,972	1.7%	4.3%	6.3%

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 2019 to date through September 25, 2023 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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$5,610,171	\$7,826,945	\$9,177,067	\$7,540,434	25.27%	33.48%	34.01%	23.84%	\$509,855	\$2,216,773	\$1,350,123	-\$1,636,634	10.0%	39.5%	17.2%	-17.8%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$10,945,414	\$13,451,433	\$13,700,584	\$16,652,132	49.31%	57.53%	50.78%	52.64%	\$1,248,563	\$2,506,019	\$249,151	\$2,951,548	12.9%	22.9%	1.9%	21.5%
Utilities and Telecommunications	22, 517	0.136%	\$64,569,648	\$63,594,256	\$73,728,110	\$52,013,149	290.87%	272.00%	273.26%	164.42%	-\$2,113,420	-\$975,392	\$10,133,855	-\$21,714,962	-3.2%	-1.5%	15.9%	-29.5%
Construction	23	0.083%	\$16,220,901	\$17,395,354	\$18,988,995	\$24,727,860	73.07%	74.40%	70.38%	78.17%	\$1,242,649	\$1,174,453	\$1,593,642	\$5,738,865	8.3%	7.2%	9.2%	30.2%
Manufacturing	31-33	0.091%	\$26,199,693	\$28,244,531	\$31,049,631	\$38,282,209	118.02%	120.80%	115.08%	121.01%	-\$841,241	\$2,044,837	\$2,805,100	\$7,232,578	-3.1%	7.8%	9.9%	23.3%
Wholesale Trade	42	0.101%	\$39,621,194	\$39,766,692	\$46,563,239	\$53,717,633	178.48%	170.08%	172.58%	169.81%	\$1,879,369	\$145,498	\$6,796,547	\$7,154,394	5.0%	0.4%	17.1%	15.4%
Retail Trade	44, 45	0.111%	\$36,425,648	\$41,387,213	\$45,562,306	\$55,070,516	164.09%	177.02%	168.87%	174.08%	\$1,807,174	\$4,961,565	\$4,175,093	\$9,508,210	5.2%	13.6%	10.1%	20.9%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$7,733,056	\$7,785,384	\$9,234,013	\$11,721,416	34.84%	33.30%	34.22%	37.05%	-\$891,929	\$52,328	\$1,448,629	\$2,487,403	-10.3%	0.7%	18.6%	26.9%
Warehousing and Storage	493	0.128%	\$23,011,715	\$27,039,262	\$24,128,653	\$27,615,972	103.66%	115.65%	89.43%	87.30%	\$1,026,465	\$4,027,547	-\$2,910,609	\$3,487,319	4.7%	17.5%	-10.8%	14.5%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$12,491,261	\$13,415,960	\$17,220,788	\$21,944,904	56.27%	57.38%	63.83%	69.37%	-\$1,014,705	\$924,699	\$3,804,828	\$4,724,116	-7.5%	7.4%	28.4%	27.4%
Finance and Insurance	52	0.111%	\$9,121,382	\$10,511,889	\$12,387,928	\$13,543,320	41.09%	44.96%	45.91%	42.81%	-\$476,346	\$1,390,507	\$1,876,040	\$1,155,392	-5.0%	15.2%	17.8%	9.3%
Real Estate and Rental and Leasing	53	0.250%	\$10,557,944	\$9,626,283	\$13,337,704	\$15,644,452	47.56%	41.17%	49.43%	49.45%	-\$601,284	-\$931,661	\$3,711,420	\$2,306,749	-5.4%	-8.8%	38.6%	17.3%
Professional, Scientific, and Technical Services	54	0.181%	\$9,055,380	\$9,462,627	\$9,959,924	\$12,817,210	40.79%	40.47%	36.91%	40.52%	\$262,031	\$407,247	\$497,297	\$2,857,286	3.0%	4.5%	5.3%	28.7%
Management of Companies and Enterprises	55	0.137%	\$7,213,610	\$12,813,017	\$13,813,074	\$11,680,400	32.50%	54.80%	51.20%	36.92%	\$1,097,534	\$5,599,407	\$1,000,056	-\$2,132,674	17.9%	77.6%	7.8%	-15.4%
Administrative and Support Services	561	0.154%	\$9,604,817	\$8,370,579	\$12,122,890	\$15,843,519	43.27%	35.80%	44.93%	50.08%	-\$572,334	-\$1,234,238	\$3,752,311	\$3,720,629	-5.6%	-12.9%	44.8%	30.7%
Waste Management and Remediation Services	562	0.261%	\$24,516,957	\$25,408,426	\$30,266,851	\$32,384,064	110.44%	108.67%	112.18%	102.37%	\$580,459	\$891,469	\$4,858,425	\$2,117,213	2.4%	3.6%	19.1%	7.0%
Educational Services	61	0.281%	\$7,114,229	\$6,435,345	\$7,213,874	\$8,162,533	32.05%	27.52%	26.74%	25.80%	\$1,666,373	-\$678,883	\$778,528	\$948,659	30.6%	-9.5%	12.1%	13.2%
Health Care and Social Assistance	62	0.190%	\$12,692,966	\$13,925,649	\$15,261,503	\$17,042,528	57.18%	59.56%	56.56%	53.87%	\$675,209	\$1,232,682	\$1,335,854	\$1,781,025	5.6%	9.7%	9.6%	11.7%
Arts, Entertainment and Recreation	71	0.240%	\$13,117,557	\$11,900,813	\$16,914,508	\$22,492,079	59.09%	50.90%	62.69%	71.10%	-\$361,992	-\$1,216,744	\$5,013,695	\$5,577,571	-2.7%	-9.3%	42.1%	33.0%
Accommodation	721	0.200%	\$57,356,768	\$38,696,819	\$74,304,514	\$84,865,620	258.37%	165.51%	275.40%	268.27%	-\$13,701,483	-\$18,659,950	\$35,607,695	\$10,561,106	-19.3%	-32.5%	92.0%	14.2%
Food Services and Drinking Places	722	0.194%	\$11,607,487	\$10,477,544	\$13,131,773	\$16,041,451	52.29%	44.81%	48.67%	50.71%	-\$1,512,794	-\$1,129,943	\$2,654,229	\$2,909,678	-11.5%	-9.7%	25.3%	22.2%
Other Services	81	0.142%	\$9,737,936	\$10,411,453	\$11,162,050	\$10,244,077	43.87%	44.53%	41.37%	32.38%	\$733,241	\$673,517	\$750,597	-\$917,973	8.1%	6.9%	7.2%	-8.2%
Unclassified Business		0.128%	\$13,430,659	\$12,501,624	\$14,798,687	\$15,984,715	60.50%	53.47%	54.85%	50.53%	\$186,609	-\$929,035	\$2,297,063	\$1,186,029	1.4%	-6.9%	18.4%	8.0%
TOTAL			\$22,199,096	\$23,380,600	\$26,980,831	\$31,634,802	100.0%	100.0%	100.0%	100.0%	\$33,778	\$1,181,504	\$3,600,231	\$4,653,971	0.2%	5.3%	15.4%	17.2%

NOTES:

1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$88,223	\$99,616	\$115,139	\$129,653	0.05%	0.05%	0.06%	0.06%	\$11,393	\$15,524	\$14,514	12.9%	15.6%	12.6%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$250,970	\$251,126	\$285,814	\$306,614	0.14%	0.14%	0.14%	0.14%	\$156	\$34,688	\$20,800	0.1%	13.8%	7.3%
Utilities and Telecommunications	22, 517	0.136%	\$11,387,108	\$10,395,104	\$10,821,888	\$11,228,008	6.36%	5.66%	5.39%	5.07%	-\$992,004	\$426,784	\$406,121	-8.7%	4.1%	3.8%
Construction	23	0.083%	\$8,219,699	\$9,062,272	\$10,716,322	\$13,020,520	4.59%	4.93%	5.34%	5.88%	\$842,572	\$1,654,050	\$2,304,198	10.3%	18.3%	21.5%
Manufacturing	31-33	0.091%	\$13,589,315	\$15,179,920	\$17,754,993	\$20,778,396	7.59%	8.26%	8.85%	9.39%	\$1,590,605	\$2,575,073	\$3,023,403	11.7%	17.0%	17.0%
Wholesale Trade	42	0.101%	\$25,984,726	\$28,301,618	\$32,532,725	\$36,570,660	14.52%	15.41%	16.22%	16.52%	\$2,316,892	\$4,231,107	\$4,037,935	8.9%	15.0%	12.4%
Retail Trade	44, 45	0.111%	\$42,808,263	\$40,255,984	\$43,378,175	\$46,175,780	23.92%	21.91%	21.62%	20.86%	-\$2,552,279	\$3,122,191	\$2,797,605	-6.0%	7.8%	6.4%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,333,047	\$1,407,578	\$1,477,557	\$1,477,924	0.74%	0.77%	0.74%	0.67%	\$74,531	\$69,979	\$367	5.6%	5.0%	0.0%
Warehousing and Storage	493	0.128%	\$692,057	\$802,938	\$909,407	\$958,083	0.39%	0.44%	0.45%	0.43%	\$110,881	\$106,469	\$48,676	16.0%	13.3%	5.4%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$3,226,752	\$3,962,785	\$3,689,806	\$4,398,588	1.80%	2.16%	1.84%	1.99%	\$736,033	-\$272,979	\$708,782	22.8%	-6.9%	19.2%
Finance and Insurance	52	0.111%	\$3,810,513	\$4,688,158	\$5,110,813	\$6,181,753	2.13%	2.55%	2.55%	2.79%	\$877,645	\$422,654	\$1,070,941	23.0%	9.0%	21.0%
Real Estate and Rental and Leasing	53	0.250%	\$10,443,689	\$10,421,947	\$12,066,515	\$14,460,928	5.83%	5.67%	6.02%	6.53%	-\$21,742	\$1,644,568	\$2,394,413	-0.2%	15.8%	19.8%
Professional, Scientific, and Technical Services	54	0.181%	\$6,670,012	\$6,825,373	\$6,760,588	\$7,455,521	3.73%	3.72%	3.37%	3.37%	\$155,362	-\$64,785	\$694,933	2.3%	-0.9%	10.3%
Management of Companies and Enterprises	55	0.137%	\$256,088	\$211,919	\$253,191	\$289,653	0.14%	0.12%	0.13%	0.13%	-\$44,169	\$41,272	\$36,461	-17.2%	19.5%	14.4%
Administrative and Support Services	561	0.154%	\$3,708,327	\$3,927,004	\$3,810,010	\$3,665,967	2.07%	2.14%	1.90%	1.66%	\$218,678	-\$116,994	-\$144,044	5.9%	-3.0%	-3.8%
Waste Management and Remediation Services	562	0.261%	\$1,210,886	\$1,305,153	\$1,385,776	\$1,492,195	0.68%	0.71%	0.69%	0.67%	\$94,267	\$80,623	\$106,419	7.8%	6.2%	7.7%
Educational Services	61	0.281%	\$468,810	\$449,258	\$413,249	\$409,955	0.26%	0.24%	0.21%	0.19%	-\$19,552	-\$36,010	-\$3,294	-4.2%	-8.0%	-0.8%
Health Care and Social Assistance	62	0.190%	\$10,024,520	\$9,222,283	\$9,828,316	\$10,519,012	5.60%	5.02%	4.90%	4.75%	-\$802,237	\$606,034	\$690,696	-8.0%	6.6%	7.0%
Arts, Entertainment and Recreation	71	0.240%	\$4,032,770	\$4,311,526	\$5,186,426	\$5,854,497	2.25%	2.35%	2.59%	2.65%	\$278,756	\$874,901	\$668,071	6.9%	20.3%	12.9%
Accommodation	721	0.200%	\$20,774,996	\$21,771,794	\$22,379,955	\$23,182,365	11.61%	11.85%	11.16%	10.47%	\$996,797	\$608,161	\$802,410	4.8%	2.8%	3.6%
Food Services and Drinking Places	722	0.194%	\$7,845,115	\$8,370,409	\$8,744,637	\$9,480,831	4.38%	4.56%	4.36%	4.28%	\$525,293	\$374,228	\$736,194	6.7%	4.5%	8.4%
Other Services	81	0.142%	\$1,548,508	\$1,671,228	\$1,955,524	\$2,103,809	0.87%	0.91%	0.97%	0.95%	\$122,720	\$284,296	\$148,284	7.9%	17.0%	7.6%
Unclassified Business		0.128%	\$627,034	\$796,769	\$1,018,091	\$1,184,618	0.35%	0.43%	0.51%	0.54%	\$169,735	\$221,322	\$166,526	27.1%	27.8%	16.4%
TOTAL			\$179,001,428	\$183,691,762	\$200,594,918	\$221,325,332	100.0%	100.0%	100.0%	100.0%	\$4,690,334	\$16,903,156	\$20,730,414	2.6%	9.2%	10.3%

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 2019 to date through September 25, 2023 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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$149,557	\$213,536	\$249,069	\$133,013	0.07%	0.10%	0.09%	0.05%	\$19,904	\$63,979	\$35,533	-\$116,056	15.4%	42.8%	16.6%	-46.6%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$325,257	\$330,811	\$344,235	\$344,103	0.15%	0.15%	0.12%	0.12%	\$18,643	\$5,554	\$13,424	-\$133	6.1%	1.7%	4.1%	0.0%
Utilities and Telecommunications	22, 517	0.136%	\$11,051,986	\$10,804,499	\$12,226,785	\$7,401,127	5.19%	5.00%	4.39%	2.68%	-\$176,022	-\$247,487	\$1,422,286	-\$4,825,657	-1.6%	-2.2%	13.2%	-39.5%
Construction	23	0.083%	\$14,017,591	\$14,163,913	\$15,593,815	\$16,544,294	6.59%	6.55%	5.60%	6.00%	\$997,071	\$146,322	\$1,429,902	\$950,479	7.7%	1.0%	10.1%	6.1%
Manufacturing	31-33	0.091%	\$19,052,760	\$21,309,692	\$24,281,535	\$24,844,370	8.96%	9.86%	8.73%	9.01%	-\$1,725,636	\$2,256,931	\$2,971,843	\$562,835	-8.3%	11.8%	13.9%	2.3%
Wholesale Trade	42	0.101%	\$37,166,492	\$38,042,643	\$47,139,410	\$45,905,430	17.47%	17.60%	16.94%	16.64%	\$595,833	\$876,151	\$9,096,767	-\$1,233,980	1.6%	2.4%	23.9%	-2.6%
Retail Trade	44, 45	0.111%	\$46,826,575	\$55,279,522	\$64,030,296	\$61,380,319	22.01%	25.57%	23.01%	22.25%	\$650,795	\$8,452,948	\$8,750,774	-\$2,649,977	1.4%	18.1%	15.8%	-4.1%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$1,299,666	\$1,273,999	\$1,687,205	\$1,759,865	0.61%	0.59%	0.61%	0.64%	-\$178,258	-\$25,667	\$413,207	\$72,660	-12.1%	-2.0%	32.4%	4.3%
Warehousing and Storage	493	0.128%	\$1,089,852	\$1,103,050	\$1,302,358	\$1,284,448	0.51%	0.51%	0.47%	0.47%	\$131,769	\$13,198	\$199,308	-\$17,910	13.8%	1.2%	18.1%	-1.4%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$3,937,863	\$4,320,098	\$5,916,617	\$6,785,581	1.85%	2.00%	2.13%	2.46%	-\$460,725	\$382,235	\$1,596,519	\$868,964	-10.5%	9.7%	37.0%	14.7%
Finance and Insurance	52	0.111%	\$6,036,876	\$6,824,714	\$8,001,102	\$7,540,173	2.84%	3.16%	2.88%	2.73%	-\$144,877	\$787,838	\$1,176,388	-\$460,929	-2.3%	13.1%	17.2%	-5.8%
Real Estate and Rental and Leasing	53	0.250%	\$14,133,472	\$13,536,671	\$20,840,592	\$21,911,145	6.64%	6.26%	7.49%	7.94%	-\$327,456	-\$596,801	\$7,303,921	\$1,070,554	-2.3%	-4.2%	54.0%	5.1%
Professional, Scientific, and Technical Services	54	0.181%	\$8,051,742	\$8,033,942	\$9,293,008	\$10,132,406	3.78%	3.72%	3.34%	3.67%	\$596,220	-\$17,800	\$1,259,066	\$839,399	8.0%	-0.2%	15.7%	9.0%
Management of Companies and Enterprises	55	0.137%	\$305,233	\$576,684	\$679,855	\$533,124	0.14%	0.27%	0.24%	0.19%	\$15,581	\$271,451	\$103,172	-\$146,732	5.4%	88.9%	17.9%	-21.6%
Administrative and Support Services	561	0.154%	\$3,369,914	\$2,319,961	\$3,909,444	\$4,366,472	1.58%	1.07%	1.41%	1.58%	-\$296,052	-\$1,049,953	\$1,589,483	\$457,028	-8.1%	-31.2%	68.5%	11.7%
Waste Management and Remediation Services	562	0.261%	\$1,531,074	\$1,525,267	\$1,737,923	\$1,513,216	0.72%	0.71%	0.62%	0.55%	\$38,878	-\$5,806	\$212,655	-\$224,707	2.6%	-0.4%	13.9%	-12.9%
Educational Services	61	0.281%	\$539,224	\$469,499	\$587,859	\$455,621	0.25%	0.22%	0.21%	0.17%	\$129,269	-\$69,725	\$118,361	-\$132,238	31.5%	-12.9%	25.2%	-22.5%
Health Care and Social Assistance	62	0.190%	\$11,083,682	\$12,220,516	\$13,084,840	\$11,879,681	5.21%	5.65%	4.70%	4.31%	\$564,670	\$1,136,834	\$864,324	-\$1,205,159	5.4%	10.3%	7.1%	-9.2%
Arts, Entertainment and Recreation	71	0.240%	\$4,859,049	\$3,265,270	\$7,072,076	\$8,299,603	2.28%	1.51%	2.54%	3.01%	-\$995,448	-\$1,593,780	\$3,806,807	\$1,227,526	-17.0%	-32.8%	116.6%	17.4%
Accommodation	721	0.200%	\$17,196,688	\$10,204,643	\$24,227,478	\$26,987,336	8.08%	4.72%	8.71%	9.78%	-\$5,985,677	-\$6,992,045	\$14,022,835	\$2,759,857	-25.8%	-40.7%	137.4%	11.4%
Food Services and Drinking Places	722	0.194%	\$7,560,017	\$7,134,294	\$11,860,075	\$12,344,636	3.55%	3.30%	4.26%	4.48%	-\$1,920,814	-\$425,723	\$4,725,781	\$484,561	-20.3%	-5.6%	66.2%	4.1%
Other Services	81	0.142%	\$2,048,848	\$2,002,108	\$2,400,908	\$1,932,833	0.96%	0.93%	0.86%	0.70%	-\$54,960	-\$46,741	\$398,800	-\$468,075	-2.6%	-2.3%	19.9%	-19.5%
Unclassified Business		0.128%	\$1,126,157	\$1,218,812	\$1,750,222	\$1,575,815	0.53%	0.56%	0.63%	0.57%	-\$58,461	\$92,655	\$531,411	-\$174,408	-4.9%	8.2%	43.6%	-10.0%
TOTAL			\$212,759,576	\$216,174,143	\$278,216,708	\$275,854,612	100.0%	100.0%	100.0%	100.0%	-\$8,565,755	\$3,414,566	\$62,042,566	-\$2,362,097	-3.9%	1.6%	28.7%	-0.8%

NOTES:

1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$2,941	\$3,321	\$3,386	\$3,241	11.29%	12.93%	12.77%	11.56%	\$380	\$66	-\$145	12.9%	2.0%	-4.3%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$4,114	\$4,738	\$4,610	\$4,945	15.80%	18.45%	17.39%	17.64%	\$624	-\$128	\$335	15.2%	-2.7%	7.3%
Utilities and Telecommunications	22, 517	0.136%	\$97,326	\$87,354	\$87,273	\$90,548	373.80%	340.11%	329.22%	322.96%	-\$9,972	-\$81	\$3,275	-10.2%	-0.1%	3.8%
Construction	23	0.083%	\$9,558	\$10,251	\$11,105	\$12,472	36.71%	39.91%	41.89%	44.48%	\$694	\$854	\$1,367	7.3%	8.3%	12.3%
Manufacturing	31-33	0.091%	\$18,364	\$19,486	\$21,947	\$24,736	70.53%	75.87%	82.79%	88.23%	\$1,122	\$2,460	\$2,789	6.1%	12.6%	12.7%
Wholesale Trade	42	0.101%	\$31,045	\$32,833	\$35,171	\$38,015	119.24%	127.83%	132.67%	135.59%	\$1,787	\$2,338	\$2,845	5.8%	7.1%	8.1%
Retail Trade	44, 45	0.111%	\$40,347	\$37,000	\$38,320	\$38,384	154.96%	144.06%	144.55%	136.90%	-\$3,347	\$1,320	\$64	-8.3%	3.6%	0.2%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$12,009	\$11,929	\$11,820	\$11,546	46.13%	46.44%	44.59%	41.18%	-\$81	-\$108	-\$274	-0.7%	-0.9%	-2.3%
Warehousing and Storage	493	0.128%	\$23,864	\$26,765	\$23,318	\$28,179	91.66%	104.21%	87.96%	100.51%	\$2,901	-\$3,446	\$4,861	12.2%	-12.9%	20.8%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$29,334	\$32,482	\$28,827	\$33,835	112.67%	126.47%	108.74%	120.68%	\$3,148	-\$3,655	\$5,009	10.7%	-11.3%	17.4%
Finance and Insurance	52	0.111%	\$7,096	\$8,312	\$8,575	\$10,658	27.25%	32.36%	32.35%	38.01%	\$1,216	\$263	\$2,083	17.1%	3.2%	24.3%
Real Estate and Rental and Leasing	53	0.250%	\$26,710	\$24,350	\$25,403	\$27,650	102.59%	94.81%	95.83%	98.62%	-\$2,360	\$1,053	\$2,247	-8.8%	4.3%	8.8%
Professional, Scientific, and Technical Services	54	0.181%	\$15,806	\$15,655	\$14,602	\$15,762	60.71%	60.95%	55.08%	56.22%	-\$151	-\$1,053	\$1,160	-1.0%	-6.7%	7.9%
Management of Companies and Enterprises	55	0.137%	\$8,536	\$7,569	\$7,447	\$8,519	32.79%	29.47%	28.09%	30.39%	-\$968	-\$122	\$1,072	-11.3%	-1.6%	14.4%
Administrative and Support Services	561	0.154%	\$16,780	\$18,097	\$17,162	\$15,534	64.45%	70.46%	64.74%	55.40%	\$1,317	-\$935	-\$1,628	7.8%	-5.2%	-9.5%
Waste Management and Remediation Services	562	0.261%	\$52,647	\$50,198	\$60,251	\$62,175	202.20%	195.45%	227.28%	221.76%	-\$2,449	\$10,053	\$1,924	-4.7%	20.0%	3.2%
Educational Services	61	0.281%	\$13,789	\$12,836	\$12,914	\$15,184	52.96%	49.98%	48.72%	54.15%	-\$953	\$78	\$2,269	-6.9%	0.6%	17.6%
Health Care and Social Assistance	62	0.190%	\$24,331	\$20,818	\$21,841	\$22,768	93.45%	81.05%	82.39%	81.21%	-\$3,514	\$1,023	\$928	-14.4%	4.9%	4.2%
Arts, Entertainment and Recreation	71	0.240%	\$24,590	\$25,362	\$30,330	\$31,646	94.44%	98.75%	114.41%	112.87%	\$772	\$4,968	\$1,316	3.1%	19.6%	4.3%
Accommodation	721	0.200%	\$131,487	\$137,796	\$144,387	\$142,223	505.01%	536.51%	544.67%	507.27%	\$6,309	\$6,591	-\$2,164	4.8%	4.8%	-1.5%
Food Services and Drinking Places	722	0.194%	\$23,210	\$22,684	\$22,832	\$24,819	89.15%	88.32%	86.13%	88.52%	-\$526	\$148	\$1,987	-2.3%	0.7%	8.7%
Other Services	81	0.142%	\$10,606	\$11,853	\$12,781	\$12,750	40.74%	46.15%	48.21%	45.48%	\$1,246	\$929	-\$31	11.8%	7.8%	-0.2%
Unclassified Business		0.128%	\$14,582	\$15,322	\$15,195	\$16,228	56.01%	59.66%	57.32%	57.88%	\$740	-\$127	\$1,032	5.1%	-0.8%	6.8%
TOTAL			\$26,037	\$25,684	\$26,509	\$28,037	100.0%	100.0%	100.0%	100.0%	-\$353	\$825	\$1,528	-1.4%	3.2%	5.8%

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 2019 to date through September 25, 2023 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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	\$3,561	\$4,966	\$5,930	\$4,750	12.91%	17.55%	17.41%	11.79%	\$320	\$1,405	\$964	-\$1,180	9.9%	39.5%	19.4%	-19.9%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	\$5,608	\$6,892	\$7,172	\$9,055	20.33%	24.36%	21.05%	22.47%	\$662	\$1,284	\$280	\$1,884	13.4%	22.9%	4.1%	26.3%
Utilities and Telecommunications	22, 517	0.136%	\$87,714	\$86,436	\$100,220	\$70,487	317.94%	305.48%	294.19%	174.93%	-\$2,834	-\$1,278	\$13,784	-\$29,733	-3.1%	-1.5%	15.9%	-29.7%
Construction	23	0.083%	\$13,662	\$14,468	\$15,767	\$20,501	49.52%	51.13%	46.28%	50.88%	\$1,191	\$805	\$1,300	\$4,734	9.5%	5.9%	9.0%	30.0%
Manufacturing	31-33	0.091%	\$23,263	\$25,736	\$28,300	\$34,894	84.32%	90.96%	83.07%	86.60%	-\$1,473	\$2,473	\$2,564	\$6,594	-6.0%	10.6%	10.0%	23.3%
Wholesale Trade	42	0.101%	\$39,964	\$39,835	\$46,998	\$54,326	144.86%	140.79%	137.96%	134.82%	\$1,949	-\$129	\$7,163	\$7,328	5.1%	-0.3%	18.0%	15.6%
Retail Trade	44, 45	0.111%	\$40,403	\$45,875	\$50,457	\$61,075	146.45%	162.13%	148.12%	151.57%	\$2,019	\$5,473	\$4,582	\$10,618	5.3%	13.5%	10.0%	21.0%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	\$10,741	\$10,706	\$12,498	\$15,855	38.93%	37.84%	36.69%	39.35%	-\$805	-\$35	\$1,792	\$3,357	-7.0%	-0.3%	16.7%	26.9%
Warehousing and Storage	493	0.128%	\$29,455	\$34,470	\$31,009	\$36,699	106.77%	121.82%	91.02%	91.08%	\$1,277	\$5,015	-\$3,462	\$5,690	4.5%	17.0%	-10.0%	18.3%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	\$31,503	\$33,751	\$43,505	\$53,012	114.19%	119.28%	127.71%	131.56%	-\$2,332	\$2,248	\$9,754	\$9,508	-6.9%	7.1%	28.9%	21.9%
Finance and Insurance	52	0.111%	\$10,129	\$11,666	\$13,819	\$15,111	36.72%	41.23%	40.56%	37.50%	-\$529	\$1,537	\$2,153	\$1,292	-5.0%	15.2%	18.5%	9.3%
Real Estate and Rental and Leasing	53	0.250%	\$26,125	\$23,916	\$33,186	\$38,850	94.70%	84.52%	97.42%	96.41%	-\$1,525	-\$2,208	\$9,269	\$5,664	-5.5%	-8.5%	38.8%	17.1%
Professional, Scientific, and Technical Services	54	0.181%	\$16,332	\$16,985	\$17,837	\$23,028	59.20%	60.03%	52.36%	57.15%	\$570	\$653	\$852	\$5,191	3.6%	4.0%	5.0%	29.1%
Management of Companies and Enterprises	55	0.137%	\$10,174	\$17,475	\$17,432	\$16,155	36.88%	61.76%	51.17%	40.09%	\$1,655	\$7,301	-\$43	-\$1,277	19.4%	71.8%	-0.2%	-7.3%
Administrative and Support Services	561	0.154%	\$14,716	\$12,817	\$18,616	\$24,394	53.34%	45.30%	54.65%	60.54%	-\$818	-\$1,898	\$5,799	\$5,777	-5.3%	-12.9%	45.2%	31.0%
Waste Management and Remediation Services	562	0.261%	\$63,795	\$66,316	\$78,996	\$84,068	231.24%	234.37%	231.89%	208.63%	\$1,620	\$2,521	\$12,681	\$5,071	2.6%	4.0%	19.1%	6.4%
Educational Services	61	0.281%	\$19,971	\$16,768	\$20,271	\$22,781	72.39%	59.26%	59.51%	56.54%	\$4,788	-\$3,203	\$3,503	\$2,510	31.5%	-16.0%	20.9%	12.4%
Health Care and Social Assistance	62	0.190%	\$23,939	\$26,224	\$29,013	\$32,370	86.77%	92.68%	85.17%	80.33%	\$1,170	\$2,285	\$2,789	\$3,357	5.1%	9.5%	10.6%	11.6%
Arts, Entertainment and Recreation	71	0.240%	\$31,148	\$28,394	\$40,412	\$53,894	112.90%	100.35%	118.63%	133.75%	-\$498	-\$2,754	\$12,018	\$13,482	-1.6%	-8.8%	42.3%	33.4%
Accommodation	721	0.200%	\$114,645	\$77,308	\$148,635	\$169,732	415.56%	273.22%	436.31%	421.23%	-\$27,579	-\$37,337	\$71,327	\$21,097	-19.4%	-32.6%	92.3%	14.2%
Food Services and Drinking Places	722	0.194%	\$21,850	\$19,654	\$25,451	\$31,095	79.20%	69.46%	74.71%	77.17%	-\$2,969	-\$2,196	\$5,797	\$5,644	-12.0%	-10.1%	29.5%	22.2%
Other Services	81	0.142%	\$13,844	\$14,614	\$15,795	\$14,643	50.18%	51.65%	46.37%	36.34%	\$1,093	\$770	\$1,182	-\$1,153	8.6%	5.6%	8.1%	-7.3%
Unclassified Business		0.128%	\$17,063	\$16,037	\$19,889	\$22,512	61.85%	56.68%	58.38%	55.87%	\$835	-\$1,026	\$3,852	\$2,623	5.1%	-6.0%	24.0%	13.2%
TOTAL			\$27,588	\$28,295	\$34,066	\$40,294	100.0%	100.0%	100.0%	100.0%	-\$449	\$707	\$5,771	\$6,228	-1.6%	2.6%	20.4%	18.3%

NOTES:
1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.034%	0.036%	0.036%	0.036%	38.86%	42.36%	42.15%	41.60%	0.0019%	0.0003%	-0.0006%	5.6%	0.8%	-1.6%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.003%	0.003%	0.004%	0.004%	3.90%	3.70%	4.30%	4.92%	-0.0003%	0.0006%	0.0005%	-8.2%	17.7%	14.2%
Utilities and Telecommunications	22, 517	0.136%	0.126%	0.122%	0.123%	0.123%	143.98%	144.63%	143.22%	144.03%	-0.0034%	0.0004%	0.0004%	-2.7%	0.3%	0.3%
Construction	23	0.083%	0.050%	0.049%	0.049%	0.047%	56.84%	58.20%	57.33%	55.59%	-0.0004%	-0.0001%	-0.0016%	-0.8%	-0.2%	-3.3%
Manufacturing	31-33	0.091%	0.074%	0.074%	0.076%	0.077%	84.82%	87.65%	88.23%	90.21%	0.0001%	0.0015%	0.0015%	0.1%	2.0%	2.0%
Wholesale Trade	42	0.101%	0.086%	0.085%	0.086%	0.084%	98.65%	101.12%	99.91%	98.60%	-0.0006%	0.0001%	-0.0014%	-0.7%	0.1%	-1.6%
Retail Trade	44, 45	0.111%	0.106%	0.095%	0.096%	0.096%	121.37%	113.00%	111.93%	112.63%	-0.0104%	0.0003%	0.0003%	-9.8%	0.4%	0.4%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	0.085%	0.082%	0.079%	0.080%	97.30%	96.74%	91.97%	93.18%	-0.0031%	-0.0030%	0.0008%	-3.7%	-3.7%	1.0%
Warehousing and Storage	493	0.128%	0.101%	0.097%	0.097%	0.108%	115.82%	114.68%	112.81%	126.70%	-0.0041%	-0.0003%	0.0116%	-4.1%	-0.3%	12.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.183%	0.186%	0.180%	0.183%	209.25%	219.63%	209.68%	214.62%	0.0030%	-0.0061%	0.0037%	1.7%	-3.3%	2.1%
Finance and Insurance	52	0.111%	0.022%	0.024%	0.028%	0.027%	24.77%	28.43%	32.86%	31.93%	0.0024%	0.0041%	-0.0009%	11.2%	17.1%	-3.1%
Real Estate and Rental and Leasing	53	0.250%	0.169%	0.163%	0.166%	0.168%	194.25%	192.36%	193.43%	197.15%	-0.0069%	0.0031%	0.0027%	-4.1%	1.9%	1.6%
Professional, Scientific, and Technical Services	54	0.181%	0.080%	0.109%	0.104%	0.111%	92.09%	128.90%	121.14%	129.62%	0.0286%	-0.0052%	0.0070%	35.6%	-4.8%	6.7%
Management of Companies and Enterprises	55	0.137%	0.067%	0.063%	0.063%	0.073%	76.84%	74.22%	73.70%	85.21%	-0.0043%	0.0004%	0.0097%	-6.5%	0.6%	15.3%
Administrative and Support Services	561	0.154%	0.088%	0.090%	0.083%	0.076%	101.17%	106.23%	96.82%	89.52%	0.0015%	-0.0069%	-0.0065%	1.7%	-7.7%	-7.8%
Waste Management and Remediation Services	562	0.261%	0.201%	0.198%	0.202%	0.199%	230.60%	234.24%	236.19%	233.45%	-0.0032%	0.0043%	-0.0029%	-1.6%	2.2%	-1.4%
Educational Services	61	0.281%	0.097%	0.097%	0.140%	0.149%	111.70%	114.93%	163.40%	174.19%	-0.0003%	0.0428%	0.0088%	-0.3%	44.0%	6.3%
Health Care and Social Assistance	62	0.190%	0.103%	0.085%	0.086%	0.093%	118.03%	100.59%	99.89%	108.97%	-0.0180%	0.0005%	0.0075%	-17.5%	0.6%	8.8%
Arts, Entertainment and Recreation	71	0.240%	0.134%	0.136%	0.145%	0.147%	153.87%	160.70%	168.91%	171.98%	0.0015%	0.0088%	0.0022%	1.2%	6.5%	1.5%
Accommodation	721	0.200%	0.107%	0.108%	0.109%	0.110%	122.25%	127.97%	126.89%	129.30%	0.0015%	0.0005%	0.0018%	1.4%	0.5%	1.6%
Food Services and Drinking Places	722	0.194%	0.124%	0.125%	0.126%	0.130%	142.29%	148.17%	147.00%	151.87%	0.0011%	0.0006%	0.0038%	0.9%	0.5%	3.0%
Other Services	81	0.142%	0.081%	0.085%	0.089%	0.091%	93.33%	101.12%	104.10%	106.81%	0.0040%	0.0037%	0.0021%	4.9%	4.3%	2.3%
Unclassified Business		0.128%	0.091%	0.093%	0.092%	0.092%	103.80%	110.20%	107.89%	107.53%	0.0026%	-0.0007%	-0.0006%	2.8%	-0.8%	-0.6%
TOTAL			0.087%	0.085%	0.086%	0.085%	100.0%	100.0%	100.0%	100.0%	-0.0027%	0.0011%	-0.0002%	-3.1%	1.3%	-0.3%

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 2019 to date through September 25, 2023 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 0.331%), Rail Transportation NAICS 482 (Tax Rate of 0.202%), 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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.037%	0.042%	0.045%	0.041%	44.55%	50.34%	50.25%	44.01%	0.0014%	0.0050%	0.0029%	-0.0037%	4.0%	13.6%	6.8%	-8.2%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.004%	0.004%	0.004%	0.005%	5.27%	4.96%	4.97%	5.51%	0.0002%	-0.0002%	0.0003%	0.0007%	4.0%	-5.5%	7.2%	16.3%
Utilities and Telecommunications	22, 517	0.136%	0.123%	0.125%	0.127%	0.124%	148.55%	150.17%	141.92%	132.55%	0.0002%	0.0020%	0.0014%	-0.0026%	0.1%	1.6%	1.1%	-2.1%
Construction	23	0.083%	0.047%	0.050%	0.052%	0.052%	56.90%	59.97%	58.06%	55.19%	-0.0003%	0.0028%	0.0018%	-0.0002%	-0.6%	5.9%	3.6%	-0.3%
Manufacturing	31-33	0.091%	0.075%	0.078%	0.078%	0.081%	90.35%	93.44%	87.70%	86.15%	-0.0021%	0.0030%	0.0003%	0.0024%	-2.8%	3.9%	0.4%	3.0%
Wholesale Trade	42	0.101%	0.085%	0.087%	0.090%	0.091%	101.94%	104.82%	101.11%	97.66%	0.0003%	0.0028%	0.0028%	0.0012%	0.4%	3.3%	3.2%	1.3%
Retail Trade	44, 45	0.111%	0.097%	0.098%	0.099%	0.101%	116.85%	117.73%	110.68%	107.65%	0.0007%	0.0012%	0.0006%	0.0020%	0.7%	1.3%	0.6%	2.0%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	0.080%	0.081%	0.083%	0.089%	96.89%	97.52%	93.19%	95.30%	0.0008%	0.0009%	0.0018%	0.0060%	1.0%	1.2%	2.2%	7.2%
Warehousing and Storage	493	0.128%	0.109%	0.110%	0.109%	0.116%	131.00%	131.94%	122.68%	124.03%	0.0004%	0.0013%	-0.0006%	0.0066%	0.4%	1.2%	-0.5%	6.0%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.184%	0.188%	0.201%	0.198%	222.14%	225.79%	225.33%	211.72%	0.0009%	0.0040%	0.0127%	-0.0030%	0.5%	2.2%	6.8%	-1.5%
Finance and Insurance	52	0.111%	0.026%	0.034%	0.036%	0.036%	31.07%	41.13%	40.08%	38.87%	-0.0015%	0.0085%	0.0015%	0.0006%	-5.5%	33.0%	4.2%	1.7%
Real Estate and Rental and Leasing	53	0.250%	0.165%	0.162%	0.174%	0.189%	198.93%	194.99%	195.49%	202.35%	-0.0034%	-0.0024%	0.0118%	0.0149%	-2.0%	-1.5%	7.3%	8.5%
Professional, Scientific, and Technical Services	54	0.181%	0.114%	0.119%	0.118%	0.126%	137.32%	142.47%	132.83%	134.45%	0.0032%	0.0049%	-0.0003%	0.0073%	2.9%	4.3%	-0.3%	6.1%
Management of Companies and Enterprises	55	0.137%	0.075%	0.082%	0.087%	0.092%	90.70%	97.86%	98.04%	97.92%	0.0024%	0.0063%	0.0059%	0.0041%	3.4%	8.4%	7.2%	4.7%
Administrative and Support Services	561	0.154%	0.075%	0.061%	0.082%	0.085%	90.85%	73.49%	92.36%	90.67%	-0.0011%	-0.0141%	0.0211%	0.0024%	-1.5%	-18.7%	34.5%	2.9%
Waste Management and Remediation Services	562	0.261%	0.203%	0.207%	0.209%	0.231%	244.54%	248.55%	234.11%	246.96%	0.0034%	0.0044%	0.0016%	0.0222%	1.7%	2.2%	0.8%	10.6%
Educational Services	61	0.281%	0.168%	0.151%	0.170%	0.176%	202.46%	180.99%	190.30%	187.82%	0.0191%	-0.0170%	0.0188%	0.0059%	12.9%	-10.2%	12.5%	3.5%
Health Care and Social Assistance	62	0.190%	0.096%	0.099%	0.102%	0.102%	115.54%	118.50%	114.03%	109.61%	0.0028%	0.0029%	0.0029%	0.0008%	3.0%	3.1%	2.9%	0.8%
Arts, Entertainment and Recreation	71	0.240%	0.148%	0.119%	0.149%	0.158%	178.60%	143.19%	166.63%	168.65%	0.0012%	-0.0288%	0.0292%	0.0091%	0.8%	-19.4%	24.5%	6.1%
Accommodation	721	0.200%	0.108%	0.079%	0.102%	0.107%	130.24%	94.33%	114.60%	114.48%	-0.0024%	-0.0294%	0.0236%	0.0049%	-2.2%	-27.2%	30.0%	4.8%
Food Services and Drinking Places	722	0.194%	0.126%	0.118%	0.132%	0.139%	152.04%	142.11%	147.51%	148.48%	-0.0036%	-0.0076%	0.0131%	0.0073%	-2.8%	-6.1%	11.0%	5.6%
Other Services	81	0.142%	0.097%	0.098%	0.100%	0.098%	117.14%	117.65%	112.00%	104.89%	0.0059%	0.0009%	0.0018%	-0.0018%	6.5%	0.9%	1.8%	-1.8%
Unclassified Business		0.128%	0.031%	0.024%	0.022%	0.111%	37.07%	28.82%	24.93%	118.37%	-0.0611%	-0.0067%	-0.0018%	0.0884%	-66.5%	-21.9%	-7.4%	397.8%
TOTAL			0.083%	0.083%	0.089%	0.093%	100.0%	100.0%	100.0%	100.0%	-0.0025%	0.0004%	0.0058%	0.0043%	-2.9%	0.5%	7.0%	4.9%

NOTES:
1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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 2019 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
			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 2016	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.063%	0.063%	0.063%	0.064%	47.55%	49.05%	49.57%	50.24%	0.0001%	0.0000%	0.0006%	0.1%	0.0%	0.9%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.051%	0.051%	0.051%	0.051%	38.53%	39.71%	40.12%	40.32%	0.0000%	0.0000%	0.0000%	0.0%	0.0%	0.0%
Utilities and Telecommunications	22, 517	0.136%	0.136%	0.136%	0.136%	0.136%	102.48%	105.65%	106.94%	107.35%	0.0000%	0.0002%	-0.0001%	0.0%	0.2%	-0.1%
Construction	23	0.083%	0.083%	0.083%	0.083%	0.083%	63.02%	64.69%	65.47%	65.83%	-0.0003%	0.0001%	0.0001%	-0.4%	0.1%	0.1%
Manufacturing	31-33	0.091%	0.091%	0.091%	0.091%	0.091%	68.95%	70.89%	71.76%	72.32%	-0.0002%	0.0002%	0.0003%	-0.2%	0.2%	0.3%
Wholesale Trade	42	0.101%	0.101%	0.101%	0.101%	0.101%	76.47%	78.48%	79.24%	79.63%	-0.0004%	-0.0001%	0.0000%	-0.4%	-0.1%	0.0%
Retail Trade	44, 45	0.111%	0.122%	0.111%	0.111%	0.111%	92.08%	86.30%	87.09%	87.66%	-0.0110%	-0.0001%	0.0002%	-9.0%	-0.1%	0.2%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	0.130%	0.133%	0.136%	0.134%	98.00%	103.69%	107.02%	105.83%	0.0035%	0.0028%	-0.0022%	2.7%	2.1%	-1.6%
Warehousing and Storage	493	0.128%	0.127%	0.127%	0.127%	0.128%	96.29%	98.85%	100.07%	101.33%	-0.0005%	0.0002%	0.0010%	-0.4%	0.2%	0.8%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.251%	0.250%	0.250%	0.251%	189.42%	194.69%	196.49%	198.05%	-0.0007%	-0.0003%	0.0008%	-0.3%	-0.1%	0.3%
Finance and Insurance	52	0.111%	0.112%	0.112%	0.111%	0.111%	84.48%	87.45%	87.68%	87.79%	0.0005%	-0.0009%	-0.0004%	0.4%	-0.8%	-0.4%
Real Estate and Rental and Leasing	53	0.250%	0.247%	0.247%	0.248%	0.248%	186.58%	192.53%	194.76%	195.88%	0.0003%	0.0003%	0.0002%	0.1%	0.1%	0.1%
Professional, Scientific, and Technical Services	54	0.181%	0.181%	0.179%	0.179%	0.179%	136.61%	139.41%	141.09%	141.71%	-0.0018%	0.0003%	-0.0001%	-1.0%	0.2%	0.0%
Management of Companies and Enterprises	55	0.137%	0.139%	0.133%	0.136%	0.139%	104.66%	103.72%	107.37%	110.12%	-0.0053%	0.0032%	0.0028%	-3.8%	2.4%	2.1%
Administrative and Support Services	561	0.154%	0.151%	0.153%	0.153%	0.153%	114.40%	118.84%	120.01%	120.67%	0.0012%	-0.0001%	0.0001%	0.8%	-0.1%	0.1%
Waste Management and Remediation Services	562	0.261%	0.260%	0.260%	0.259%	0.260%	196.32%	202.16%	204.03%	205.35%	-0.0002%	-0.0003%	0.0004%	-0.1%	-0.1%	0.2%
Educational Services	61	0.281%	0.281%	0.279%	0.256%	0.279%	212.18%	217.49%	201.36%	220.34%	-0.0015%	-0.0234%	0.0228%	-0.5%	-8.4%	8.9%
Health Care and Social Assistance	62	0.190%	0.188%	0.190%	0.190%	0.189%	142.29%	147.80%	149.45%	149.78%	0.0015%	0.0001%	-0.0005%	0.8%	0.1%	-0.3%
Arts, Entertainment and Recreation	71	0.240%	0.233%	0.235%	0.235%	0.235%	176.40%	183.07%	184.95%	185.60%	0.0017%	-0.0001%	-0.0003%	0.7%	0.0%	-0.1%
Accommodation	721	0.200%	0.200%	0.200%	0.200%	0.200%	151.24%	155.89%	157.38%	158.23%	0.0000%	-0.0002%	0.0001%	0.0%	-0.1%	0.1%
Food Services and Drinking Places	722	0.194%	0.190%	0.189%	0.189%	0.189%	143.39%	147.43%	148.95%	149.55%	-0.0004%	0.0000%	-0.0002%	-0.2%	0.0%	-0.1%
Other Services	81	0.142%	0.133%	0.133%	0.139%	0.142%	100.44%	103.87%	109.24%	111.94%	0.0005%	0.0054%	0.0027%	0.3%	4.1%	2.0%
Unclassified Business		0.128%	0.127%	0.128%	0.127%	0.123%	96.27%	99.34%	100.02%	96.87%	0.0002%	-0.0005%	-0.0046%	0.1%	-0.4%	-3.6%
TOTAL			0.132%	0.128%	0.127%	0.126%	100.0%	100.0%	100.0%	100.0%	-0.0039%	-0.0013%	-0.0006%	-3.0%	-1.0%	-0.5%

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 2019 to date through September 25, 2023 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 2020 TO FY 2023 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
			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 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	FY 2021	FY 2022	FY 2023
Agriculture, Forestry, Fishing and Hunting	11	0.063%	0.063%	0.063%	0.065%	0.063%	51.07%	52.43%	51.18%	49.46%	-0.0001%	0.0000%	0.0012%	-0.0016%	-0.1%	0.0%	1.8%	-2.5%
Mining, Quarrying and Oil and Gas Extraction	21	0.051%	0.051%	0.051%	0.052%	0.054%	41.23%	42.34%	41.46%	42.69%	0.0002%	0.0000%	0.0011%	0.0020%	0.5%	0.0%	2.2%	3.9%
Utilities and Telecommunications	22, 517	0.136%	0.136%	0.136%	0.136%	0.136%	109.31%	112.31%	107.66%	106.39%	0.0001%	0.0001%	0.0000%	-0.0004%	0.0%	0.1%	0.0%	-0.3%
Construction	23	0.083%	0.084%	0.083%	0.083%	0.083%	67.77%	68.72%	65.76%	65.09%	0.0010%	-0.0011%	-0.0001%	-0.0001%	1.2%	-1.3%	-0.2%	-0.2%
Manufacturing	31-33	0.091%	0.089%	0.091%	0.091%	0.091%	71.45%	75.29%	72.19%	71.56%	-0.0027%	0.0023%	0.0000%	0.0000%	-2.9%	2.6%	0.0%	0.0%
Wholesale Trade	42	0.101%	0.101%	0.100%	0.101%	0.101%	81.16%	82.77%	79.94%	79.40%	0.0001%	-0.0007%	0.0008%	0.0002%	0.1%	-0.7%	0.8%	0.2%
Retail Trade	44, 45	0.111%	0.111%	0.111%	0.111%	0.111%	89.25%	91.59%	87.71%	87.07%	0.0000%	-0.0001%	-0.0001%	0.0002%	0.0%	-0.1%	-0.1%	0.1%
Transportation	481-488, 491, 492	0.058% 0.202% 0.331% 0.129%	0.139%	0.138%	0.135%	0.135%	111.77%	113.63%	107.20%	106.19%	0.0050%	-0.0014%	-0.0022%	-0.0001%	3.8%	-1.0%	-1.6%	-0.1%
Warehousing and Storage	493	0.128%	0.128%	0.127%	0.129%	0.133%	103.00%	105.34%	101.78%	104.33%	-0.0002%	-0.0005%	0.0010%	0.0044%	-0.1%	-0.4%	0.8%	3.4%
Publishing, Software and Data Processing	511, 512, 515, 518	0.253%	0.252%	0.252%	0.253%	0.242%	202.94%	207.88%	200.09%	189.66%	0.0017%	-0.0006%	0.0011%	-0.0111%	0.7%	-0.2%	0.4%	-4.4%
Finance and Insurance	52	0.111%	0.111%	0.111%	0.112%	0.112%	89.35%	91.71%	88.35%	87.59%	0.0000%	-0.0001%	0.0006%	0.0000%	0.0%	-0.1%	0.5%	0.0%
Real Estate and Rental and Leasing	53	0.250%	0.247%	0.248%	0.249%	0.248%	199.11%	205.30%	197.06%	194.96%	-0.0003%	0.0010%	0.0004%	-0.0005%	-0.1%	0.4%	0.1%	-0.2%
Professional, Scientific, and Technical Services	54	0.181%	0.180%	0.179%	0.179%	0.180%	145.13%	148.32%	141.84%	141.05%	0.0011%	-0.0009%	-0.0004%	0.0006%	0.6%	-0.5%	-0.2%	0.3%
Management of Companies and Enterprises	55	0.137%	0.141%	0.136%	0.126%	0.138%	113.49%	112.70%	99.95%	108.59%	0.0018%	-0.0047%	-0.0102%	0.0121%	1.3%	-3.3%	-7.5%	9.6%
Administrative and Support Services	561	0.154%	0.153%	0.153%	0.154%	0.154%	123.28%	126.53%	121.63%	120.88%	0.0006%	-0.0001%	0.0004%	0.0004%	0.4%	-0.1%	0.3%	0.3%
Waste Management and Remediation Services	562	0.261%	0.260%	0.261%	0.261%	0.260%	209.38%	215.67%	206.72%	203.81%	0.0005%	0.0008%	0.0000%	-0.0014%	0.2%	0.3%	0.0%	-0.5%
Educational Services	61	0.281%	0.281%	0.261%	0.281%	0.279%	225.89%	215.30%	222.56%	219.11%	0.0020%	-0.0202%	0.0204%	-0.0019%	0.7%	-7.2%	7.8%	-0.7%
Health Care and Social Assistance	62	0.190%	0.189%	0.188%	0.190%	0.190%	151.76%	155.61%	150.57%	149.12%	-0.0009%	-0.0003%	0.0018%	-0.0002%	-0.5%	-0.1%	1.0%	-0.1%
Arts, Entertainment and Recreation	71	0.240%	0.237%	0.239%	0.239%	0.240%	191.07%	197.15%	189.23%	188.12%	0.0027%	0.0011%	0.0003%	0.0007%	1.1%	0.5%	0.1%	0.3%
Accommodation	721	0.200%	0.200%	0.200%	0.200%	0.200%	160.84%	165.08%	158.43%	157.02%	-0.0003%	-0.0001%	0.0003%	0.0000%	-0.1%	-0.1%	0.1%	0.0%
Food Services and Drinking Places	722	0.194%	0.188%	0.188%	0.194%	0.194%	151.47%	155.00%	153.50%	152.18%	-0.0009%	-0.0007%	0.0062%	0.0000%	-0.5%	-0.4%	3.3%	0.0%
Other Services	81	0.142%	0.142%	0.140%	0.142%	0.143%	114.39%	115.98%	112.08%	112.22%	0.0006%	-0.0018%	0.0011%	0.0014%	0.4%	-1.3%	0.8%	1.0%
Unclassified Business		0.128%	0.127%	0.128%	0.134%	0.141%	102.23%	106.00%	106.44%	110.57%	0.0045%	0.0012%	0.0061%	0.0064%	3.7%	1.0%	4.8%	4.8%
TOTAL			0.124%	0.121%	0.126%	0.127%	100.0%	100.0%	100.0%	100.0%	-0.0022%	-0.0033%	0.0052%	0.0011%	-1.8%	-2.6%	4.3%	0.9%

NOTES:

1.) The data was compiled by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2020 through FY 2023 to date through September 25, 2023 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.