

COMMERCE TAX - SUMMARY STATISTICS BY BUSINESS CATEGORY FOR FY 2016 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%	27	0.43%	\$269,942,419	0.14%	\$9,997,867	\$161,928,209	0.12%	60.0%	\$5,997,341	\$102,015	0.06%	\$3,778	0.038%	0.063%
Mining, Quarrying, and Oil and Gas Extraction	21	0.051%	57	0.91%	\$7,322,711,187	3.72%	\$128,468,617	\$482,408,300	0.37%	6.6%	\$8,463,304	\$246,028	0.15%	\$4,316	0.003%	0.051%
Utilities and Telecommunications	22 and 517	0.136%	103	1.64%	\$8,854,729,979	4.50%	\$85,968,252	\$8,246,187,951	6.33%	93.1%	\$80,060,077	\$11,214,816	6.63%	\$108,882	0.127%	0.136%
Construction	23	0.083%	790	12.57%	\$15,486,364,039	7.88%	\$19,602,992	\$9,308,164,581	7.15%	60.1%	\$11,782,487	\$7,725,777	4.57%	\$9,779	0.050%	0.083%
Manufacturing	31, 32, and 33	0.091%	661	10.52%	\$18,259,774,519	9.29%	\$27,624,470	\$15,112,815,509	11.61%	82.8%	\$22,863,564	\$13,752,151	8.13%	\$20,805	0.075%	0.091%
Wholesale Trade	42	0.101%	754	11.99%	\$27,829,136,705	14.16%	\$36,908,669	\$23,721,755,802	18.22%	85.2%	\$31,461,215	\$23,958,973	14.17%	\$31,776	0.086%	0.101%
Retail Trade	44 and 45	0.111%	961	15.29%	\$39,125,203,002	19.90%	\$40,713,010	\$34,279,781,234	26.33%	87.6%	\$35,670,948	\$38,053,324	22.51%	\$39,598	0.097%	0.111%
Transportation	481-488,491	0.058%, 0.202%, 0.331%, 0.129%	97	1.54%	\$1,431,689,835	0.73%	\$14,759,689	\$962,146,202	0.74%	67.2%	\$9,919,033	\$1,253,695	0.74%	\$12,925	0.088%	0.130%
Warehousing and Storage	493	0.128%	27	0.43%	\$693,782,600	0.35%	\$25,695,652	\$564,302,573	0.43%	81.3%	\$20,900,095	\$722,433	0.43%	\$26,757	0.104%	0.128%
Publishing, Software, Data Processing	511, 512, 515, and 518	0.253%	97	1.54%	\$1,587,402,002	0.81%	\$16,364,969	\$1,173,862,537	0.90%	73.9%	\$12,101,676	\$2,969,872	1.76%	\$30,617	0.187%	0.253%
Finance and Insurance	52	0.111%	502	7.99%	\$16,964,231,173	8.63%	\$33,793,289	\$3,162,625,302	2.43%	18.6%	\$6,300,050	\$3,510,514	2.08%	\$6,993	0.021%	0.111%
Real Estate and Rental and Leasing	53	0.250%	371	5.90%	\$5,933,128,567	3.02%	\$15,992,260	\$4,090,264,162	3.14%	68.9%	\$11,024,971	\$10,214,957	6.04%	\$27,534	0.172%	0.250%
Professional, Scientific, and Technical Services	54	0.181%	386	6.14%	\$8,203,761,569	4.17%	\$21,253,268	\$3,756,052,225	2.89%	45.8%	\$9,730,705	\$6,798,455	4.02%	\$17,613	0.083%	0.181%
Management of Companies	55	0.137%	31	0.49%	\$397,154,536	0.20%	\$12,811,437	\$195,161,135	0.15%	49.1%	\$6,295,520	\$267,371	0.16%	\$8,625	0.067%	0.137%
Administrative and Support Services	561	0.154%	190	3.02%	\$3,702,710,119	1.88%	\$19,487,948	\$2,099,653,116	1.61%	56.7%	\$11,050,806	\$3,216,346	1.90%	\$16,928	0.087%	0.153%
Waste Management and Remediation Services	562	0.261%	20	0.32%	\$585,220,671	0.30%	\$29,261,034	\$462,654,895	0.36%	79.1%	\$23,132,745	\$1,207,529	0.71%	\$60,376	0.206%	0.261%
Educational Services	61	0.281%	28	0.45%	\$264,301,762	0.13%	\$9,439,349	\$145,417,799	0.11%	55.0%	\$5,193,493	\$408,624	0.24%	\$14,594	0.155%	0.281%
Health Care and Social Assistance Services	62	0.190%	379	6.03%	\$9,107,543,149	4.63%	\$24,030,457	\$4,930,056,883	3.79%	54.1%	\$13,008,066	\$9,367,108	5.54%	\$24,715	0.103%	0.190%
Arts, Entertainment and Recreation	71	0.240%	152	2.42%	\$2,817,195,041	1.43%	\$18,534,178	\$1,568,339,693	1.20%	55.7%	\$10,318,024	\$3,764,015	2.23%	\$24,763	0.134%	0.240%
Accommodation	721	0.200%	153	2.43%	\$19,655,425,369	10.00%	\$128,466,832	\$10,368,023,053	7.96%	52.7%	\$67,764,857	\$20,736,046	12.26%	\$135,530	0.105%	0.200%
Food Services and Drinking Places	722	0.194%	315	5.01%	\$5,689,810,874	2.89%	\$18,062,892	\$3,878,122,814	2.98%	68.2%	\$12,311,501	\$7,523,558	4.45%	\$23,884	0.132%	0.194%
Other Services	81	0.142%	140	2.23%	\$1,728,093,079	0.88%	\$12,343,522	\$1,016,392,757	0.78%	58.8%	\$7,259,948	\$1,443,278	0.85%	\$10,309	0.084%	0.142%
Unclassified		0.128%	45	0.72%	\$690,670,460	0.35%	\$15,348,232	\$485,132,329	0.37%	70.2%	\$10,780,718	\$620,969	0.37%	\$13,799	0.090%	0.128%
TOTAL			6,286	100.0%	\$196,599,982,656	100.0%	\$31,275,848	\$130,171,249,060	100.0%	66.2%	\$20,708,121	\$169,077,854	100.0%	\$26,898	0.086%	0.130%

NOTES:

- 1.) The data was compiled by the Fiscal Analysis Division of the Legislative Counsel Bureau based on information by taxpayer provided by the Department of Taxation. The information represents taxpayer records for the Commerce Tax for FY 2016 to date through April 11, 2017. 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.