



M = Rank for mature firms
N = Rank for new firms

Nevada ranks fourth overall for mature operations but 38th overall for newly established operations. Specifically:

- Nevada ranks third for the mature retail operation, with a total tax burden nearly 40 percent below the national average. Nevada's lack of a corporate income tax and low property tax burden are the key factors in this top ranking. However, the state does have the sixth-highest unemployment insurance (UI) tax burden for this firm type.
 - The same factors of no income taxes and low property taxes are also key in the state's fourth-place ranking for mature distribution centers and eighth-place rank for corporate headquarters. Once again, these operations are also burdened with very high UI taxes.
 - Nevada ranks 11th for both mature capital-intensive and labor-intensive manufacturing.
- However, the state would have ranked higher for these operations if not for the fact that its high sales tax rate applies to manufacturing equipment.
- The state ranks 46th for new capital-intensive manufacturing with a tax burden 92 percent above the national average. Even without the incentives that most states provide new firms, this operation has a low income tax burden. However, this firm is burdened by some of the highest UI taxes, sales taxes and property taxes, especially the property tax on equipment.
 - The same factors contribute to Nevada's 45th-place ranking for new labor-intensive manufacturing and 44th-place ranking for new call centers.

Nevada

Corporate income tax

Main tax rate	n/a
Applies to income over	–
Specific adjustments:	
- No income tax exists in Nevada	

Apportionment	Property	Payroll	Sales
Standard factors	n/a	n/a	n/a
Optional alternative	n/a	n/a	n/a
Throwback applies to tangible property sales			n/a
Interstate services income apportionment			n/a

Sales and property tax

Metro areas examined		Sales tax	Property tax			
		Main rate ^a	Land	Buildings	Equipment	Inventory
Tier 1	Las Vegas	7.600%	1.149%	1.149%	1.149%	–
Tier 2	Reno	7.725%	1.276%	1.276%	1.276%	–

a. Manufacturing machinery is subject to sales tax

Other taxes

Unemployment insurance		State capital tax		Gross receipts tax			Local income tax
Rate	Max. pay			Mfg.	Services	Retail	
2.95%	\$26,600	n/a	Tier 1	n/a	n/a	n/a	n/a
			Tier 2	n/a	n/a	n/a	n/a

Incentives for newly established operations

Type	Incentive value	MC	ML	CC	DC	CO	RD	RT
Investment	n/a							
Job creation	n/a							
Withholdings	n/a							
R&D	n/a							
Property tax	n/a							

MC= Capital-Intensive Manufacturing Operation, ML= Labor-Intensive Manufacturing Operation, CC= Call Center, DC= Distribution Center, CO= Corporate Headquarters, RD= Research and Development (R&D) Facility, RT= Retail Store

Results

	Newly established operations								Mature operations									
	Tier 2 operations				Tier 1 operations				AVG	Tier 2 operations				Tier 1 operations				AVG
	MC	ML	CC	DC	CO	RD	RT	MC		ML	CC	DC	CO	RD	RT			
TETR	21.9%	15.8%	35.2%	34.4%	17.1%	18.2%	26.3%		8.5%	8.6%	22.8%	20.9%	12.2%	11.2%	10.3%			
Index	192.3	135.1	141.1	95.1	106.1	123.2	80.7	124.8	67.2	73.8	108.9	68.1	78.1	86.8	60.8	77.7		
Rank	46	45	44	25	30	34	11	38	11	11	32	4	8	17	3	4		

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