

Tax Facts & Comparisons

Nevada

Taxes are complicated. Each state's tax code is a multifaceted system with many moving parts, and Nevada is no exception. The Tax Foundation produces a number of rankings that evaluate states on tax structures and overall tax burdens. Here's how Nevada scores.



Tax Foundation Rankings of Nevada

State Business Tax Climate Index

3rd
best

Nevada ranks 3rd out of the 50 states on the Tax Foundation's 2014 *State Business Tax Climate Index*, which annually compares the states' tax systems on over 100 variables that impact business. Last year, Nevada ranked 3rd.

Nevada's individual income tax ranks 1st best, its corporate income tax ranks 1st best, its sales tax ranks 39th best, its property tax ranks 9th best, and its unemployment insurance tax ranks 43rd best.

Neighboring states' ranks: California (48th), Oregon (12th), Idaho (19th), Utah (9th) Arizona (23rd)

State-Local Tax Burdens Rank

43rd
highest

Estimated at 8.1% of income, Nevada's 2011 state-local tax burden ranks 43rd highest nationally, below the national average of 9.8%. Nevada taxpayers pay \$3,221 per capita in state and local taxes.

Neighboring states' ranks: California (4th), Oregon (16th), Idaho (24th), Utah (28th) Arizona (34th)

Tax Freedom Day®

2015
April
20

In 2014, Nevada taxpayers worked 110 days into the year until April 20 to pay their total tax bill, ranking 26th highest nationally.

That's 4 days before national Tax Freedom Day (April 21), the day when Americans finally have earned enough money to pay their total tax bill for the year.

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Nevada Taxes at a Glance

Each state uses a variety of tax tools to raise revenue, including individual income taxes, property taxes, and sales taxes, among others. Here are some facts on how Nevada structures their different tax types:

Note: All collections listed on this page are combined state and local tax collections as reported by the Census Bureau's Government Finance Division. For all ranks, 1 indicates highest among the 50 states.

General Info		Rank	Nat. Avg.
Income per capita	\$39,947	28th	\$43,735
Federal aid as % of gen. revenue	25%	42nd	32.8%
State debt per capita	\$10,617	10th	\$3,678

Individual Income Tax	
Number of brackets	0
Bottom income bracket rate	0.00%
Bottom bracket kick in	N/A
Top income tax rate	0.00%
Top bracket kick in	N/A
Collections per capita (2012)	\$0
Collections rank (2012)	N/A

Property Tax	
Collections per capita (2012)	\$1,039
Collections rank (2012)	33rd
Property taxes paid as share of owner-occupied housing value (2013)	0.86%
Property taxes paid percent rank (2013)	28th

Sources of State & Local Tax Collections

	Nevada	All States.
Property Tax	27%	32%
Sales Tax	35%	23%
Corporate Income Tax	0%	4%
Individual Income Tax	0%	22%
Other	38%	20%

Corporate Income Tax	
Number of brackets	0
Top corporate tax rate	GRT
Collections per capita (2012)	\$0
Collections rank (2012)	47th

Sales Tax	
State rate	6.85%
State + average local rate	7.94%
State + average local rank	13th
Collections per capita (2011)	\$1,374
Collections rank (2011)	8th

Excise Taxes	Rate	Rank
Gasoline taxes and fees	33.2¢ per gallon	10th
Cigarette taxes	\$0.80 per pack	34th
Spirits taxes	\$3.60 per gallon	38th
Beer taxes	\$0.16 per gallon	35th
Cell phone taxes	1.86%	49th

Other Taxes	Rate	Exemption
Gross receipts tax	0.051% - 0.331%	N/A
Capital stock tax	None	N/A
Inheritance tax	None	N/A
Estate tax	None	N/A

About the Tax Foundation



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State Tax Policy is routinely relied upon for presentations, testimony, and media appearances on state tax and fiscal policy, and our website is a comprehensive resource for information on tax and spending policy in each U.S. state.

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