

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
111199	All Other Grain Farming	71,407	7,391	381,702	10,449	-81.3	-29.3	149,599	7,391	381,702	10,449	-60.8	-29.3
111210	Hog and Pig Farming	59,738	0	0	0			128,484	0	0	0		
111211	Potato Farming	0	0	84,167	7,157	-100.0	-100.0	0	0	171,654	12,312	-100.0	-100.0
111219	Other Vegetable (except Potato) and Melon Farming	7,323,701	1,279,993	6,933,904	864,483	5.6	48.1	13,310,577	2,366,563	12,358,705	1,788,920	7.7	32.3
111332	Grape Vineyards	153,362	12,325	0	0			285,229	24,037	198,360	12,765	43.8	88.3
111335	Tree Nut Farming	0	0	126,019	0	-100.0		0	0	126,019	0	-100.0	
111336	Fruit and Tree Nut Combination Farming	176,250	0	182,713	8,353	-3.5	-100.0	302,500	8,456	314,013	16,148	-3.7	-47.6
111411	Mushroom Production	0	0	50,769	0	-100.0		59,231	0	124,000	1,628	-52.2	-100.0
111419	Other Food Crops Grown Under Cover	2,430,872	21,885	2,970,174	55,765	-18.2	-60.8	5,768,961	68,146	5,652,496	111,723	2.1	-39.0
111421	Nursery and Tree Production	279,528	0	303,878	0	-8.0		550,603	0	628,957	0	-12.5	
111422	Floriculture Production	209,648	3,973	237,843	7,488	-11.9	-46.9	394,505	16,834	488,541	13,652	-19.2	23.3
111940	Hay Farming	1,649,765	14,833	1,351,281	11,551	22.1	28.4	2,875,678	30,827	2,527,630	29,302	13.8	5.2
111998	All Other Miscellaneous Crop Farming	4,789,236	123,899	6,540,080	219,332	-26.8	-43.5	10,918,767	338,737	10,099,893	350,149	8.1	-3.3
112111	Beef Cattle Ranching and Farming	5,139,841	455,100	5,168,827	525,861	-.6	-13.5	8,572,174	837,322	9,497,143	1,262,542	-9.7	-33.7
112112	Cattle Feedlots	825,965	30,580	722,169	21,229	14.4	44.0	1,545,475	56,837	1,157,580	28,642	33.5	98.4
112120	Dairy Cattle and Milk Production	7,175,666	239,239	5,496,400	246,990	30.6	-3.1	9,407,420	245,086	10,639,545	369,254	-11.6	-33.6
112130	Dual-Purpose Cattle Ranching and Farming	168,482	0	381,061	0	-55.8		642,041	0	758,534	0	-15.4	
112210	Hog and Pig Farming	73,815	0	0	0			135,109	0	53,930	0	150.5	
112330	Turkey Production	0	0	64,615	0	-100.0		113,971	0	143,234	0	-20.4	
112390	Other Poultry Production	253,922	0	139,211	0	82.4		364,249	0	247,536	0	47.1	
112410	Sheep Farming	0	0	0	0			0	0	0	0		
112420	Goat Farming	0	0	147,749	0	-100.0		0	0	295,820	0	-100.0	
112519	Other Aquaculture	131,000	0	262,000	0	-50.0		131,000	0	262,000	0	-50.0	
112920	Horses and Other Equine Production	333,567	4,807	56,750	4,680	487.8	2.7	398,117	9,847	122,958	9,510	223.8	3.5
112990	All Other Animal Production	531,403	2,282	1,428,680	0	-62.8		983,909	2,282	1,897,207	0	-48.1	
113110	Timber Tract Operations	235,006	0	93,041	0	152.6		559,845	12,591	93,041	0	501.7	
114111	Finfish Fishing	167,102	0	636,186	0	-73.7		387,639	0	1,164,630	0	-66.7	
114119	Other Marine Fishing	56,000	0	159,456	4,302	-64.9	-100.0	183,485	0	277,227	6,504	-33.8	-100.0
114210	Hunting and Trapping	0	0	160,408	0	-100.0		0	0	160,408	0	-100.0	
115112	Soil Preparation, Planting, and Cultivating	2,123,826	78,718	3,770,296	147,085	-43.7	-46.5	5,796,413	139,782	8,383,388	311,974	-30.9	-55.2
115113	Crop Harvesting, Primarily by Machine	853,478	30,741	549,832	16,118	55.2	90.7	1,234,259	46,914	935,469	30,343	31.9	54.6
115114	Postharvest Crop Activities (except Cotton Ginning)	59,231	43	132,033	43	-55.1	.0	199,610	87	217,250	43	-8.1	100.0
115115	Farm Labor Contractors and Crew Leaders	262,721	0	2,438,077	0	-89.2		366,181	0	4,861,084	0	-92.5	
115116	Farm Management Services	207,213	0	125,578	0	65.0		429,821	0	267,092	0	60.9	
115210	Support Activities for Animal Production	236,305	11,710	277,468	11,382	-14.8	2.9	543,190	19,879	480,655	22,773	13.0	-12.7
115310	Support Activities for Forestry	841,390	9,835	800,559	8,110	5.1	21.3	1,722,626	16,035	1,827,058	16,399	-5.7	-2.2
211120	Crude Petroleum and Natural Gas Extraction	1,067,532	13,573	1,643,918	13,842	-35.1	-1.9	2,146,065	16,041	3,830,142	28,454	-44.0	-43.6
211130	Natural Gas Liquid Extraction	57,104	0	0	0			111,624	0	907,645	0	-87.7	
212210	Iron Ore Mining	0	0	0	0			0	0	65,000	0	-100.0	
212220	Gold Ore and Silver Ore Mining	609,525	47,735	6,856,097	1,023,548	-91.1	-95.3	3,261,181	921,514	15,467,824	2,082,166	-78.9	-55.7
212221	Gold Ore Mining	22,521,683	2,013,329	31,310,566	2,153,714	-28.1	-6.5	43,405,233	4,739,209	57,479,050	6,735,032	-24.5	-29.6
212230	Copper, Nickel, Lead, and Zinc Mining	295,830	0	578,678	0	-48.9		629,497	3,000	578,678	0	8.8	
212290	Other Metal Ore Mining	6,727,655	73,875	338,514	15,677	1887.4	371.2	6,803,155	73,875	432,440	31,353	1473.2	135.6
212299	All Other Metal Ore Mining	1,385,643	7,805	2,085,230	0	-33.5		2,189,087	7,805	2,863,031	15,168	-23.5	-48.5

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		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
212321	Construction Sand and Gravel Mining	10,288,969	749,551	11,031,621	735,396	-6.7	1.9	18,455,827	1,438,825	22,521,795	1,527,662	-18.1	-5.8
212322	Industrial Sand Mining	1,069,820	175,136	1,639,151	504,040	-34.7	-65.3	2,119,327	175,136	2,781,035	716,175	-23.8	-75.5
212323	Kaolin, Clay, and Ceramic and Refractory Minerals M	133,577	0	354,303	19,749	-62.3	-100.0	322,275	0	354,303	19,749	-9.0	-100.0
212325	Clay and Ceramic and Refractory Minerals Mining	577,822	45,207	760,272	56,654	-24.0	-20.2	1,233,589	97,641	1,338,566	74,825	-7.8	30.5
212390	Other Nonmetallic Mineral Mining and Quarrying	150,197	2,807	250,667	8,310	-40.1	-66.2	297,371	10,108	250,667	8,310	18.6	21.6
212391	Potash, Soda, and Borate Mineral Mining	219,937	22,885	233,500	27,774	-5.8	-17.6	453,822	56,674	1,149,929	137,740	-60.5	-58.9
212393	Other Chemical and Fertilizer Mineral Mining	923,026	1,233	1,045,733	884	-11.7	39.5	1,411,562	1,233	1,565,892	2,788	-9.9	-55.8
212399	All Other Nonmetallic Mineral Mining	4,405,880	246,573	3,568,079	108,249	23.5	127.8	7,222,023	516,836	6,755,415	260,145	6.9	98.7
213111	Drilling Oil and Gas Wells	9,764,182	317,739	10,331,589	263,658	-5.5	20.5	15,557,254	793,166	16,748,452	446,448	-7.1	77.7
213112	Support Activities for Oil and Gas Operations	495,347	11,312	50,905	0	873.1		572,372	11,312	157,111	0	264.3	
213113	Support Activities for Coal Mining	215,860	16,325	2,533,700	338,661	-91.5	-95.2	2,333,886	301,814	4,612,634	663,241	-49.4	-54.5
213114	Support Activities for Metal Mining	30,398,772	1,809,149	24,921,945	1,418,435	22.0	27.5	54,246,582	3,011,763	48,509,196	2,506,458	11.8	20.2
213115	Support Activities for Nonmetallic Minerals (except F	905,513	93,546	952,621	88,238	-4.9	6.0	1,976,291	185,531	1,786,064	165,982	10.7	11.8
221111	Hydroelectric Power Generation	121,054	2,212	205,753	2,130	-41.2	3.9	331,928	2,654	205,753	2,130	61.3	24.6
221112	Fossil Fuel Electric Power Generation	4,004,946	321,075	5,250,926	309,658	-23.7	3.7	9,050,698	747,703	8,213,808	638,032	10.2	17.2
221113	Nuclear Electric Power Generation	0	0	112,500	0	-100.0		72,692	0	112,500	0	-35.4	
221114	Solar Electric Power Generation	11,399,136	358,386	14,346,403	616,011	-20.5	-41.8	24,723,268	673,684	15,983,001	656,947	54.7	2.5
221115	Wind Electric Power Generation	286,525	466	190,738	1,103	50.2	-57.7	520,948	466	422,392	2,205	23.3	-78.9
221116	Geothermal Electric Power Generation	1,798,763	3,049	1,394,563	0	29.0		3,316,858	3,049	2,590,748	9,779	28.0	-68.8
221118	Other Electric Power Generation	1,006,218	39,386	1,180,591	20,016	-14.8	96.8	1,864,908	69,949	2,006,560	27,983	-7.1	150.0
221121	Electric Bulk Power Transmission and Control	115,206	4,623	0	0			115,206	4,623	0	0		
221122	Electric Power Distribution	565,320	0	41,186,819	4,822,377	-98.6	-100.0	6,392,809	0	44,916,440	4,834,659	-85.8	-100.0
221210	Natural Gas Distribution	30,015,225	4,330,973	31,264,118	3,202,330	-4.0	35.2	65,681,900	8,386,116	63,543,877	6,479,958	3.4	29.4
221310	Water Supply and Irrigation Systems	4,498,373	239,541	2,564,101	50,346	75.4	375.8	16,270,379	1,524,556	5,825,702	129,403	179.3	1078.1
221320	Sewage Treatment Facilities	378,446	0	546,666	0	-30.8		697,106	0	679,151	0	2.6	
221330	Steam and Air-Conditioning Supply	74,459	477	145,970	0	-49.0		74,459	477	205,784	0	-63.8	
236115	New Single-Family Housing Construction (except Fo	63,697,428	2,968,167	64,667,314	2,318,697	-1.5	28.0	142,067,345	9,359,463	142,687,569	8,459,287	-4	10.6
236116	New Multifamily Housing Construction (except For-S	29,043,144	614,415	44,025,555	1,468,533	-34.0	-58.2	65,184,781	1,868,390	82,316,437	2,909,395	-20.8	-35.8
236117	New Housing For-Sale Builders	11,212,958	1,500,126	15,250,138	544,109	-26.5	175.7	20,278,403	2,481,611	28,214,624	1,264,780	-28.1	96.2
236118	Residential Remodelers	37,857,828	600,936	43,495,153	548,371	-13.0	9.6	71,644,396	1,124,613	70,611,727	904,079	1.5	24.4
236210	Industrial Building Construction	23,600,901	1,272,626	20,792,649	1,395,569	13.5	-8.8	46,594,166	2,364,483	37,769,384	2,506,621	23.4	-5.7
236220	Commercial and Institutional Building Construction	188,138,538	10,471,599	176,765,733	8,940,746	6.4	17.1	335,954,637	19,921,098	300,718,957	17,141,756	11.7	16.2
237110	Water and Sewer Line and Related Structures Const	56,986,171	4,214,953	63,707,625	4,239,903	-10.6	-6	112,617,436	7,549,580	111,405,731	7,058,437	1.1	7.0
237120	Oil and Gas Pipeline and Related Structures Constru	4,449,035	423,515	8,915,897	1,034,147	-50.1	-59.0	9,573,421	841,288	15,584,990	1,617,157	-38.6	-48.0
237130	Power and Communication Line and Related Structu	52,964,093	1,955,685	40,781,511	1,258,152	29.9	55.4	104,806,276	3,487,085	70,207,106	2,566,764	49.3	35.9
237210	Land Subdivision	25,148,717	890,818	26,555,838	1,056,343	-5.3	-15.7	49,243,478	2,043,571	50,829,782	2,417,473	-3.1	-15.5
237310	Highway, Street, and Bridge Construction	111,808,310	11,723,018	101,608,503	10,450,563	10.0	12.2	219,185,250	25,222,117	190,589,283	22,524,618	15.0	12.0
237990	Other Heavy and Civil Engineering Construction	32,293,055	2,320,880	21,124,958	722,425	52.9	221.3	54,922,235	3,711,630	36,904,519	1,430,876	48.8	159.4
238110	Poured Concrete Foundation and Structure Contract	80,582,303	4,258,120	71,415,328	4,192,305	12.8	1.6	151,877,109	8,306,918	139,754,436	8,655,213	8.7	-4.0
238120	Structural Steel and Precast Concrete Contractors	15,779,244	695,946	13,079,802	532,225	20.6	30.8	30,367,705	1,334,538	26,136,699	1,050,276	16.2	27.1
238121	Residential Structural Steel and Precast Concrete Cc	1,040,973	9,400	890,250	10,225	16.9	-8.1	1,853,834	18,052	2,014,926	147,303	-8.0	-87.7
238122	Nonresidential Structural Steel and Precast Concrete	6,733,640	86,464	13,483,458	620,065	-50.1	-86.1	17,219,312	769,718	24,615,023	766,164	-30.0	.5
238130	Framing Contractors	49,335,166	1,013,414	58,767,184	835,162	-16.0	21.3	112,506,306	2,418,583	113,426,246	2,141,039	-8	13.0
238140	Masonry Contractors	49,851,797	500,315	44,038,537	445,046	13.2	12.4	96,247,115	871,190	89,596,820	982,464	7.4	-11.3

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238150	Glass and Glazing Contractors	21,039,178	1,384,225	20,939,443	1,126,632	.5	22.9	40,440,478	2,826,473	35,851,783	2,083,111	12.8	35.7
238160	Roofing Contractors	47,307,970	1,835,714	42,617,046	1,708,669	11.0	7.4	85,387,159	3,424,084	54,555,635	2,920,965	56.5	17.2
238170	Siding Contractors	486,112	1,575	598,129	3,847	-18.7	-59.1	1,140,127	2,950	1,110,378	7,192	2.7	-59.0
238190	Other Foundation, Structure, and Building Exterior C	98,623,452	3,292,179	84,047,325	3,261,345	17.3	.9	188,651,072	6,470,099	157,113,652	5,920,338	20.1	9.3
238210	Electrical Contractors	280,321,556	22,176,504	278,622,837	19,025,189	.6	16.6	545,874,668	45,349,443	490,608,846	35,144,608	11.3	29.0
238220	Plumbing, Heating, and Air-Conditioning Contractors	252,127,013	14,389,659	256,887,224	17,538,144	-1.9	-18.0	483,217,139	30,582,332	466,011,529	33,469,891	3.7	-8.6
238290	Other Building Equipment Contractors	50,365,346	1,747,059	56,664,408	1,275,827	-11.1	36.9	88,325,555	3,692,099	76,391,564	2,529,203	15.6	46.0
238310	Drywall and Insulation Contractors	113,161,563	7,573,502	127,373,497	8,995,438	-11.2	-15.8	218,782,982	15,899,365	251,869,318	20,547,170	-13.1	-22.6
238320	Paint and Wall Covering Contractors	44,964,244	1,049,099	38,792,571	898,382	15.9	16.8	83,577,563	2,133,887	71,501,838	1,658,972	16.9	28.6
238330	Flooring Contractors	22,104,253	568,976	27,199,915	804,779	-18.7	-29.3	49,161,706	1,731,135	49,572,879	1,655,170	-.8	4.6
238340	Tile and Terrazzo Contractors	57,018,544	2,015,768	47,069,271	1,709,232	21.1	17.9	91,572,945	3,047,879	67,832,214	2,941,687	35.0	3.6
238350	Finish Carpentry Contractors	43,015,945	2,250,758	44,012,085	1,842,805	-2.3	22.1	86,753,335	4,461,571	83,792,963	3,498,871	3.5	27.5
238390	Other Building Finishing Contractors	18,899,266	1,688,420	22,499,622	1,276,188	-16.0	32.3	36,453,241	2,665,045	37,119,950	2,081,883	-1.8	28.0
238810	Residential Poured Concrete Foundation and Structu	25,352,052	1,846,804	18,687,508	1,012,690	35.7	82.4	48,052,698	3,555,366	36,111,274	1,898,417	33.1	87.3
238910	Site Preparation Contractors	24,281,301	1,665,331	20,825,672	1,406,811	16.6	18.4	45,760,540	3,253,626	40,792,621	2,729,579	12.2	19.2
238911	Residential Site Preparation Contractors	15,424,371	922,217	19,370,750	1,130,024	-20.4	-18.4	33,543,601	2,220,606	36,119,294	2,028,416	-7.1	9.5
238912	Nonresidential Site Preparation Contractors	21,095,583	1,459,563	25,187,979	1,531,942	-16.2	-4.7	48,189,706	3,487,105	46,385,405	3,091,909	3.9	12.8
238990	All Other Specialty Trade Contractors	125,769,804	3,620,639	125,767,006	3,777,892	.0	-4.2	222,823,058	5,914,656	241,296,621	6,303,800	-7.7	-6.2
311111	Dog and Cat Food Manufacturing	2,466,927	3,693	2,070,557	0	19.1		6,260,916	30,613	4,471,831	0	40.0	
311119	Other Animal Food Manufacturing	577,553	34,945	446,620	36,947	29.3	-5.4	856,047	68,836	793,639	72,120	7.9	-4.6
311211	Flour Milling	256,018	11,572	0	0			256,018	11,572	0	0		
311212	Rice Milling	252,670	0	50,192	0	403.4		252,670	0	50,192	0	403.4	
311224	Soybean and Other Oilseed Processing	0	0	62,266	0	-100.0		0	0	395,391	12,083	-100.0	-100.0
311225	Fats and Oils Refining and Blending	134,848	13,362	272,425	37,114	-50.5	-64.0	351,997	47,984	587,066	68,165	-40.0	-29.6
311230	Breakfast Cereal Manufacturing	5,361,657	400,034	3,822,886	0	40.3		8,740,697	769,257	9,769,237	598,341	-10.5	28.6
311340	Nonchocolate Confectionery Manufacturing	374,818	2,829	390,461	6,947	-4.0	-59.3	580,639	5,658	626,783	6,947	-7.4	-18.6
311351	Chocolate and Confectionery Manufacturing from Ca	3,955,685	264,430	7,165,945	439,741	-44.8	-39.9	7,527,180	498,437	8,200,628	638,472	-8.2	-21.9
311352	Confectionery Manufacturing from Purchased Choco	525,268	6,013	1,324,025	31,004	-60.3	-80.6	2,011,162	64,596	1,845,941	53,463	9.0	20.8
311411	Frozen Fruit, Juice, and Vegetable Manufacturing	190,881	1,086	81,829	0	133.3		360,486	3,731	324,896	1,388	11.0	168.8
311412	Frozen Specialty Food Manufacturing	545,003	10,696	5,508,610	809,582	-90.1	-98.7	6,218,583	1,556,152	10,219,671	1,509,237	-39.2	3.1
311421	Fruit and Vegetable Canning	2,974,790	2,060	2,977,236	0	-.1		5,633,081	2,060	5,235,858	199	7.6	933.2
311423	Dried and Dehydrated Food Manufacturing	1,305,359	0	2,659,751	0	-50.9		2,879,948	0	2,659,751	0	8.3	
311511	Fluid Milk Manufacturing	4,341,579	296,131	5,024,908	711,648	-13.6	-58.4	9,251,743	1,535,701	11,053,290	1,438,473	-16.3	6.8
311513	Cheese Manufacturing	0	0	0	0			0	0	0	0		
311514	Dry, Condensed, and Evaporated Dairy Product Man	959,163	0	810,182	0	18.4		1,766,964	0	1,634,293	0	8.1	
311520	Ice Cream and Frozen Dessert Manufacturing	16,133,107	813,438	7,788,134	398,939	107.1	103.9	16,634,661	817,760	16,465,144	971,400	1.0	-15.8
311611	Animal (except Poultry) Slaughtering	70,336	0	1,658,218	149,015	-95.8	-100.0	144,296	0	4,489,161	334,130	-96.8	-100.0
311612	Meat Processed from Carcasses	658,904	69,791	238,364	0	176.4		1,358,851	135,368	458,511	0	196.4	
311613	Rendering and Meat Byproduct Processing	1,171,257	198,232	1,333,386	165,921	-12.2	19.5	2,238,411	420,116	2,025,776	335,565	10.5	25.2
311615	Poultry Processing	0	0	74,899	1,170	-100.0	-100.0	0	0	157,851	2,340	-100.0	-100.0
311710	Seafood Product Preparation and Packaging	298,500	0	171,208	1,705	74.3	-100.0	504,500	0	301,208	1,705	67.5	-100.0
311811	Retail Bakeries	11,873,063	201,645	12,627,365	160,286	-6.0	25.8	22,058,753	379,536	20,598,104	309,642	7.1	22.6
311812	Commercial Bakeries	11,787,297	958,828	14,423,714	974,353	-18.3	-1.6	22,267,200	1,564,144	22,554,551	2,462,933	-1.3	-36.5
311813	Frozen Cakes, Pies, and Other Pastries Manufacturi	899,330	53,554	1,810,556	87,013	-50.3	-38.5	2,401,622	113,589	1,810,556	87,013	32.6	30.5

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
311821	Cookie and Cracker Manufacturing	5,816,952	1,278,194	5,636,960	636,941	3.2	100.7	12,091,720	2,059,586	10,646,591	1,066,678	13.6	93.1
311824	Dry Pasta, Dough, and Flour Mixes Manufacturing fr	159,029	0	89,033	0	78.6		477,172	0	392,194	0	21.7	
311830	Tortilla Manufacturing	3,090,011	487,087	2,751,773	0	12.3		5,954,240	903,040	5,570,291	0	6.9	
311911	Roasted Nuts and Peanut Butter Manufacturing	576,420	15,091	518,584	0	11.2		1,081,390	34,559	941,211	0	14.9	
311919	Other Snack Food Manufacturing	3,837,899	162,421	5,226,803	156,850	-26.6	3.6	8,375,321	23,507	8,650,711	308,455	-3.2	-92.4
311920	Coffee and Tea Manufacturing	3,262,317	137,776	6,194,637	744,159	-47.3	-81.5	7,565,733	781,140	10,768,830	1,402,500	-29.7	-44.3
311930	Flavoring Syrup and Concentrate Manufacturing	2,046,120	186,432	1,680,630	183,805	21.7	1.4	3,918,906	392,813	4,045,595	540,672	-3.1	-27.3
311941	Mayonnaise, Dressing, and Other Prepared Sauce M	444,142	17,269	2,547,834	327,204	-82.6	-94.7	977,970	33,857	3,072,529	352,382	-68.2	-90.4
311942	Spice and Extract Manufacturing	1,430,312	121,641	4,929,864	337,722	-71.0	-64.0	5,623,080	121,641	8,972,094	337,722	-37.3	-64.0
311991	Perishable Prepared Food Manufacturing	1,933,330	9,455	2,162,726	15,655	-10.6	-39.6	3,644,977	20,845	4,303,165	27,906	-15.3	-25.3
311999	All Other Miscellaneous Food Manufacturing	5,401,982	429,007	7,861,600	915,670	-31.3	-53.1	11,680,762	859,385	9,654,705	921,240	21.0	-6.7
312111	Soft Drink Manufacturing	11,737,516	784,118	21,367,694	741,425	-45.1	5.8	32,142,293	1,622,169	45,417,264	808,925	-29.2	100.5
312112	Bottled Water Manufacturing	1,454,951	0	1,884,442	0	-22.8		3,311,439	8,607	2,938,713	0	12.7	
312113	Ice Manufacturing	970,454	64,613	1,359,922	79,066	-28.6	-18.3	2,136,207	118,578	1,462,141	96,857	46.1	22.4
312120	Breweries	6,555,288	145,799	4,365,395	44,998	50.2	224.0	11,500,318	189,135	6,942,555	99,083	65.6	90.9
312130	Wineries	901,680	4,817	2,231,507	27,634	-59.6	-82.6	2,828,693	62,505	3,211,224	57,797	-11.9	8.1
312140	Distilleries	1,608,696	88,393	4,789,564	435,431	-66.4	-79.7	3,397,375	110,042	7,657,699	692,709	-55.6	-84.1
312230	Tobacco Manufacturing	237,832	27,780	206,371	33,178	15.2	-16.3	419,881	54,529	386,684	66,356	8.6	-17.8
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	122,471	0	247,810	0	-50.6		308,196	0	471,263	0	-34.6	
313230	Nonwoven Fabric Mills	1,609,319	634	155,826	1,038	932.8	-38.9	8,115,822	653	319,709	1,038	2438.5	-37.1
314120	Curtain and Linen Mills	2,222,870	27,969	1,698,320	8,073	30.9	246.5	3,128,841	59,487	2,387,922	10,843	31.0	448.6
314910	Textile Bag and Canvas Mills	177,955	0	2,036,961	156,595	-91.3	-100.0	1,579,778	178,764	4,300,652	537,161	-63.3	-66.7
314999	All Other Miscellaneous Textile Product Mills	908,151	41,048	676,153	25,784	34.3	59.2	1,781,610	82,417	1,773,739	56,478	.4	45.9
315190	Other Apparel Knitting Mills	97,056	5,116	14,366,489	1,739,847	-99.3	-99.7	6,606,123	647,193	21,519,353	2,540,529	-69.3	-74.5
315220	Men's and Boys' Cut and Sew Apparel Manufacturing	64,624	0	0	0			124,012	0	0	0		
315280	Other Cut and Sew Apparel Manufacturing	170,299	0	305,617	0	-44.3		310,580	0	683,671	6,064	-54.6	-100.0
315990	Apparel Accessories and Other Apparel Manufacturir	1,405,433	62,726	2,099,923	26,037	-33.1	140.9	4,668,089	121,568	2,886,452	49,393	61.7	146.1
316210	Footwear Manufacturing	92,295	0	1,154,826	0	-92.0		92,295	0	1,154,826	0	-92.0	
316998	All Other Leather Good and Allied Product Manufact	126,868	0	126,075	0	.6		256,143	0	238,892	0	7.2	
321113	Sawmills	0	0	204,069	0	-100.0		217,301	10,882	204,069	0	6.5	
321114	Wood Preservation	58,504	3,658	56,800	0	3.0		184,356	7,315	167,689	0	9.9	
321211	Hardwood Veneer and Plywood Manufacturing	6,282,175	643,458	6,877,392	776,065	-8.7	-17.1	10,795,850	643,458	14,398,692	1,627,112	-25.0	-60.5
321213	Engineered Wood Member (except Truss) Manufact	3,130,655	206,434	1,455,464	76,035	115.1	171.5	3,130,655	206,434	2,988,388	163,703	4.8	26.1
321214	Truss Manufacturing	1,885,812	84,597	2,334,874	4,289	-19.2	1872.6	3,297,150	119,724	3,606,896	9,714	-8.6	1132.5
321911	Wood Window and Door Manufacturing	2,502,338	41,354	846,887	63,815	195.5	-35.2	4,817,928	74,078	1,632,144	112,742	195.2	-34.3
321912	Cut Stock, Resawing Lumber, and Planing	168,014	0	209,080	0	-19.6		331,194	0	458,140	0	-27.7	
321918	Other Millwork (including Flooring )	3,932,950	485,340	3,882,634	508,824	1.3	-4.6	6,346,148	884,135	7,916,517	1,391,076	-19.8	-36.4
321920	Wood Container and Pallet Manufacturing	3,577,673	47,758	5,134,541	62,993	-30.3	-24.2	7,002,424	99,039	6,291,029	112,810	11.3	-12.2
321992	Prefabricated Wood Building Manufacturing	2,842,787	192,670	3,053,803	176,488	-6.9	9.2	5,655,511	375,406	6,335,104	331,550	-10.7	13.2
321999	All Other Miscellaneous Wood Product Manufacturin	2,321,675	0	3,539,279	622,759	-34.4	-100.0	4,230,100	13,882	5,277,302	622,759	-19.8	-97.8
322110	Pulp Mills	271,576	0	270,691	0	.3		529,024	0	498,171	0	6.2	
322121	Paper (except Newsprint) Mills	9,090,807	522,796	9,542,961	479,934	-4.7	8.9	16,864,215	972,500	17,030,449	947,157	-1.0	2.7
322130	Paperboard Mills	63,559	0	0	0			63,559	0	0	0		
322211	Corrugated and Solid Fiber Box Manufacturing	440,117	2,083	323,756	2,167	35.9	-3.9	497,786	2,390	483,525	3,508	2.9	-31.9

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
322212	Folding Paperboard Box Manufacturing	0	0	0	0			229,408	2,062	103,638	1,115	121.4	84.8
322219	Other Paperboard Container Manufacturing	359,321	29,794	386,763	29,893	-7.1	-3	677,629	60,980	768,874	58,906	-11.9	3.5
322220	Paper Bag and Coated and Treated Paper Manufact	2,306,276	158,302	1,391,493	21,192	65.7	647.0	3,013,231	186,516	2,081,789	41,444	44.7	350.0
322230	Stationery Product Manufacturing	0	0	0	0			0	0	1,868	0	-100.0	
322291	Sanitary Paper Product Manufacturing	2,352,098	0	5,190,930	317,021	-54.7	-100.0	5,678,155	45,258	8,173,967	631,340	-30.5	-92.8
322299	All Other Converted Paper Product Manufacturing	1,728,337	107,493	3,278,977	239,386	-47.3	-55.1	3,439,048	236,422	3,892,790	280,895	-11.7	-15.8
323111	Commercial Printing (except Screen and Books)	30,083,202	2,630,310	46,094,205	3,241,594	-34.7	-18.9	68,766,157	4,749,002	66,339,780	4,545,786	3.7	4.5
323113	Commercial Screen Printing	6,091,770	216,438	6,300,076	251,808	-3.3	-14.0	14,619,485	526,781	11,814,504	410,024	23.7	28.5
323117	Books Printing	1,585,698	66,606	572,555	40,311	177.0	65.2	2,196,819	91,194	1,843,366	66,597	19.2	36.9
323120	Support Activities for Printing	566,169	38,825	631,672	49,400	-10.4	-21.4	1,260,174	109,343	902,600	74,480	39.6	46.8
324110	Petroleum Refineries	552,337	3,117	62,500	120	783.7	2497.3	4,279,421	268,314	62,500	120	6747.1	*****
324121	Asphalt Paving Mixture and Block Manufacturing	426,577	12,510	805,773	63,101	-47.1	-80.2	749,889	21,517	1,531,959	133,907	-51.1	-83.9
324122	Asphalt Shingle and Coating Materials Manufacturing	1,748,591	243,151	1,500,432	230,605	16.5	5.4	3,286,514	493,021	2,794,917	454,823	17.6	8.4
324191	Petroleum Lubricating Oil and Grease Manufacturing	219,998	0	200,727	15,332	9.6	-100.0	551,672	16,851	393,064	25,387	40.4	-33.6
324199	All Other Petroleum and Coal Products Manufacturin	61,928	0	0	0			136,937	0	0	0		
325110	Petrochemical Manufacturing	0	0	80,106	2,922	-100.0	-100.0	0	0	156,153	5,843	-100.0	-100.0
325120	Industrial Gas Manufacturing	939,396	51,102	1,398,154	48,211	-32.8	6.0	1,876,666	107,485	1,934,984	93,544	-3.0	14.9
325180	Other Basic Inorganic Chemical Manufacturing	2,325,641	251,518	4,797,333	530,614	-51.5	-52.6	6,881,369	712,317	8,326,665	824,795	-17.4	-13.6
325193	Ethyl Alcohol Manufacturing	167,143	21,864	292,338	33,072	-42.8	-33.9	385,887	46,918	788,340	95,453	-51.1	-50.8
325199	All Other Basic Organic Chemical Manufacturing	3,705,941	518,045	7,491,505	986,904	-50.5	-47.5	9,396,457	1,074,011	8,799,314	1,071,819	6.8	.2
325211	Plastics Material and Resin Manufacturing	2,148,060	91,914	2,264,014	318,385	-5.1	-71.1	2,584,402	94,459	3,830,820	397,246	-32.5	-76.2
325212	Synthetic Rubber Manufacturing	628,076	0	547,089	0	14.8		1,118,532	0	1,014,621	0	10.2	
325220	Artificial and Synthetic Fibers and Filaments Manufac	376,025	0	495,407	0	-24.1		730,488	11,092	592,078	11,285	23.4	-1.7
325311	Nitrogenous Fertilizer Manufacturing	57,500	1,683	57,500	1,684	.0	.0	115,000	3,366	115,000	3,367	.0	.0
325314	Fertilizer (Mixing Only) Manufacturing	554,414	6,799	650,132	0	-14.7		841,908	6,799	1,002,624	0	-16.0	
325320	Pesticide and Other Agricultural Chemical Manufactu	217,783	6,764	285,816	5,994	-23.8	12.9	396,350	13,487	479,730	15,974	-17.4	-15.6
325411	Medicinal and Botanical Manufacturing	2,234,349	54,495	2,220,042	85,336	.6	-36.1	4,403,031	114,818	-10,358,452	129,709	142.5	-11.5
325412	Pharmaceutical Preparation Manufacturing	23,586,337	984,149	28,929,493	996,575	-18.5	-1.2	52,728,260	2,034,069	41,833,172	1,407,798	26.0	44.5
325413	In-Vitro Diagnostic Substance Manufacturing	307,742	8,459	173,433	4,763	77.4	77.6	809,846	29,512	391,978	9,526	106.6	209.8
325414	Biological Product (except Diagnostic) Manufacturing	1,447,601	67,790	1,288,187	0	12.4		2,316,912	85,356	2,420,467	22,153	-4.3	285.3
325510	Paint and Coating Manufacturing	3,361,258	354,292	4,423,048	386,621	-24.0	-8.4	7,855,695	721,035	8,817,296	903,304	-10.9	-20.2
325520	Adhesive Manufacturing	4,851,947	497,820	148,887	0	3158.8		4,991,537	497,820	274,896	0	1715.8	
325611	Soap and Other Detergent Manufacturing	306,397	5,470	256,502	0	19.5		585,540	5,799	343,563	1,927	70.4	201.0
325612	Polish and Other Sanitation Good Manufacturing	620,689	7,663	619,272	1,404	.2	445.7	962,167	15,649	1,018,027	6,939	-5.5	125.5
325613	Surface Active Agent Manufacturing	60,098	0	207,940	0	-71.1		111,570	0	207,940	0	-46.3	
325620	Toilet Preparation Manufacturing	4,405,246	22,736	4,756,357	10,826	-7.4	110.0	30,406,597	38,318	8,670,550	23,243	250.7	64.9
325910	Printing Ink Manufacturing	0	0	65,450	3,864	-100.0	-100.0	146,426	0	146,414	3,864	.0	-100.0
325920	Explosives Manufacturing	631,789	46,534	1,146,725	36,238	-44.9	28.4	852,346	46,534	1,339,248	58,551	-36.4	-20.5
325991	Custom Compounding of Purchased Resins	780,428	66,570	524,402	49,667	48.8	34.0	2,544,738	187,919	1,089,732	104,529	133.5	79.8
325998	All Other Miscellaneous Chemical Product and Prepa	5,990,144	95,279	9,577,620	141,248	-37.5	-32.5	11,981,587	237,301	13,459,691	362,947	-11.0	-34.6
326111	Plastics Bag Manufacturing	11,815,235	342,277	10,988,885	629,496	7.5	-45.6	23,730,963	951,996	22,296,109	872,483	6.4	9.1
326112	Plastics Packaging FilPlastics Packaging Film and S	3,569,113	244,788	3,194,740	247,539	11.7	-1.1	6,708,928	484,554	6,337,884	500,465	5.9	-3.2
326113	Unlaminated Plastics Film and Sheet (except Packag	411,544	236,467	187,922	7,116	119.0	3222.9	1,186,822	245,432	1,019,694	14,233	16.4	1624.4
326121	Unlaminated Plastics Profile Shape Manufacturing	926,044	25,709	734,707	19,493	26.0	31.9	1,673,897	47,612	1,105,794	30,890	51.4	54.1

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**Modified Business Tax - General Business**

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		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
326122	Plastics Pipe and Pipe Fitting Manufacturing	2,347,747	218,141	2,397,495	293,256	-2.1	-25.6	4,499,881	424,707	4,749,612	667,958	-5.3	-36.4
326130	Laminated Plastics Plate, Sheet (except Packaging),	303,915	0	0	0			303,915	0	0	0		
326140	Polystyrene Foam Product Manufacturing	255,071	8,652	80,257	0	217.8		527,280	18,489	559,839	0	-5.8	
326150	Urethane and Other Foam Product (except Polystyre	661,703	15,002	3,156,426	0	-79.0		3,292,293	26,634	5,968,921	0	-44.8	
326160	Plastics Bottle Manufacturing	1,905,450	38,676	3,490,076	48,355	-45.4	-20.0	2,497,146	89,324	4,085,725	99,196	-38.9	-10.0
326191	Plastics Plumbing Fixture Manufacturing	686,151	6,763	232,566	0	195.0		1,625,389	14,325	492,482	0	230.0	
326199	All Other Plastics Product Manufacturing	9,107,865	468,866	13,222,555	555,358	-31.1	-15.6	22,991,692	1,322,366	23,462,437	955,664	-2.0	38.4
326211	Tire Manufacturing (except Retreading)	101,515	0	237,818	0	-57.3		200,514	0	237,818	0	-15.7	
326220	Rubber and Plastics Hoses and Belting Manufacturin	2,709,407	188,928	2,108,365	191,674	28.5	-1.4	3,264,673	243,797	4,280,310	350,907	-23.7	-30.5
326291	Rubber Product Manufacturing for Mechanical Use	2,866,293	132,747	2,723,948	220,730	5.2	-39.9	5,548,815	264,169	4,455,438	282,106	24.5	-6.4
326299	All Other Rubber Product Manufacturing	262,627	4,001	760,186	0	-65.5		514,827	4,001	1,722,128	0	-70.1	
327110	Pottery, Ceramics, and Plumbing Fixture Manufactur	519,406	0	178,283	12,111	191.3	-100.0	519,406	0	291,566	30,278	78.1	-100.0
327120	Clay Building Material and Refractories Manufacturin	1,930,614	91,451	1,848,972	92,487	4.4	-1.1	3,642,191	172,878	3,422,060	189,544	6.4	-8.8
327211	Flat Glass Manufacturing	755,567	14,120	409,827	16,257	84.4	-13.1	897,563	9,592	790,837	23,735	13.5	-59.6
327212	Other Pressed and Blown Glass and Glassware Man	347,209	0	471,228	0	-26.3		769,733	0	783,474	0	-1.8	
327215	Glass Product Manufacturing Made of Purchased Gk	1,446,753	0	1,210,506	0	19.5		2,602,852	0	2,137,487	0	21.8	
327320	Ready-Mix Concrete Manufacturing	22,063,547	2,494,911	21,711,690	3,103,215	1.6	-19.6	41,604,738	5,093,789	43,767,518	5,736,757	-4.9	-11.2
327331	Concrete Block and Brick Manufacturing	3,364,490	176,470	3,641,213	172,152	-7.6	2.5	6,427,292	348,988	6,689,132	304,027	-3.9	14.8
327332	Concrete Pipe Manufacturing	1,595,957	107,070	1,685,823	84,524	-5.3	26.7	1,595,957	107,070	1,685,823	84,524	-5.3	26.7
327390	Other Concrete Product Manufacturing	12,687,150	964,421	15,528,410	937,814	-18.3	2.8	23,744,662	1,901,581	28,703,615	1,799,823	-17.3	5.7
327420	Gypsum Product Manufacturing	7,935,855	1,022,163	14,242,099	1,104,692	-44.3	-7.5	15,245,033	1,729,684	15,776,714	1,173,413	-3.4	47.4
327910	Abrasive Product Manufacturing	77,927	290	197,388	20,159	-60.5	-98.6	307,505	290	378,858	22,016	-18.8	-98.7
327991	Cut Stone and Stone Product Manufacturing	4,175,032	70,225	3,964,020	82,937	5.3	-15.3	7,655,151	149,389	6,031,825	163,715	26.9	-8.8
327992	Ground or Treated Mineral and Earth Manufacturing	583,647	0	571,380	0	2.1		1,114,912	0	1,171,393	0	-4.8	
327993	Mineral Wool Manufacturing	0	0	0	0			52,522	0	0	0		
327999	All Other Miscellaneous Nonmetallic Mineral Product	725,760	32,473	866,123	29,707	-16.2	9.3	1,220,771	40,222	1,614,732	62,871	-24.4	-36.0
331110	Iron and Steel Mills and Ferroalloy Manufacturing	6,883,557	161,729	8,112,521	179,129	-15.1	-9.7	11,298,842	343,903	13,431,597	349,080	-15.9	-1.5
331210	Iron and Steel Pipe and Tube Manufacturing from P	286,873	47,685	1,503,559	0	-80.9		1,446,374	93,065	3,094,107	0	-53.3	
331221	Rolled Steel Shape Manufacturing	300,418	39,429	263,810	28,407	13.9	38.8	1,489,456	80,570	462,773	52,541	221.9	53.3
331222	Steel Wire Drawing	9,485,133	928,445	8,082,802	978,518	17.3	-5.1	18,436,087	1,659,259	15,932,872	1,614,229	15.7	2.8
331313	Alumina Refining and Primary Aluminum Production	0	0	242,979	6,561	-100.0	-100.0	0	0	322,287	6,561	-100.0	-100.0
331315	Aluminum Sheet, Plate, and Foil Manufacturing	67,028	8,635	76,031	6,147	-11.8	40.5	139,517	15,319	164,141	11,819	-15.0	29.6
331318	Other Aluminum Rolling, Drawing, and Extruding	70,896	0	0	0			153,607	0	0	0		
331410	Nonferrous Metal (except Aluminum) Smelting and R	123,184	0	152,513	0	-19.2		284,007	0	317,320	0	-10.5	
331420	Copper Rolling, Drawing, Extruding, and Alloying	238,241	3,322	317,896	0	-25.1		372,518	3,322	317,896	0	17.2	
331491	Nonferrous Metal (except Copper and Aluminum) Ro	8,128,106	1,207,628	9,668,631	983,567	-15.9	22.8	15,135,812	2,152,572	16,282,563	2,036,167	-7.0	5.7
331492	Secondary Smelting, Refining, and Alloying of Nonfe	3,417,823	239,996	3,907,139	286,430	-12.5	-16.2	6,229,614	484,998	5,082,588	357,888	22.6	35.5
331511	Iron Foundries	181,328	46,902	207,091	43,335	-12.4	8.2	338,962	93,804	398,105	86,670	-14.9	8.2
331512	Steel Investment Foundries	3,502,184	742,948	2,683,634	474,204	30.5	56.7	6,340,526	1,183,931	5,696,371	499,876	11.3	136.8
331513	Steel Foundries (except Investment)	0	0	108,165	0	-100.0		0	0	108,165	0	-100.0	
331524	Aluminum Foundries (except Die-Casting)	1,065,379	102,136	973,545	92,324	9.4	10.6	2,081,020	196,530	2,075,999	180,860	.2	8.7
332111	Iron and Steel Forging	282,542	0	1,754,267	77,250	-83.9	-100.0	504,776	0	1,808,113	77,250	-72.1	-100.0
332112	Nonferrous Forging	0	0	0	0			0	0	0	0		
332117	Powder Metallurgy Part Manufacturing	715,436	0	680,030	9,082	5.2	-100.0	1,400,042	0	1,274,330	9,082	9.9	-100.0

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**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
332119	Metal Crown, Closure, and Other Metal Stamping (ex	504,033	6,548	71,746	0	602.5		587,736	6,548	-1,938,137	-79,760	130.3	108.2
332215	Metal Kitchen Cookware, Utensil, Cutlery, and Flatwa	241,209	927	286,243	0	-15.7		428,785	1,479	286,243	0	49.8	
332216	Saw Blade and Handtool Manufacturing	1,142,670	90,832	1,378,791	114,226	-17.1	-20.5	2,502,741	202,482	2,797,441	272,491	-10.5	-25.7
332311	Prefabricated Metal Building and Component Manuf	320,715	22,429	79,076	0	305.6		2,388,903	232,066	144,308	0	1555.4	
332312	Fabricated Structural Metal Manufacturing	22,261,394	947,536	24,547,834	1,040,282	-9.3	-8.9	42,624,116	2,501,856	42,240,504	2,252,604	.9	11.1
332313	Plate Work Manufacturing	2,389,794	0	4,793,381	0	-50.1		4,755,370	0	9,441,878	0	-49.6	
332321	Metal Window and Door Manufacturing	5,032,123	166,121	5,831,646	114,241	-13.7	45.4	9,468,354	243,276	9,778,828	250,991	-3.2	-3.1
332322	Sheet Metal Work Manufacturing	11,491,375	499,505	17,342,222	276,205	-33.7	80.8	24,227,029	1,052,988	29,821,970	850,734	-18.8	23.8
332323	Ornamental and Architectural Metal Work Manufactu	9,905,784	536,260	10,055,550	451,164	-1.5	18.9	19,574,704	884,456	19,445,715	906,939	.7	-2.5
332420	Metal Tank (Heavy Gauge) Manufacturing	1,134,706	109,210	877,349	84,654	29.3	29.0	3,117,616	349,258	2,173,585	246,989	43.4	41.4
332431	Metal Can Manufacturing	7,722,670	950,089	2,496,084	345,116	209.4	175.3	7,722,670	950,089	2,980,810	415,794	159.1	128.5
332439	Other Metal Container Manufacturing	1,262,353	92,325	1,430,969	93,525	-11.8	-1.3	2,588,828	183,658	2,866,503	180,331	-9.7	1.8
332510	Hardware Manufacturing	13,522,211	125,467	23,327,488	114,162	-42.0	9.9	25,781,714	272,511	33,226,847	241,806	-22.4	12.7
332618	Other Fabricated Wire Product Manufacturing	1,059,280	46,041	1,063,663	36,575	-.4	25.9	2,745,612	93,033	2,172,415	71,238	26.4	30.6
332710	Machine Shops	11,201,852	486,151	11,919,836	498,668	-6.0	-2.5	19,616,788	974,560	19,996,386	916,610	-1.9	6.3
332721	Precision Turned Product Manufacturing	523,884	28,751	463,699	24,821	13.0	15.8	893,524	60,357	871,713	52,206	2.5	15.6
332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	63,460	0	60,935	0	4.1		127,967	0	344,817	4,969	-62.9	-100.0
332811	Metal Heat Treating	265,708	0	181,803	13,679	46.2	-100.0	552,518	0	391,224	30,383	41.2	-100.0
332812	Metal Coating, Engraving (except Jewelry and Silver	4,110,762	65,088	5,167,070	78,558	-20.4	-17.1	6,763,105	105,598	6,635,740	103,829	1.9	1.7
332813	Electroplating, Plating, Polishing, Anodizing, and Col	474,544	51,547	1,158,903	75,272	-59.1	-31.5	1,031,674	97,821	1,633,583	87,116	-36.8	12.3
332911	Industrial Valve Manufacturing	1,831,100	400,001	3,299,212	631,060	-44.5	-36.6	3,775,422	795,418	6,784,079	1,206,198	-44.3	-34.1
332912	Fluid Power Valve and Hose Fitting Manufacturing	309,961	0	686,242	6,651	-54.8	-100.0	558,641	0	1,019,056	18,140	-45.2	-100.0
332913	Plumbing Fixture Fitting and Trim Manufacturing	875,636	135,037	739,514	48,746	18.4	177.0	1,693,451	190,385	1,449,727	94,876	16.8	100.7
332919	Other Metal Valve and Pipe Fitting Manufacturing	229,742	0	438,230	0	-47.6		434,427	0	573,505	0	-24.3	
332991	Ball and Roller Bearing Manufacturing	226,953	0	0	0			226,953	0	0	0		
332992	Small Arms Ammunition Manufacturing	464,155	0	558,975	909	-17.0	-100.0	883,374	0	1,400,942	20,772	-36.9	-100.0
332994	Small Arms, Ordnance, and Ordnance Accessories M	3,797,160	164,583	6,597,890	331,681	-42.4	-50.4	11,155,851	429,852	10,278,044	538,390	8.5	-20.2
332996	Fabricated Pipe and Pipe Fitting Manufacturing	494,327	14,100	992,472	24,182	-50.2	-41.7	931,009	29,160	1,074,372	24,182	-13.3	20.6
332999	All Other Miscellaneous Fabricated Metal Product Ma	14,358,887	718,033	15,336,263	817,862	-6.4	-12.2	27,419,710	1,506,570	25,356,616	1,504,782	8.1	.1
333111	Farm Machinery and Equipment Manufacturing	1,214,614	36,707	1,267,599	889	-4.2	4027.1	2,145,892	68,288	2,178,861	1,779	-1.5	3738.9
333112	Lawn and Garden Tractor and Home Lawn and Gard	217,747	0	338,799	0	-35.7		456,238	0	546,845	0	-16.6	
333120	Construction Machinery Manufacturing	243,265	16,978	37,130,820	2,615,711	-99.3	-99.4	510,503	17,524	63,469,170	5,230,343	-99.2	-99.7
333131	Mining Machinery and Equipment Manufacturing	6,253,297	18,020	3,696,448	0	69.2		12,496,328	65,570	7,195,130	7,102	73.7	823.3
333132	Oil and Gas Field Machinery and Equipment Manufa	54,340	1,698	0	0			159,028	2,380	74,491	21,068	113.5	-88.7
333241	Food Product Machinery Manufacturing	254,964	0	1,721,633	38,118	-85.2	-100.0	663,743	4,694	3,527,362	93,556	-81.2	-95.0
333242	Semiconductor Machinery Manufacturing	68,925	2,594	361,422	12,632	-80.9	-79.5	132,506	6,399	500,754	23,975	-73.5	-73.3
333243	Sawmill, Woodworking, and Paper Machinery Manuf	119,567	0	113,091	0	5.7		170,387	0	113,091	0	50.7	
333244	Printing Machinery and Equipment Manufacturing	0	0	352,870	11,243	-100.0	-100.0	0	0	613,700	25,428	-100.0	-100.0
333248	All Other Industrial Machinery Manufacturing	1,144,368	0	0	0			2,208,955	0	0	0		
333249	Other Industrial Machinery Manufacturing	3,971,382	137,239	4,665,587	248,305	-14.9	-44.7	8,993,738	413,868	8,263,236	499,488	8.8	-17.1
333314	Optical Instrument and Lens Manufacturing	67,769	2,645	387,665	13,625	-82.5	-80.6	152,194	8,216	494,816	13,625	-69.2	-39.7
333318	Other Commercial and Service Industry Machinery M	5,560,401	207,210	5,814,846	142,852	-4.4	45.1	10,681,492	348,304	7,599,141	174,058	40.6	100.1
333413	Industrial and Commercial Fan and Blower and Air P	381,665	21,237	2,123,249	7,313	-82.0	190.4	3,050,977	72,545	5,344,005	92,029	-42.9	-21.2
333414	Heating Equipment (except Warm Air Furnaces) Mar	2,466,524	373,684	2,200,491	364,898	12.1	2.4	4,407,465	702,927	4,408,197	785,314	.0	-10.5

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
333415	Air-Conditioning and Warm Air Heating Equipment a	6,794,049	560,476	7,541,357	298,111	-9.9	88.0	11,844,421	969,817	13,243,569	782,035	-10.6	24.0
333511	Industrial Mold Manufacturing	588,344	5,930	511,161	4,411	15.1	34.4	1,187,947	28,868	695,502	-26,974	70.8	207.0
333514	Special Die and Tool, Die Set, Jig, and Fixture Manu	963,881	157,408	885,845	153,160	8.8	2.8	1,901,380	305,108	1,590,843	315,743	19.5	-3.4
333515	Cutting Tool and Machine Tool Accessory Manufactu	5,903,377	719,170	5,687,323	627,950	3.8	14.5	11,360,405	1,382,232	11,237,026	1,241,098	1.1	11.4
333517	Machine Tool Manufacturing	960,901	30,342	1,772,434	70,633	-45.8	-57.0	2,765,652	133,747	2,719,887	108,278	1.7	23.5
333519	Rolling Mill and Other Metalworking Machinery Manu	0	0	215,342	0	-100.0		205,804	0	435,400	0	-52.7	
333611	Turbine and Turbine Generator Set Units Manufactur	858,380	0	414,210	12,525	107.2	-100.0	979,930	0	670,109	19,116	46.2	-100.0
333612	Speed Changer, Industrial High-Speed Drive, and Ge	58,869	1,375	55,930	1,479	5.3	-7.0	112,999	2,980	55,930	1,479	102.0	101.5
333613	Mechanical Power Transmission Equipment Manufac	3,049,072	8,684	0	0			3,189,714	8,684	0	0		
333618	Other Engine Equipment Manufacturing	926,231	51,815	0	0			6,206,801	348,129	0	0		
333912	Air and Gas Compressor Manufacturing	1,475,875	235,519	1,444,353	187,382	2.2	25.7	3,174,455	505,681	3,116,263	404,084	1.9	25.1
333914	Measuring, Dispensing, Pumping Equip Man	1,593,245	64,060	1,904,996	50,636	-16.4	26.5	2,942,889	130,695	3,887,672	160,260	-24.3	-18.4
333921	Elevator and Moving Stairway Manufacturing	2,984,354	5,419	2,905,303	5,866	2.7	-7.6	8,492,281	7,375	5,965,331	7,822	42.4	-5.7
333922	Conveyor and Conveying Equipment Manufacturing	677,022	51,710	943,327	48,064	-28.2	7.6	1,266,761	94,958	1,892,449	99,281	-33.1	-4.4
333923	Overhead Traveling Crane, Hoist, and Monorail Syst	1,043,549	115,833	422,918	46,558	146.7	148.8	2,099,672	224,860	870,756	84,799	141.1	165.2
333924	Industrial Truck, Tractor, Trailer, and Stacker Machin	5,292,273	282,010	6,157,198	345,977	-14.0	-18.5	11,894,952	574,838	7,614,604	380,872	56.2	50.9
333991	Power-Driven Handtool Manufacturing	919,073	132,513	806,114	95,325	14.0	39.0	1,809,249	271,832	1,514,718	193,737	19.4	40.3
333992	Welding and Soldering Equipment Manufacturing	1,570,117	113,103	3,015,493	252,765	-47.9	-55.3	4,036,828	239,369	3,423,988	262,955	17.9	-9.0
333993	Packaging Machinery Manufacturing	1,281,482	53,949	1,318,904	42,246	-2.8	27.7	2,394,053	99,274	2,198,151	82,087	8.9	20.9
333994	Industrial Process Furnace and Oven Manufacturing	0	0	290,468	0	-100.0		1,095,586	0	422,921	7,087	159.1	-100.0
333995	Fluid Power Cylinder and Actuator Manufacturing	260,046	45,130	525,040	56,421	-50.5	-20.0	643,889	94,951	764,851	104,667	-15.8	-9.3
333996	Fluid Power Pump and Motor Manufacturing	953,868	117,214	596,029	28,698	60.0	308.4	1,645,321	145,013	1,108,135	59,736	48.5	142.8
333997	Scale and Balance Manufacturing	664,787	64,024	453,001	62,350	46.8	2.7	1,117,228	245,398	901,890	210,879	23.9	16.4
333998	All Other Miscellaneous General Purpose Machinery	223,971	17,408	118,308	17,448	89.3	-.2	336,461	33,746	204,641	34,983	64.4	-3.5
333999	All Other Miscellaneous General Purpose Machinery	4,633,824	130,329	7,054,905	173,383	-34.3	-24.8	8,860,871	256,239	7,886,815	211,845	12.4	21.0
334111	Electronic Computer Manufacturing	2,216,043	71,821	2,371,125	146,392	-6.5	-50.9	4,207,927	145,945	4,370,626	288,226	-3.7	-49.4
334112	Computer Storage Device Manufacturing	2,478,855	138,223	7,480,526	16,433	-66.9	741.2	75,727	371,516	10,651,315	26,487	-99.3	1302.6
334118	Computer Terminal and Other Computer Peripheral I	1,073,168	65,524	1,109,427	80,312	-3.3	-18.4	2,268,442	169,549	2,425,094	166,949	-6.5	1.6
334210	Telephone Apparatus Manufacturing	1,160,004	140,874	853,316	153,407	35.9	-8.2	2,273,523	192,755	2,262,151	359,810	.5	-46.4
334220	Radio and Television Broadcasting and Wireless Cor	3,638,701	244,942	4,547,513	356,552	-20.0	-31.3	7,688,781	607,156	7,841,614	676,229	-1.9	-10.2
334290	Other Communications Equipment Manufacturing	1,175,549	48,425	3,581,944	31,288	-67.2	54.8	3,917,356	102,084	7,722,921	305,491	-49.3	-66.6
334310	Audio and Video Equipment Manufacturing	2,771,100	49,139	4,326,066	36,326	-35.9	35.3	5,801,214	101,937	5,803,335	71,532	.0	42.5
334412	Bare Printed Circuit Board Manufacturing	224,147	10,142	247,669	7,300	-9.5	38.9	238,647	10,142	431,569	12,036	-44.7	-15.7
334413	Semiconductor and Related Device Manufacturing	10,009,481	478,442	12,647,153	394,729	-20.9	21.2	23,149,883	1,267,889	24,817,252	1,107,585	-6.7	14.5
334416	Capacitor, Resistor, Coil, Transformer, and Other Inc	1,012,408	60,912	2,529,438	50,081	-60.0	21.6	2,237,671	118,752	3,483,993	106,258	-35.8	11.8
334417	Electronic Connector Manufacturing	2,732,954	94,059	2,756,956	53,103	-.9	77.1	4,198,660	134,060	4,259,155	140,011	-1.4	-4.2
334418	Printed Circuit Assembly (Electronic Assembly) Manu	1,303,630	27,687	1,059,244	14,420	23.1	92.0	2,831,147	39,910	1,980,685	25,565	42.9	56.1
334419	Other Electronic Component Manufacturing	2,894,025	60,934	4,650,741	84,337	-37.8	-27.7	5,915,552	136,015	6,666,562	142,092	-11.3	-4.3
334510	Electromedical and Electrotherapeutic Apparatus Ma	1,614,742	34,879	3,393,037	65,207	-52.4	-46.5	3,369,817	71,676	4,367,386	99,615	-22.8	-28.0
334511	Search, Detection, Navigation, Guidance, Aeronautic	19,236,329	1,945,659	35,787,001	3,629,248	-46.2	-46.4	57,193,171	5,729,832	36,775,642	3,629,248	55.5	57.9
334512	Automatic Environmental Control Manufacturing for F	479,633	0	1,192,593	5,292	-59.8	-100.0	1,121,712	24,265	1,603,243	5,292	-30.0	358.5
334513	Instruments and Related Products Manufacturing for	15,648,410	1,548,808	43,290,414	4,099,582	-63.9	-62.2	29,247,612	3,107,762	57,334,128	5,566,539	-49.0	-44.2
334514	Totalizing Fluid Meter and Counting Device Manufac	60,635	0	0	0			60,635	0	0	0		
334515	Instrument Manufacturing for Measuring and Testing	3,433,767	107,793	4,616,131	168,324	-25.6	-36.0	4,924,803	222,077	5,394,549	232,329	-8.7	-4.4



Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
334516	Analytical Laboratory Instrument Manufacturing	23,600,859	2,922,454	25,386,713	2,687,994	-7.0	8.7	54,087,418	5,857,806	58,130,055	4,716,061	-7.0	24.2
334517	Irradiation Apparatus Manufacturing	1,943,043	140,184	1,992,236	122,013	-2.5	14.9	3,449,382	253,757	3,197,689	217,866	7.9	16.5
334519	Other Measuring and Controlling Device Manufacturi	2,102,191	31,424	3,338,932	45,225	-37.0	-30.5	4,017,562	50,303	3,975,433	64,296	1.1	-21.8
334613	Blank Magnetic and Optical Recording Media Manufa	0	0	168,937	5,035	-100.0	-100.0	0	0	307,046	5,035	-100.0	-100.0
334614	Software and Other Prerecorded Compact Disc, Tap	2,077,156	119,923	3,363,491	144,554	-38.2	-17.0	4,160,690	230,847	6,038,389	273,946	-31.1	-15.7
335110	Electric Lamp Bulb and Part Manufacturing	106,161	0	223,025	0	-52.4		206,818	0	223,025	0	-7.3	
335121	Residential Electric Lighting Fixture Manufacturing	510,864	0	467,712	0	9.2		964,417	0	972,030	0	-8	
335122	Commercial, Industrial, and Institutional Electric Ligh	1,612,754	29,016	2,173,767	51,469	-25.8	-43.6	3,144,052	66,852	3,692,578	82,606	-14.9	-19.1
335129	Other Lighting Equipment Manufacturing	520,597	43,644	320,290	1,230	62.5	3447.6	797,148	48,356	536,109	5,618	48.7	760.7
335210	Small Electrical Appliance Manufacturing	76,494	1,282	471,229	39,401	-83.8	-96.7	567,740	32,376	986,663	72,581	-42.5	-55.4
335220	Major Household Appliance Manufacturing	561,037	6,361	552,423	0	1.6		1,085,870	13,833	1,062,213	0	2.2	
335311	Power, Distribution, and Specialty Transformer Manu	945,303	30,030	521,388	7,668	81.3	291.6	1,445,920	53,828	1,011,834	7,668	42.9	602.0
335312	Motor and Generator Manufacturing	1,611,764	16,902	1,700,969	13,474	-5.2	25.4	2,945,768	30,316	3,308,903	25,381	-11.0	19.4
335313	Switchgear and Switchboard Apparatus Manufacturir	153,346	0	463,005	8,157	-66.9	-100.0	544,969	31,227	587,399	11,840	-7.2	163.7
335314	Relay and Industrial Control Manufacturing	630,288	7,181	837,494	87,559	-24.7	-91.8	1,201,004	7,181	1,787,981	140,259	-32.8	-94.9
335911	Storage Battery Manufacturing	362,686	429	498,481	5,264	-27.2	-91.8	933,809	3,064	963,263	10,110	-3.1	-69.7
335912	Primary Battery Manufacturing	197,607,107	27,375,861	194,166,988	20,280,797	1.8	35.0	371,400,656	51,554,903	411,285,939	40,865,842	-9.7	26.2
335921	Fiber Optic Cable Manufacturing	13,764,972	911,441	4,442,714	519,240	209.8	75.5	14,278,103	965,728	11,773,710	1,473,529	21.3	-34.5
335929	Other Communication and Energy Wire Manufacturir	203,236	836	177,128	0	14.7		293,499	836	177,128	0	65.7	
335931	Current-Carrying Wiring Device Manufacturing	218,737	0	761,503	4,828	-71.3	-100.0	661,575	4,409	888,239	14,861	-25.5	-70.3
335991	Carbon and Graphite Product Manufacturing	68,950	0	0	0			141,196	0	0	0		
335999	All Other Miscellaneous Electrical Equipment and Co	16,416,545	1,276,134	17,077,920	1,087,892	-3.9	17.3	-15,972,287	-2,111,984	29,449,406	1,784,933	-154.2	-218.3
336110	Automobile and Light Duty Motor Vehicle Manufactur	84,576	0	156,342	0	-45.9		162,289	0	156,342	0	3.8	
336111	Automobile Manufacturing	3,053,987	178,551	4,663,672	197,214	-34.5	-9.5	5,406,989	213,871	9,732,953	407,582	-44.4	-47.5
336112	Light Truck and Utility Vehicle Manufacturing	51,321	0	0	0			51,321	0	0	0		
336120	Heavy Duty Truck Manufacturing	86,365	3,170	139,064	6,716	-37.9	-52.8	145,896	5,576	139,064	6,716	4.9	-17.0
336211	Motor Vehicle Body Manufacturing	60,364	3,759	197,273	3,244	-69.4	15.9	311,392	7,518	292,024	3,244	6.6	131.8
336212	Truck Trailer Manufacturing	895,501	0	771,805	2,889	16.0	-100.0	1,673,804	4,510	1,473,879	2,889	13.6	56.1
336214	Travel Trailer and Camper Manufacturing	623,824	21,747	1,637,253	54,792	-61.9	-60.3	2,558,001	86,374	3,388,171	67,332	-24.5	28.3
336310	Motor Vehicle Gasoline Engine and Engine Parts Ma	869,917	122,029	1,330,651	83,862	-34.6	45.5	1,393,773	141,199	1,945,569	161,478	-28.4	-12.6
336320	Motor Vehicle Electrical and Electronic Equipment M	16,278,278	1,546,830	8,712,247	792,859	86.8	95.1	17,899,999	1,722,561	16,091,215	1,536,528	11.2	12.1
336330	Motor Vehicle Steering and Suspension Components	156,822	0	133,491	0	17.5		284,554	2,640	230,878	4,062	23.2	-35.0
336340	Motor Vehicle Brake System Manufacturing	114,488	0	71,202	0	60.8		197,877	500	150,192	0	31.7	
336350	Motor Vehicle Transmission and Power Train Parts M	0	0	0	0			0	0	0	0		
336360	Motor Vehicle Seating and Interior Trim Manufacturin	0	0	2,050,654	99,655	-100.0	-100.0	2,766,997	186,614	3,921,167	148,643	-29.4	25.5
336370	Motor Vehicle Metal Stamping	144,964	0	138,340	0	4.8		263,961	126	138,340	0	90.8	
336390	Other Motor Vehicle Parts Manufacturing	1,296,012	81,479	1,186,713	66,856	9.2	21.9	2,663,549	148,573	2,421,489	147,148	10.0	1.0
336411	Aircraft Manufacturing	1,162,890	21,340	1,362,910	18,570	-14.7	14.9	2,135,582	37,955	2,143,932	37,386	-.4	1.5
336412	Aircraft Engine and Engine Parts Manufacturing	6,803,325	378,028	11,137,843	927,642	-38.9	-59.2	22,634,166	1,660,044	21,972,602	1,823,945	3.0	-9.0
336413	Other Aircraft Parts and Auxiliary Equipment Manufa	373,075	2,561	372,803	2,217	.1	15.5	721,365	6,093	790,770	3,929	-8.8	55.1
336414	Guided Missile and Space Vehicle Manufacturing	661,097	0	715,944	2,159	-7.7	-100.0	1,287,750	2,315	1,076,769	2,159	19.6	7.2
336419	Other Guided Missile and Space Vehicle Parts and A	184,967	0	109,280	0	69.3		400,340	0	109,280	0	266.3	
336510	Railroad Rolling Stock Manufacturing	796,857	116,100	1,205,958	176,400	-33.9	-34.2	1,721,017	277,800	2,305,366	343,000	-25.3	-19.0
336611	Ship Building and Repairing	208,554	2,634	0	0			358,554	8,273	0	0		

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**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
336612	Boat Building	360,434	0	355,265	0	1.5		699,277	0	643,856	0	8.6	
336991	Motorcycle, Bicycle, and Parts Manufacturing	629,835	22,608	1,480,684	18,648	-57.5	21.2	1,361,957	46,228	2,031,736	41,107	-33.0	12.5
336999	All Other Transportation Equipment Manufacturing	1,130,481	45,948	2,184,968	109,601	-48.3	-58.1	2,169,311	87,306	2,184,968	103,057	-.7	-15.3
337110	Wood Kitchen Cabinet and Countertop Manufacturin	6,526,418	188,248	8,174,054	83,993	-20.2	124.1	12,751,533	348,321	12,738,646	144,690	.1	140.7
337121	Upholstered Household Furniture Manufacturing	907,300	31,277	521,281	15,391	74.1	103.2	1,315,340	49,519	902,246	21,530	45.8	130.0
337122	Nonupholstered Wood Household Furniture Manufac	612,006	15,115	444,895	12,770	37.6	18.4	1,035,257	29,405	709,591	28,501	45.9	3.2
337124	Metal Household Furniture Manufacturing	279,788	0	230,222	0	21.5		535,065	0	510,243	0	4.9	
337125	Household Furniture (except Wood and Metal) Manu	940,797	0	1,412,542	0	-33.4		2,009,171	0	2,732,956	0	-26.5	
337127	Institutional Furniture Manufacturing	6,960,856	413,326	7,946,477	766,054	-12.4	-46.0	13,193,484	832,347	12,348,248	1,115,442	6.8	-25.4
337211	Wood Office Furniture Manufacturing	65,919	0	81,365	0	-19.0		142,084	0	193,299	0	-26.5	
337212	Custom Architectural Woodwork and Millwork Manuf	1,566,181	65,901	1,890,477	35,425	-17.2	86.0	2,889,286	107,051	3,199,990	48,121	-9.7	122.5
337214	Office Furniture (except Wood) Manufacturing	363,500	0	563,134	0	-35.5		715,069	0	587,326	0	21.7	
337215	Showcase, Partition, Shelving, and Locker Manufac	1,106,508	137,311	1,099,683	144,695	.6	-5.1	2,278,473	283,067	2,263,315	281,432	.7	.6
337910	Mattress Manufacturing	717,500	0	717,647	73,423	.0	-100.0	1,545,291	100,859	1,468,240	138,522	5.2	-27.2
337920	Blind and Shade Manufacturing	324,826	6,321	366,358	5,999	-11.3	5.4	597,277	11,790	772,469	12,466	-22.7	-5.4
339112	Surgical and Medical Instrument Manufacturing	14,317,167	176,463	10,253,388	181,149	39.6	-2.6	26,540,596	372,736	16,362,828	326,588	62.2	14.1
339113	Surgical Appliance and Supplies Manufacturing	4,399,328	105,909	4,679,825	79,674	-6.0	32.9	8,172,322	162,510	7,987,540	122,842	2.3	32.3
339114	Dental Equipment and Supplies Manufacturing	1,738,888	29,879	2,862,191	17,889	-39.2	67.0	2,700,166	65,540	3,786,312	47,426	-28.7	38.2
339115	Ophthalmic Goods Manufacturing	250,914	26,682	461,874	33,431	-45.7	-20.2	577,113	40,353	729,792	45,250	-20.9	-10.8
339116	Dental Laboratories	3,219,499	53,619	4,001,602	106,832	-19.5	-49.8	6,580,349	109,267	7,956,732	245,518	-17.3	-55.5
339910	Jewelry and Silverware Manufacturing	4,224,251	58,853	4,183,535	67,040	1.0	-12.2	8,428,926	126,611	7,805,754	133,009	8.0	-4.8
339920	Sporting and Athletic Goods Manufacturing	3,188,291	2,168	5,093,513	23,136	-37.4	-90.6	5,991,837	26,223	5,661,898	52,750	5.8	-50.3
339930	Doll, Toy, and Game Manufacturing	1,290,465	38,516	2,256,853	113,069	-42.8	-65.9	2,762,273	80,246	3,582,171	135,476	-22.9	-40.8
339940	Office Supplies (except Paper) Manufacturing	0	0	0	0			55,827	0	0	0		
339950	Sign Manufacturing	17,145,647	1,562,839	18,931,670	1,970,036	-9.4	-20.7	34,115,372	3,093,189	39,995,521	6,778,192	-14.7	-54.4
339991	Gasket, Packing, and Sealing Device Manufacturing	216,092	-17,171	172,827	8,210	25.0	-309.1	404,715	-9,048	328,832	16,370	23.1	-155.3
339992	Musical Instrument Manufacturing	74,488	0	75,398	0	-1.2		162,960	0	219,396	0	-25.7	
339993	Fastener, Button, Needle, and Pin Manufacturing	155,599	10,095	0	0			304,200	19,850	134,011	9,754	127.0	103.5
339994	Broom, Brush, and Mop Manufacturing	182,862	47,680	149,823	0	22.1		401,237	101,112	344,473	14,689	16.5	588.3
339999	All Other Miscellaneous Manufacturing	110,307,271	7,920,113	177,518,713	15,660,713	-37.9	-49.4	239,000,638	18,244,822	258,212,966	22,552,755	-7.4	-19.1
423110	Automobile and Other Motor Vehicle Merchant Whol	23,940,883	839,437	21,369,827	985,356	12.0	-14.8	39,741,420	1,434,083	28,682,701	1,476,761	38.6	-2.9
423120	Motor Vehicle Supplies and New Parts Merchant Wh	27,907,181	2,225,151	27,274,178	1,305,594	2.3	70.4	51,539,411	4,103,188	46,857,735	2,630,996	10.0	56.0
423130	Tire and Tube Merchant Wholesalers	1,616,970	106,546	3,099,772	174,798	-47.8	-39.0	2,748,012	173,997	4,623,187	241,694	-40.6	-28.0
423140	Motor Vehicle Parts (Used) Merchant Wholesalers	1,339,946	55,604	540,727	58,883	147.8	-5.6	2,698,839	112,403	1,027,954	74,643	162.5	50.6
423210	Furniture Merchant Wholesalers	1,542,786	41,072	1,963,956	39,735	-21.4	3.4	3,359,666	94,886	3,333,420	79,657	.8	19.1
423220	Home Furnishing Merchant Wholesalers	5,335,556	261,763	6,526,891	368,606	-18.3	-29.0	9,487,730	463,905	9,626,613	523,299	-1.4	-11.3
423310	Lumber, Plywood, Millwork, and Wood Panel Mercha	4,413,160	147,061	6,014,694	77,454	-26.6	89.9	7,638,654	242,649	8,692,766	198,836	-12.1	22.0
423320	Brick, Stone, and Related Construction Material Merc	9,278,114	339,633	11,442,275	599,709	-18.9	-43.4	19,211,828	805,458	18,126,711	1,006,487	6.0	-20.0
423330	Roofing, Siding, and Insulation Material Merchant Wl	3,853,040	174,673	3,596,191	423,381	7.1	-58.7	7,987,045	490,299	6,647,944	619,979	20.1	-20.9
423390	Other Construction Material Merchant Wholesalers	9,023,682	215,814	8,942,866	162,126	.9	33.1	16,861,179	437,509	18,288,323	534,337	-7.8	-18.1
423410	Photographic Equipment and Supplies Merchant Wh	418,326	869	751,296	2,220	-44.3	-60.8	881,951	2,691	1,980,410	6,582	-55.5	-59.1
423420	Office Equipment Merchant Wholesalers	11,357,361	577,336	17,240,697	902,927	-34.1	-36.1	22,870,523	1,182,013	25,056,863	1,379,066	-8.7	-14.3
423430	Computer and Computer Peripheral Equipment and I	57,722,840	4,220,363	90,454,750	4,675,688	-36.2	-9.7	102,761,189	6,747,114	128,821,080	7,665,604	-20.2	-12.0
423440	Other Commercial Equipment Merchant Wholesalers	12,802,457	758,321	11,838,346	1,029,847	8.1	-26.4	22,892,991	1,440,350	22,449,404	1,499,972	2.0	-4.0

Nevada Department of Taxation  
**Modified Business Tax Statistics**

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**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
423450	Medical, Dental, and Hospital Equipment and Supplie	66,971,713	2,594,097	66,905,639	2,217,631	.1	17.0	116,138,366	5,156,484	102,097,319	4,678,960	13.8	10.2
423460	Ophthalmic Goods Merchant Wholesalers	1,551,888	101,663	1,334,149	32,176	16.3	216.0	2,431,623	142,874	1,828,612	67,053	33.0	113.1
423490	Other Professional Equipment and Supplies Merchar	5,564,410	321,612	8,552,905	241,104	-34.9	33.4	13,780,574	794,951	15,977,021	570,658	-13.7	39.3
423510	Metal Service Centers and Other Metal Merchant Wf	5,786,203	128,063	10,285,474	152,178	-43.7	-15.8	10,289,915	286,106	16,741,162	656,200	-38.5	-56.4
423610	Electrical Apparatus and Equipment, Wiring Supplies	34,388,711	1,552,337	42,918,266	1,357,552	-19.9	14.3	66,926,162	2,934,120	68,799,834	2,762,803	-2.7	6.2
423620	Household Appliances, Electric Housewares, and Co	8,997,750	224,268	9,797,243	115,319	-8.2	94.5	26,339,319	623,387	14,158,276	288,583	86.0	116.0
423690	Other Electronic Parts and Equipment Merchant Whc	96,859,999	10,424,215	24,202,837	2,660,839	300.2	291.8	208,263,211	21,566,956	126,586,910	13,848,635	64.5	55.7
423710	Hardware Merchant Wholesalers	3,963,707	174,704	4,874,955	137,628	-18.7	26.9	8,285,823	330,177	10,534,025	416,584	-21.3	-20.7
423720	Plumbing and Heating Equipment and Supplies (Hyd	20,701,484	817,086	21,794,282	406,621	-5.0	100.9	40,256,364	1,569,638	37,495,142	720,184	7.4	117.9
423730	Warm Air Heating and Air-Conditioning Equipment a	14,537,427	415,970	20,727,277	533,886	-29.9	-22.1	32,071,171	892,738	30,820,775	987,396	4.1	-9.6
423740	Refrigeration Equipment and Supplies Merchant Whc	742,312	78,010	603,559	69,891	23.0	11.6	1,286,654	143,463	1,150,798	89,521	11.8	60.3
423810	Construction and Mining (except Oil Well) Machinery	31,108,035	2,925,708	29,214,479	2,737,847	6.5	6.9	57,326,004	4,781,122	53,893,651	5,288,774	6.4	-9.6
423820	Farm and Garden Machinery and Equipment Mercha	2,629,419	184,378	5,311,258	267,476	-50.5	-31.1	4,195,237	256,129	7,133,486	316,183	-41.2	-19.0
423830	Industrial Machinery and Equipment Merchant Whole	14,036,166	450,973	23,665,741	1,066,356	-40.7	-57.7	30,359,912	1,445,447	40,991,744	1,963,718	-25.9	-26.4
423840	Industrial Supplies Merchant Wholesalers	18,082,778	1,106,098	20,692,775	980,499	-12.6	12.8	31,173,938	1,717,196	30,125,922	1,420,136	3.5	20.9
423850	Service Establishment Equipment and Supplies Merc	10,401,275	339,712	9,289,568	346,588	12.0	-2.0	13,047,344	395,666	17,861,877	582,943	-27.0	-32.1
423860	Transportation Equipment and Supplies (except Motc	3,589,848	259,864	2,220,507	76,471	61.7	239.8	6,594,612	523,155	3,283,198	129,920	100.9	302.7
423910	Sporting and Recreational Goods and Supplies Merc	10,633,087	718,984	12,668,520	871,051	-16.1	-17.5	20,542,213	1,399,607	22,460,386	1,475,719	-8.5	-5.2
423920	Toy and Hobby Goods and Supplies Merchant Whole	2,107,139	65,851	2,635,122	22,071	-20.0	198.4	4,452,638	93,480	3,694,680	47,219	20.5	98.0
423930	Recyclable Material Merchant Wholesalers	14,101,363	973,110	10,454,925	259,661	34.9	274.8	19,218,559	1,151,223	17,753,763	523,415	8.3	119.9
423940	Jewelry, Watch, Precious Stone, and Precious Metal	6,033,477	6,812	2,917,433	16,747	106.8	-59.3	11,263,913	13,590	3,919,088	19,019	187.4	-28.5
423990	Other Miscellaneous Durable Goods Merchant Wholc	23,930,359	819,297	23,111,628	856,326	3.5	-4.3	46,261,044	1,769,373	41,215,857	1,636,813	12.2	8.1
424110	Printing and Writing Paper Merchant Wholesalers	255,883	34,443	469,141	30,248	-45.5	13.9	510,467	67,572	850,410	59,724	-40.0	13.1
424120	Stationery and Office Supplies Merchant Wholesaler	3,654,384	59,440	3,582,789	187,328	2.0	-68.3	6,996,978	129,777	6,887,063	258,278	1.6	-49.8
424130	Industrial and Personal Service Paper Merchant Whc	3,438,811	169,771	4,365,819	127,040	-21.2	33.6	6,868,073	336,082	7,340,361	317,326	-6.4	5.9
424210	Drugs and Druggists' Sundries Merchant Wholesaler	47,611,589	1,961,212	35,604,915	1,818,806	33.7	7.8	89,968,346	3,838,052	60,471,053	3,944,275	48.8	-2.7
424310	Piece Goods, Notions, and Other Dry Goods Mercha	7,426,337	564,402	11,739,233	422,448	-36.7	33.6	13,678,558	895,352	13,594,498	455,634	.6	96.5
424320	Men's and Boy's Clothing and Furnishings Merchant	4,138,412	253,567	7,704,206	464,966	-46.3	-45.5	7,370,017	474,095	8,426,147	486,877	-12.5	-2.6
424330	Women's, Children's, and Infants' Clothing and Acce	2,138,646	37,702	1,990,932	26,752	7.4	40.9	3,320,742	63,024	3,204,620	46,093	3.6	36.7
424340	Footwear Merchant Wholesalers	2,815,706	84,482	2,578,214	76,032	9.2	11.1	4,410,262	134,924	3,067,523	109,048	43.8	23.7
424350	Clothing and Clothing Accessories Merchant Wholes	376,664	19,748	273,371	6,185	37.8	219.3	605,645	21,846	531,538	12,316	13.9	77.4
424410	General Line Grocery Merchant Wholesalers	17,945,735	736,190	16,093,415	965,651	11.5	-23.8	28,740,694	1,434,781	27,968,072	2,072,496	2.8	-30.8
424420	Packaged Frozen Food Merchant Wholesalers	2,141,323	64,567	1,706,256	40,211	25.5	60.6	4,514,184	196,544	3,339,833	94,792	35.2	107.3
424430	Dairy Product (except Dried or Canned) Merchant W	1,436,146	88,432	1,023,948	45,550	40.3	94.1	2,280,687	133,063	2,356,602	135,363	-3.2	-1.7
424440	Poultry and Poultry Product Merchant Wholesalers	111,850	0	238,259	0	-53.1		286,331	0	305,037	2,290	-6.1	-100.0
424450	Confectionery Merchant Wholesalers	2,125,371	56,503	1,409,716	23,100	50.8	144.6	5,190,047	181,057	3,356,245	106,623	54.6	69.8
424460	Fish and Seafood Merchant Wholesalers	4,119,256	96,156	2,371,619	113,408	73.7	-15.2	6,863,986	211,489	5,440,810	274,131	26.2	-22.9
424470	Meat and Meat Product Merchant Wholesalers	5,924,760	192,007	6,541,742	277,543	-9.4	-30.8	13,424,858	1,955,283	8,558,720	436,078	56.9	348.4
424480	Fresh Fruit and Vegetable Merchant Wholesalers	5,373,801	279,161	7,648,755	212,954	-29.7	31.1	13,191,869	497,420	15,026,041	308,948	-12.2	61.0
424490	Other GroceryOther Grocery and Related Products M	28,662,593	1,291,072	29,376,083	2,729,764	-2.4	-52.7	52,172,091	2,182,982	54,715,806	3,988,709	-4.6	-45.3
424510	Grain and Field Bean Merchant Wholesalers	-78,500	0	0	0			0	0	80,833	0	-100.0	
424590	Other Farm Product Raw Material Merchant Wholesa	1,263,352	36,118	1,952,343	29,353	-35.3	23.0	3,187,401	73,975	3,356,374	50,555	-5.0	46.3
424610	Plastics Materials and Basic Forms and Shapes Mer	3,289,561	261,153	1,478,847	21,519	122.4	1113.6	4,147,649	282,581	2,087,016	48,280	98.7	485.3
424690	Other Chemical and Allied Products Merchant Whole	8,330,787	825,281	9,900,461	760,263	-15.9	8.6	15,497,414	1,387,105	15,001,571	1,104,666	3.3	25.6

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**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
424710	Petroleum Bulk Stations and Terminals	3,482,235	348,875	5,267,531	331,090	-33.9	5.4	5,616,174	498,346	6,599,560	402,892	-14.9	23.7
424720	Petroleum and Petroleum Products Merchant Whole	11,080,431	546,212	14,929,882	941,426	-25.8	-42.0	30,524,989	1,146,685	17,088,944	1,036,759	78.6	10.6
424810	Beer and Ale Merchant Wholesalers	8,193,248	742,033	9,421,536	971,736	-13.0	-23.6	14,888,131	1,817,944	17,009,775	1,715,008	-12.5	6.0
424820	Wine and Distilled Alcoholic Beverage Merchant Wh	17,606,057	1,914,146	34,776,650	4,472,323	-49.4	-57.2	31,870,622	3,719,408	50,441,260	6,414,487	-36.8	-42.0
424910	Farm Supplies Merchant Wholesalers	1,392,650	6,228	1,658,399	1,310	-16.0	375.3	2,609,944	16,780	2,610,861	4,721	.0	255.4
424920	Book, Periodical, and Newspaper Merchant Wholesa	2,816,324	331,965	2,092,590	156,187	34.6	112.5	4,921,841	655,582	4,190,233	487,207	17.5	34.6
424930	Flower, Nursery Stock, and Florists' Supplies Mercha	2,506,067	97,354	1,971,026	36,860	27.1	164.1	5,242,875	185,984	3,874,419	90,647	35.3	105.2
424940	Tobacco and Tobacco Product Merchant Wholesaler	6,939,117	723,521	9,108,217	353,794	-23.8	104.5	15,560,847	1,053,762	19,433,857	524,705	-19.9	100.8
424950	Paint, Varnish, and Supplies Merchant Wholesalers	915,978	11,526	493,792	9,288	85.5	24.1	1,281,372	24,261	894,935	50,991	43.2	-52.4
424990	Other Miscellaneous Nondurable Goods Merchant W	19,914,385	194,230	23,536,186	534,412	-15.4	-63.7	36,835,097	447,145	38,900,100	784,788	-5.3	-43.0
425110	Business to Business Electronic Markets	2,860,304	9,454	6,539,532	54,543	-56.3	-82.7	3,836,038	16,405	7,771,214	79,204	-50.6	-79.3
425120	Wholesale Trade Agents and Brokers	109,338,895	5,397,160	167,175,293	5,166,509	-34.6	4.5	217,995,692	10,303,033	234,501,135	9,339,266	-7.0	10.3
441110	New Car Dealers	138,741,299	5,276,887	261,953,535	8,730,079	-47.0	-39.6	209,276,628	7,958,323	328,483,520	10,759,774	-36.3	-26.0
441120	Used Car Dealers	14,800,279	253,849	37,919,109	439,931	-61.0	-42.3	40,016,449	511,047	53,467,436	569,672	-25.2	-10.3
441210	Recreational Vehicle Dealers	10,425,581	282,378	15,682,566	229,367	-33.5	23.1	18,040,479	424,199	23,669,002	475,541	-23.8	-10.8
441222	Boat Dealers	783,080	20,357	480,898	4,805	62.8	323.7	1,227,509	26,101	857,298	16,416	43.2	59.0
441227	Motorcycle, ATV, and All Other Motor Vehicle Dealer	356,748	16,723	726,335	16,673	-50.9	.3	741,068	26,375	1,319,025	35,175	-43.8	-25.0
441228	Motorcycle, ATV, and All Other Motor Vehicle Dealer	9,339,844	344,730	11,753,255	315,787	-20.5	9.2	16,669,070	516,154	19,423,626	549,108	-14.2	-6.0
441310	Automotive Parts and Accessories Stores	35,011,042	1,618,924	43,524,778	2,899,279	-19.6	-44.2	62,797,793	2,268,732	74,050,914	4,971,068	-15.2	-54.4
441320	Tire Dealers	26,290,044	1,298,174	33,579,336	1,414,440	-21.7	-8.2	61,507,409	2,829,515	55,869,187	2,615,516	10.1	8.2
441330	Automotive Parts and Accessories Retailers	1,197,238	28,513	1,152,675	28,015	3.9	1.8	2,448,621	53,222	2,218,204	58,910	10.4	-9.7
442110	Furniture Stores	33,030,460	1,878,436	43,596,418	2,896,915	-24.2	-35.2	72,137,912	4,797,633	60,209,478	3,470,129	19.8	38.3
442210	Floor Covering Stores	28,204,156	1,570,062	32,478,506	1,146,595	-13.2	36.9	54,993,605	2,972,244	59,203,283	2,058,930	-7.1	44.4
442291	Window Treatment Stores	2,512,780	58,398	2,878,689	50,830	-12.7	14.9	5,073,222	123,938	4,560,566	109,689	11.2	13.0
442299	All Other Home Furnishings Stores	5,038,401	87,202	7,312,806	109,126	-31.1	-20.1	10,813,079	228,196	27,596,626	1,390,268	-60.8	-83.6
443141	Household Appliance Stores	7,465,365	224,218	10,353,550	429,507	-27.9	-47.8	14,969,385	564,038	15,604,384	703,673	-4.1	-19.8
443142	Electronics Stores	72,170,384	1,497,673	96,043,948	1,296,879	-24.9	15.5	118,656,266	2,819,746	121,150,456	2,523,203	-2.1	11.8
444110	Home Centers	42,314,559	2,520,680	77,264,052	4,255,052	-45.2	-40.8	102,392,609	5,345,131	107,990,339	4,935,512	-5.2	8.3
444120	Paint and Wallpaper Stores	13,087,343	1,632,764	13,520,698	1,659,252	-3.2	-1.6	27,075,714	3,248,875	27,928,990	3,299,204	-3.1	-1.5
444130	Hardware Stores	22,630,315	732,087	17,683,323	979,448	28.0	-25.3	41,448,894	1,175,340	29,772,543	1,680,520	39.2	-30.1
444140	Hardware Retailers	164,143	0	371,890	0	-55.9		344,103	0	451,574	0	-23.8	
444180	Other Building Material Dealers	615,077	12,504	1,191,620	30,711	-48.4	-59.3	1,924,003	40,887	2,263,995	64,104	-15.0	-36.2
444190	Other Building Material Dealers	52,899,645	2,978,092	31,739,043	897,323	66.7	231.9	89,357,320	4,423,959	69,715,488	4,522,134	28.2	-2.2
444210	Outdoor Power Equipment Stores	5,900,696	158,361	9,828,464	142,976	-40.0	10.8	10,246,841	338,730	12,442,489	291,723	-17.6	16.1
444220	Nursery, Garden Center, and Farm Supply Stores	13,288,657	564,910	13,035,046	760,729	1.9	-25.7	24,256,056	850,410	27,176,641	1,548,469	-10.7	-45.1
444240	Nursery, Garden Center, and Farm Supply Retailers	141,243	0	116,680	0	21.1		225,109	0	182,311	0	23.5	
445110	Supermarkets and Other Grocery (except Convenien	127,279,882	11,026,656	200,278,885	11,580,635	-36.4	-4.8	186,499,133	14,035,805	251,711,039	15,428,285	-25.9	-9.0
445120	Convenience Stores	5,953,311	27,980	10,273,784	15,000	-42.1	86.5	11,556,110	56,592	14,086,163	141,438	-18.0	-60.0
445131	Convenience Retailers	428,150	0	623,981	0	-31.4		874,614	0	867,298	0	.8	
445132	Vending Machine Operators	3,043,834	138,282	2,199,646	140,740	38.4	-1.7	5,538,254	264,283	5,879,965	398,860	-5.8	-33.7
445210	Meat Markets	2,622,953	7,785	3,710,705	7,923	-29.3	-1.7	5,132,089	12,406	4,495,839	14,226	14.2	-12.8
445220	Fish and Seafood Markets	168,951	0	168,297	0	.4		348,995	0	314,252	0	11.1	
445230	Fruit and Vegetable Markets	501,607	0	3,684,797	75,128	-86.4	-100.0	941,079	0	3,989,888	75,128	-76.4	-100.0
445291	Baked Goods Stores	2,645,921	42,724	2,077,283	21,343	27.4	100.2	4,880,348	74,819	3,919,412	43,315	24.5	72.7

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		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
445292	Confectionery and Nut Stores	1,695,051	68,214	2,898,826	74,841	-41.5	-8.9	3,670,410	99,307	4,980,883	111,774	-26.3	-11.2
445298	All Other Specialty Food Retailers	1,601,516	21,426	771,236	15,532	107.7	37.9	2,539,086	44,318	1,544,374	15,532	64.4	185.3
445299	All Other Specialty Food Stores	10,258,629	546,883	15,931,203	616,545	-35.6	-11.3	23,752,629	1,140,158	24,454,223	1,000,187	-2.9	14.0
445310	Beer, Wine, and Liquor Stores	6,948,111	102,348	6,067,813	39,202	14.5	161.1	13,260,461	211,062	12,013,222	94,443	10.4	123.5
445320	Beer, Wine, and Liquor Retailers	2,076,350	128,861	2,465,609	108,404	-15.8	18.9	4,566,858	277,177	4,850,642	240,776	-5.9	15.1
446110	Pharmacies and Drug Stores	65,589,801	4,480,503	64,734,379	3,552,397	1.3	26.1	131,306,341	9,192,418	125,087,376	7,922,196	5.0	16.0
446120	Cosmetics, Beauty Supplies, and Perfume Stores	56,912,168	5,276,824	67,931,079	5,269,726	-16.2	.1	99,883,033	6,153,631	122,116,356	6,915,624	-18.2	-11.0
446130	Optical Goods Stores	7,657,246	199,875	10,938,959	171,007	-30.0	16.9	14,445,379	382,199	14,288,176	369,341	1.1	3.5
446191	Food (Health) Supplement Stores	10,937,562	191,182	16,597,061	219,224	-34.1	-12.8	20,348,852	356,162	34,465,450	2,049,535	-41.0	-82.6
446199	All Other Health and Personal Care Stores	10,837,988	624,843	9,677,583	353,699	12.0	76.7	20,636,832	915,230	16,412,225	637,662	25.7	43.5
447110	Gasoline Stations with Convenience Stores	39,856,682	1,513,522	47,222,935	1,370,627	-15.6	10.4	89,159,384	3,841,422	87,524,031	3,189,021	1.9	20.5
447190	Other Gasoline Stations	561,724	31,157	790,971	31,195	-29.0	-.1	5,233,583	64,927	1,916,935	101,586	173.0	-36.1
448110	Men's Clothing Stores	3,380,156	198,823	27,030,715	2,439,632	-87.5	-91.9	8,839,369	308,221	31,507,070	2,657,725	-71.9	-88.4
448120	Women's Clothing Stores	27,598,376	1,567,721	36,174,665	1,188,270	-23.7	31.9	49,067,563	2,566,997	53,680,074	1,862,431	-8.6	37.8
448130	Children's and Infants' Clothing Stores	803,472	0	774,206	0	3.8		1,559,381	0	1,582,059	0	-1.4	
448140	Family Clothing Stores	24,244,715	789,171	36,085,621	1,388,502	-32.8	-43.2	43,772,298	1,194,109	47,335,354	1,943,353	-7.5	-38.6
448150	Clothing Accessories Stores	36,676,771	2,503,424	43,442,063	3,499,118	-15.6	-28.5	72,069,011	4,949,956	64,637,376	4,625,103	11.5	7.0
448190	Other Clothing Stores	10,677,087	463,563	13,918,733	566,245	-23.3	-18.1	20,435,666	866,086	26,101,321	999,116	-21.7	-13.3
448210	Shoe Stores	17,006,114	678,654	18,350,124	521,914	-7.3	30.0	31,641,036	1,351,536	30,838,240	1,068,389	2.6	26.5
448310	Jewelry Stores	24,113,518	1,145,797	26,219,839	950,804	-8.0	20.5	45,621,607	2,367,827	43,767,669	1,914,881	4.2	23.7
448320	Luggage and Leather Goods Stores	7,468,608	166,350	8,792,277	243,073	-15.1	-31.6	13,869,230	237,258	15,656,404	311,868	-11.4	-23.9
449110	Furniture Retailers	630,110	1,341	666,363	4,778	-5.4	-71.9	1,038,180	1,341	894,741	4,778	16.0	-71.9
449121	Floor Covering Retailers	450,395	0	771,855	0	-41.6		949,683	0	992,232	0	-4.3	
449122	Window Treatment Retailers	486,159	31,500	453,453	36,625	7.2	-14.0	964,610	65,302	983,683	61,193	-1.9	6.7
449129	All Other Home Furnishings Retailers	1,948,415	7,272	1,332,363	6,230	46.2	16.7	3,645,388	19,508	1,548,313	12,976	135.4	50.3
449210	Electronics and Appliance Retailers	2,564,406	59,930	4,914,503	44,734	-47.8	34.0	3,706,574	96,725	6,289,325	371,433	-41.1	-74.0
451110	Sporting Goods Stores	25,883,782	910,471	34,192,182	1,647,027	-24.3	-44.7	47,669,826	1,895,099	54,403,705	2,401,089	-12.4	-21.1
451120	Hobby, Toy, and Game Stores	10,564,544	277,123	10,790,662	228,249	-2.1	21.4	18,278,948	424,511	23,203,175	458,365	-21.2	-7.4
451130	Sewing, Needlework, and Piece Goods Stores	985,675	39,647	2,309,336	19,776	-57.3	100.5	2,298,993	70,165	2,949,057	45,251	-22.0	55.1
451140	Musical Instrument and Supplies Stores	564,807	0	2,199,824	0	-74.3		2,214,013	0	2,664,166	2,251	-16.9	-100.0
451211	Book Stores	1,804,789	19,045	2,636,313	41,099	-31.5	-53.7	3,613,003	33,730	3,950,663	43,656	-8.5	-22.7
451212	News Dealers and Newsstands	0	0	0	0			0	0	88,635	7,295	-100.0	-100.0
452210	Department Stores	169,878,076	11,537,193	33,747,918	1,926,068	403.4	499.0	361,941,912	25,047,233	407,357,264	28,992,174	-11.1	-13.6
452311	Warehouse Clubs and Supercenters	415,746	9,289	414,906	10,401	.2	-10.7	29,478,018	4,162,636	646,054	15,763	4462.8	26307.5
452319	All Other General Merchandise Stores	30,888,391	570,003	33,664,474	520,803	-8.2	9.4	56,765,715	962,765	47,039,377	982,182	20.7	-2.0
453110	Florists	2,016,240	26,435	2,202,708	22,184	-8.5	19.2	3,190,162	49,199	3,245,250	44,699	-1.7	10.1
453210	Office Supplies and Stationery Stores	6,937,022	520,878	7,069,575	435,922	-1.9	19.5	14,582,336	1,219,810	13,677,088	817,300	6.6	49.2
453220	Gift, Novelty, and Souvenir Stores	34,838,921	6,325,586	8,149,552	319,456	327.5	1880.1	41,980,058	6,505,726	19,772,197	1,895,524	112.3	243.2
453310	Used Merchandise Stores	2,101,618	25,267	4,245,089	27,780	-50.5	-9.0	5,555,223	50,088	6,898,288	56,382	-19.5	-11.2
453910	Pet and Pet Supplies Stores	28,698,507	1,870,616	44,370,116	2,228,182	-35.3	-16.0	52,644,409	3,697,238	56,714,710	3,006,208	-7.2	23.0
453920	Art Dealers	4,409,876	122,732	5,216,116	97,281	-15.5	26.2	8,164,474	236,760	8,418,488	183,954	-3.0	28.7
453930	Manufactured (Mobile) Home Dealers	763,817	0	780,798	23,486	-2.2	-100.0	900,282	0	1,997,840	69,719	-54.9	-100.0
453991	Tobacco Stores	8,613,789	127,489	8,158,359	92,684	5.6	37.6	16,866,003	247,858	18,307,374	194,244	-7.9	27.6
453998	All Other Miscellaneous Store Retailers (except Toba	63,698,393	2,164,504	111,462,847	3,252,098	-42.9	-33.4	129,141,221	4,722,241	156,455,215	4,617,196	-17.5	2.3

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For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
454110	Electronic Shopping and Mail-Order Houses	305,087,886	31,369,528	270,650,353	28,514,678	12.7	10.0	429,975,648	33,544,532	508,689,290	57,356,560	-15.5	-41.5
454210	Vending Machine Operators	2,609,166	147,891	5,306,211	177,718	-50.8	-16.8	3,519,588	181,015	6,799,779	241,244	-48.2	-25.0
454310	Fuel Dealers	2,110,666	763,351	9,965,514	237,399	-78.8	221.5	9,504,037	1,141,338	16,414,928	1,259,792	-42.1	-9.4
454390	Other Direct Selling Establishments	20,671,096	543,957	25,886,816	673,681	-20.1	-19.3	40,667,385	1,071,187	39,237,221	1,258,452	3.6	-14.9
455110	Department Stores	8,627,325	0	13,807,580	334,249	-37.5	-100.0	37,487,000	117,340	26,167,863	651,605	43.3	-82.0
455211	Warehouse Clubs and Supercenters	172,165	596	0	0			333,950	1,193	0	0		
455219	All Other General Merchandise Retailers	2,433,018	51,763	3,228,547	48,939	-24.6	5.8	2,631,832	51,763	3,487,666	48,939	-24.5	5.8
456110	Pharmacies and Drug Retailers	627,419	35,258	655,628	16,234	-4.3	117.2	1,286,221	73,956	1,087,501	36,112	18.3	104.8
456120	Cosmetics, Beauty Supplies, and Perfume Retailers	966,875	14,186	1,128,294	0	-14.3		1,502,287	15,285	1,599,353	0	-6.1	
456130	Optical Goods Retailers	2,739,413	70,802	2,903,053	44,118	-5.6	60.5	5,113,139	127,086	4,131,672	77,786	23.8	63.4
456191	Food (Health) Supplement Retailers	2,476,824	0	3,928,585	1,794	-37.0	-100.0	4,774,087	0	5,278,322	1,794	-9.6	-100.0
456199	All Other Health and Personal Care Retailers	686,307	5,672	952,732	4,200	-28.0	35.1	1,163,312	6,872	1,049,906	4,200	10.8	63.6
457110	Gasoline Stations with Convenience Stores	3,102,332	36,252	3,991,059	40,650	-22.3	-10.8	5,689,720	44,534	5,569,166	69,483	2.2	-35.9
457120	Other Gasoline Stations	301,248	0	287,069	0	4.9		652,418	0	573,586	0	13.7	
458110	Clothing and Clothing Accessories Retailers	12,193,263	581,955	15,386,197	97,120	-20.8	499.2	22,690,507	1,158,675	26,084,615	233,819	-13.0	395.5
458210	Shoe Retailers	1,535,715	53,372	461,689	10,298	232.6	418.3	1,998,890	89,450	812,576	16,813	146.0	432.0
458310	Jewelry Retailers	733,493	13,171	547,762	19,531	33.9	-32.6	1,439,157	44,094	906,740	29,850	58.7	47.7
459110	Sporting Goods Retailers	2,599,110	12,477	4,231,266	196,861	-38.6	-93.7	5,321,725	51,964	5,089,044	219,374	4.6	-76.3
459120	Hobby, Toy, and Game Retailers	403,454	0	420,601	2,018	-4.1	-100.0	862,082	0	602,616	2,018	43.1	-100.0
459140	Musical Instrument and Supplies Retailers	0	0	245,028	8,220	-100.0	-100.0	330,812	4,523	428,446	25,012	-22.8	-81.9
459410	Office Supplies and Stationery Retailers	392,318	24,253	579,784	40,971	-32.3	-40.8	392,318	24,253	1,225,227	81,482	-68.0	-70.2
459420	Gift, Novelty, and Souvenir Retailers	1,318,190	15,835	1,542,254	12,630	-14.5	25.4	2,087,350	31,126	2,071,151	25,051	.8	24.2
459510	Used Merchandise Retailers	208,857	1,802	500,098	11,576	-58.2	-84.4	684,294	18,611	776,972	22,642	-11.9	-17.8
459910	Pet and Pet Supplies Retailers	627,401	2,273	155,438	7,805	303.6	-70.9	1,751,181	-491,625	232,564	15,618	653.0	-3247.7
459920	Art Dealers	705,114	21,228	1,530,577	37,182	-53.9	-42.9	2,363,505	113,190	2,686,805	73,772	-12.0	53.4
459930	Manufactured (Mobile) Home Dealers	82,494	0	79,158	0	4.2		175,865	0	162,355	0	8.3	
459991	Tobacco, Electronic Cigarette, and Other Smoking S	1,733,828	41,654	2,362,006	29,508	-26.6	41.2	3,631,503	86,568	3,541,925	58,169	2.5	48.8
459999	All Other Miscellaneous Retailers	1,718,230	21,129	1,190,448	55,127	44.3	-61.7	5,067,798	51,081	1,724,818	68,826	193.8	-25.8
481111	Scheduled Passenger Air Transportation	114,057,542	8,702,155	78,816,628	7,420,173	44.7	17.3	145,207,561	11,022,640	115,781,806	10,920,533	25.4	.9
481112	Scheduled Freight Air Transportation	222,109	17,924	114,592	0	93.8		436,401	36,959	269,467	0	61.9	
481211	Nonscheduled Chartered Passenger Air Transportati	8,920,844	439,018	8,732,019	96,062	2.2	357.0	16,982,663	796,225	15,731,656	196,538	8.0	305.1
481212	Nonscheduled Chartered Freight Air Transportation	598,970	44,759	1,416,305	83,978	-57.7	-46.7	1,512,211	90,546	2,645,737	139,462	-42.8	-35.1
481219	Other Nonscheduled Air Transportation	1,764,026	100,109	1,918,169	38,597	-8.0	159.4	3,075,577	135,360	3,020,329	55,055	1.8	145.9
482111	Line-Haul Railroads	243,670	6,576	195,535	6,639	24.6	-9	381,289	11,915	326,775	7,745	16.7	53.8
482112	Short Line Railroads	57,594	7,431	56,399	5,599	2.1	32.7	57,594	7,431	56,399	5,599	2.1	32.7
483111	Deep Sea Freight Transportation	53,518	3,325	363,662	3,100	-85.3	7.3	115,768	6,650	855,150	6,200	-86.5	7.3
483112	Deep Sea Passenger Transportation	113,065	0	99,924	0	13.2		232,168	0	99,924	0	132.3	
483211	Inland Water Freight Transportation	0	0	4,141,707	831,241	-100.0	-100.0	1,673,547	282,124	7,542,192	1,339,025	-77.8	-78.9
484110	General Freight Trucking, Local	24,078,268	898,826	33,914,664	813,016	-29.0	10.6	48,503,903	1,917,568	58,520,696	1,676,388	-17.1	14.4
484121	General Freight Trucking, Long-Distance, Truckload	48,500,235	1,287,648	66,339,333	1,090,292	-26.9	18.1	103,398,130	2,287,430	101,152,850	2,241,091	2.2	2.1
484122	General Freight Trucking, Long-Distance, Less Than	37,314,584	2,910,345	65,793,598	4,194,808	-43.3	-30.6	73,846,576	5,633,707	88,865,082	5,852,736	-16.9	-3.7
484210	Used Household and Office Goods Moving	5,816,878	135,095	7,119,538	144,093	-18.3	-6.2	12,346,901	269,742	14,889,819	303,349	-17.1	-11.1
484220	Specialized Freight (except Used Goods) Trucking, L	18,160,482	1,009,227	24,728,681	704,698	-26.6	43.2	37,053,450	1,926,077	36,192,982	1,462,870	2.4	31.7
484230	Specialized Freight (except Used Goods) Trucking, L	10,551,939	672,030	14,797,697	791,165	-28.7	-15.1	23,561,717	1,469,115	23,741,661	1,316,639	-8	11.6

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
485111	Mixed Mode Transit Systems	196,004	19,109	170,375	17,947	15.0	6.5	384,577	37,697	330,476	32,467	16.4	16.1
485113	Bus and Other Motor Vehicle Transit Systems	40,703,912	2,978,440	411,922	0	9781.5		59,263,777	5,793,083	1,164,381	0	4989.7	
485119	Other Urban Transit Systems	4,200,141	306,398	4,215,512	243,087	-4	26.0	6,802,575	306,398	6,881,098	511,735	-1.1	-40.1
485210	Interurban and Rural Bus Transportation	499,435	53,022	1,031,996	93,170	-51.6	-43.1	1,031,637	109,882	1,031,996	93,170	.0	17.9
485310	Taxi Service	31,338,796	1,458,112	30,384,955	1,188,806	3.1	22.7	57,292,238	2,634,675	60,093,683	2,394,984	-4.7	10.0
485320	Limousine Service	16,001,297	565,562	19,096,102	500,179	-16.2	13.1	30,551,379	1,088,531	29,756,403	978,294	2.7	11.3
485410	School and Employee Bus Transportation	3,465,465	418,959	3,265,634	359,932	6.1	16.4	6,514,684	824,910	6,232,804	603,574	4.5	36.7
485510	Charter Bus Industry	5,866,068	127,890	7,040,235	113,351	-16.7	12.8	12,865,879	252,530	12,463,398	220,849	3.2	14.3
485991	Special Needs Transportation	13,196,541	1,091,614	20,654,970	2,065,319	-36.1	-47.1	23,888,452	2,189,917	41,988,620	4,128,155	-43.1	-47.0
485999	All Other Transit and Ground Passenger Transportat	7,403,031	309,338	9,110,391	766,668	-18.7	-59.7	14,407,863	919,274	13,072,286	834,747	10.2	10.1
486910	Pipeline Transportation of Refined Petroleum Produc	66,103	0	0	0			137,678	0	65,145	0	111.3	
486990	All Other Pipeline Transportation	0	0	0	0			0	0	0	0		
487110	Scenic and Sightseeing Transportation, Land	1,404,363	15,281	2,039,134	79,220	-31.1	-80.7	2,754,404	64,065	2,673,416	111,718	3.0	-42.7
487210	Scenic and Sightseeing Transportation, Water	337,931	0	427,824	3,567	-21.0	-100.0	736,696	0	796,850	7,134	-7.5	-100.0
487990	Scenic and Sightseeing Transportation, Other	3,893,092	289,914	3,338,109	247,148	16.6	17.3	8,284,173	581,010	7,018,499	494,325	18.0	17.5
488111	Air Traffic Control	150,626,400	16,848,492	143,400,686	16,229,751	5.0	3.8	289,963,844	32,940,394	274,149,366	20,733,370	5.8	58.9
488119	Other Airport Operations	13,095,733	459,047	21,402,195	646,672	-38.8	-29.0	28,416,315	975,297	33,335,668	982,671	-14.8	-8
488190	Other Support Activities for Air Transportation	56,743,066	538,452	74,384,662	346,196	-23.7	55.5	104,710,876	1,033,500	99,487,198	893,954	5.3	15.6
488210	Support Activities for Rail Transportation	5,168,516	261,002	4,427,980	207,912	16.7	25.5	7,529,263	435,097	8,979,066	480,381	-16.1	-9.4
488320	Marine Cargo Handling	134,108	0	91,636	0	46.3		270,774	0	146,947	0	84.3	
488330	Navigational Services to Shipping	1,188,581	10,367	1,334,267	11,479	-10.9	-9.7	2,490,604	21,307	2,269,215	22,450	9.8	-5.1
488410	Motor Vehicle Towing	13,452,264	617,132	15,045,160	571,435	-10.6	8.0	26,385,688	1,258,286	24,517,800	1,080,739	7.6	16.4
488490	Other Support Activities for Road Transportation	3,437,851	71,751	4,236,553	100,529	-18.9	-28.6	7,078,252	185,956	6,406,253	215,027	10.5	-13.5
488510	Freight Transportation Arrangement	30,115,111	1,738,126	56,131,230	3,801,860	-46.3	-54.3	65,056,898	3,698,864	73,888,529	4,556,036	-12.0	-18.8
488991	Packing and Crating	1,746,741	26,713	1,479,070	28,558	18.1	-6.5	2,440,211	39,202	4,181,505	54,895	-41.6	-28.6
488999	All Other Support Activities for Transportation	4,744,999	62,526	6,848,628	48,199	-30.7	29.7	8,598,768	89,163	7,409,039	-222,876	16.1	140.0
491110	Postal Service	1,020,737	15,250	1,181,837	16,228	-13.6	-6.0	1,991,716	31,688	2,641,817	36,594	-24.6	-13.4
492110	Couriers	104,422,280	5,754,908	203,554,918	16,007,411	-48.7	-64.0	194,392,787	11,673,491	220,442,813	16,756,841	-11.8	-30.3
492210	Local Messengers and Local Delivery	18,646,300	742,744	24,476,269	908,993	-23.8	-18.3	35,354,007	1,379,357	43,002,820	1,800,753	-17.8	-23.4
493110	General Warehousing and Storage	81,939,395	3,192,891	101,380,535	4,745,237	-19.2	-32.7	167,405,760	6,500,463	183,398,226	8,483,193	-8.7	-23.4
493120	Refrigerated Warehousing and Storage	3,070,517	118,582	2,540,460	95,128	20.9	24.7	5,632,257	272,747	4,989,104	187,454	12.9	45.5
493190	Other Warehousing and Storage	9,205,420	1,054,696	10,050,024	1,062,442	-8.4	-7	20,528,870	2,042,712	19,799,203	2,198,296	3.7	-7.1
511110	Newspaper Publishers	1,707,414	32,660	6,833,840	729,537	-75.0	-95.5	9,079,316	704,921	14,053,684	1,461,810	-35.4	-51.8
511120	Periodical Publishers	3,053,861	120,047	3,227,994	70,394	-5.4	70.5	6,008,616	272,662	5,795,965	140,813	3.7	93.6
511130	Book Publishers	3,525,337	55,498	4,641,869	24,619	-24.1	125.4	5,650,602	110,221	5,748,717	43,513	-1.7	153.3
511140	Directory and Mailing List Publishers	1,048,662	84,106	699,160	33,204	50.0	153.3	2,265,762	173,816	1,758,490	121,557	28.8	43.0
511199	All Other Publishers	2,503,898	38,397	3,946,312	53,998	-36.6	-28.9	6,409,451	80,797	4,149,948	67,926	54.4	18.9
511210	Software Publishers	114,753,773	4,138,648	124,474,343	5,036,020	-7.8	-17.8	221,176,213	7,903,951	201,307,694	8,196,257	9.9	-3.6
512110	Motion Picture and Video Production	18,990,543	128,669	22,035,663	111,585	-13.8	15.3	35,128,441	237,235	34,914,277	189,218	.6	25.4
512120	Motion Picture and Video Distribution	863,617	10,496	845,164	7,473	2.2	40.4	1,813,606	15,067	1,349,877	12,629	34.4	19.3
512131	Motion Picture Theaters (except Drive-Ins)	2,456,926	101,647	6,652,018	150,248	-63.1	-32.3	7,972,592	302,077	11,407,900	327,689	-30.1	-7.8
512132	Drive-In Motion Picture Theaters	0	0	296,460	14,644	-100.0	-100.0	176,239	4,395	555,890	25,952	-68.3	-83.1
512191	Teleproduction and Other Postproduction Services	881,162	43,135	3,052,802	56,949	-71.1	-24.3	1,650,136	83,466	3,516,984	83,441	-53.1	.0
512199	Other Motion Picture and Video Industries	847,571	9,678	648,114	5,400	30.8	79.2	1,210,348	17,496	1,021,835	10,799	18.4	62.0

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
512230	Music Publishers	0	0	176,586	1,820	-100.0	-100.0	123,131	910	227,396	1,820	-45.9	-50.0
512240	Sound Recording Studios	123,671,573	9,141,403	137,480,263	8,107,664	-10.0	12.8	233,261,275	18,023,295	250,223,385	15,293,458	-6.8	17.8
512250	Record Production and Distribution	1,469,555	49,324	3,582,597	97,118	-59.0	-49.2	4,264,697	151,928	5,133,990	152,189	-16.9	-2
512290	Other Sound Recording Industries	627,638	13,991	503,400	3,099	24.7	351.4	1,045,537	22,823	731,165	4,280	43.0	433.3
513110	Newspaper Publishers	81,986	7,439	109,342	7,366	-25.0	1.0	163,237	11,613	215,476	14,732	-24.2	-21.2
513120	Periodical Publishers	-324,304	-42,729	108,886	11,591	-397.8	-468.6	-324,304	-42,729	108,886	11,591	-397.8	-468.6
513130	Book Publishers	64,700	0	61,938	0	4.5		153,633	0	61,938	0	148.0	
513210	Software Publishers	21,288,131	-273,573	14,483,145	428,556	47.0	-163.8	39,378,580	821,404	26,284,645	827,779	49.8	-8
515111	Radio Networks	4,089,798	23,828	4,789,149	75,137	-14.6	-68.3	8,551,137	42,515	8,340,527	152,896	2.5	-72.2
515112	Radio Stations	3,408,991	109,588	5,016,713	112,460	-32.0	-2.6	7,313,479	219,842	6,600,951	169,323	10.8	29.8
515120	Television Broadcasting	12,614,684	888,902	20,664,967	1,582,121	-39.0	-43.8	23,647,975	1,808,193	27,686,603	2,217,519	-14.6	-18.5
515210	Cable and Other Program Distribution	6,506,778	400,782	5,466,450	46,277	19.0	766.1	20,628,146	776,361	22,714,440	123,002	-9.2	531.2
516110	Radio Broadcasting Stations	56,250	3,637	488,411	16,700	-88.5	-78.2	143,679	7,275	771,018	33,400	-81.4	-78.2
516210	Media Streaming Distribution Services, Social Netwo	1,028,554	54,838	3,462,732	493,476	-70.3	-88.9	1,868,355	110,756	3,913,870	551,034	-52.3	-79.9
517111	Wired Telecommunications Carriers	224,996	6,069	31,834	14,775	606.8	-58.9	759,095	50,828	526,459	59,741	44.2	-14.9
517112	Wireless Telecommunications Carriers (except Satel	352,686	20,474	543,472	28,437	-35.1	-28.0	797,962	41,189	1,283,085	52,813	-37.8	-22.0
517121	Telecommunications Resellers	1,310,828	66,269	1,892,182	72,215	-30.7	-8.2	1,671,284	70,335	2,505,363	143,141	-33.3	-50.9
517122	Agents for Wireless Telecommunications Services	291,897	0	0	0			379,655	0	0	0		
517311	Wired Telecommunications Carriers	9,854,336	463,710	15,919,349	1,181,338	-38.1	-60.7	14,425,652	836,929	21,481,779	2,530,611	-32.8	-66.9
517312	Wireless Telecommunications Carriers (except Satel	77,317,038	8,625,700	90,451,804	9,207,118	-14.5	-6.3	132,913,403	16,103,706	122,334,722	13,448,805	8.6	19.7
517410	Satellite Telecommunications	2,841,669	89,108	4,813,320	71,316	-41.0	24.9	5,919,149	164,460	5,908,959	131,615	.2	25.0
517810	All Other Telecommunications	81,508	0	0	0			163,016	0	0	0		
517911	Telecommunications Resellers	10,749,852	982,838	9,302,238	641,623	15.6	53.2	14,763,310	1,080,496	15,429,443	1,196,963	-4.3	-9.7
517919	Other Telecommunications	9,747,794	471,767	10,179,685	465,291	-4.2	1.4	24,746,888	974,024	19,915,284	827,410	24.3	17.7
518210	Data Processing, Hosting, and Related Services	101,715,358	5,513,960	342,507,385	3,999,494	-70.3	37.9	157,646,054	8,927,045	396,313,215	8,585,070	-60.2	4.0
519110	News Syndicates	403,935	0	475,206	0	-15.0		811,606	0	499,752	0	62.4	
519120	Libraries and Archives	517,911	0	1,729,831	0	-70.1		2,167,869	0	1,729,831	0	25.3	
519130	Internet Publishing - Broadcasting and Web Search f	28,101,439	449,465	43,706,489	524,083	-35.7	-14.2	45,069,192	833,836	55,615,047	767,811	-19.0	8.6
519190	All Other Information Services	19,860,001	696,394	21,810,405	774,129	-8.9	-10.0	39,015,799	1,571,488	34,067,270	1,513,932	14.5	3.8
519290	Web Search Portals and All Other Information Servic	13,124,697	2,835,198	10,154,009	252,931	29.3	1020.9	26,447,039	3,068,307	22,918,592	520,847	15.4	489.1
522110	Commercial Banking	0	0	14,018	55	-100.0	-100.0	-11,065	0	14,018	55	-178.9	-100.0
522120	Savings Institutions	0	0	0	0			72,219	20,291	78,750	16,515	-8.3	22.9
522130	Credit Unions	3,525,491	463,334	3,254,473	792,271	8.3	-41.5	6,644,572	1,142,872	8,254,442	1,621,854	-19.5	-29.5
522190	Other Depository Credit Intermediation	1,297,549	0	1,958,982	0	-33.8		2,803,627	0	2,019,226	0	38.8	
522210	Credit Card Issuing	0	0	65,000	0	-100.0		0	0	65,000	0	-100.0	
522220	Sales Financing	1,130,837	44,801	1,057,706	43,122	6.9	3.9	1,887,050	95,386	1,726,467	80,669	9.3	18.2
522291	Consumer Lending	8,835,122	720,137	12,223,735	696,979	-27.7	3.3	13,959,168	1,314,122	16,261,026	1,344,121	-14.2	-2.2
522292	Real Estate Credit	40,668,064	2,451,899	52,181,155	2,416,219	-22.1	1.5	80,426,226	5,289,494	90,813,086	4,611,637	-11.4	14.7
522293	International Trade Financing	250,825	2,308	235,768	5,923	6.4	-61.0	490,892	5,581	464,035	11,846	5.8	-52.9
522294	Secondary Market Financing	355,494	16,355	533,902	17,174	-33.4	-4.8	688,126	34,010	881,932	32,975	-22.0	3.1
522298	All Other Nondepository Credit Intermediation	11,836,084	613,727	11,199,751	453,401	5.7	35.4	20,398,314	1,084,576	19,126,507	895,596	6.6	21.1
522299	International, Secondary Market, and All Other Nond	188,313	0	230,682	9,663	-18.4	-100.0	433,641	8,556	400,846	9,663	8.2	-11.5
522310	Mortgage and Nonmortgage Loan Brokers	1,658,770	72,465	2,906,827	61,228	-42.9	18.4	3,269,527	139,731	4,755,299	133,342	-31.2	4.8
522320	Financial Transactions Processing, Reserve, and Cle	37,203,852	2,296,703	40,292,571	1,211,366	-7.7	89.6	70,138,893	5,218,493	68,737,871	2,581,585	2.0	102.1



Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
522390	Other Activities Related to Credit Intermediation	505,986	13,723	579,324	11,058	-12.7	24.1	1,075,175	26,579	838,831	23,184	28.2	14.6
523110	Investment Banking and Securities Dealing	1,378,088	54,977	2,205,958	57,395	-37.5	-4.2	1,953,850	106,678	3,170,061	103,721	-38.4	2.9
523120	Securities Brokerage	445,906	235	429,898	403	3.7	-41.6	654,329	470	772,019	28,164	-15.2	-98.3
523130	Commodity Contracts Dealing	1,072,228	65,374	481,908	5,725	122.5	1041.9	1,318,400	67,218	687,513	16,237	91.8	314.0
523140	Commodity Contracts Brokerage	867,300	7,992	781,000	0	11.0		1,209,875	22,140	978,500	0	23.6	
523150	Investment Banking and Securities Intermediation	472,750	30,890	0	0			472,750	30,890	0	0		
523160	Commodity Contracts Intermediation	623,848	30,331	1,350,259	456,824	-53.8	-93.4	1,194,913	66,161	4,458,480	520,743	-73.2	-87.3
523910	Miscellaneous Intermediation	8,681,355	71,411	9,962,017	29,606	-12.9	141.2	18,348,545	134,242	40,258,929	50,146	-54.4	167.7
523920	Portfolio Management	3,007,626	69,418	5,297,590	139,210	-43.2	-50.1	3,702,520	156,616	7,222,868	246,796	-48.7	-36.5
523930	Investment Advice	7,827,220	162,481	8,022,880	360,438	-2.4	-54.9	12,873,579	473,646	13,160,575	628,138	-2.2	-24.6
523940	Portfolio Management and Investment Advice	3,424,197	20,182	3,003,589	20,264	14.0	-4	6,804,077	32,116	5,353,751	52,470	27.1	-38.8
523991	Trust, Fiduciary, and Custody Activities	2,900,688	154,086	3,601,451	130,522	-19.5	18.1	4,964,248	192,178	4,979,878	145,264	-3	32.3
523999	Miscellaneous Financial Investment Activities	8,376,022	213,303	7,389,109	202,930	13.4	5.1	16,577,190	354,722	11,360,985	337,439	45.9	5.1
524113	Direct Life Insurance Carriers	13,267,561	436,983	8,932,372	475,751	48.5	-8.1	22,014,111	910,971	14,678,055	969,314	50.0	-6.0
524114	Direct Health and Medical Insurance Carriers	58,183,140	6,390,082	77,278,458	10,603,694	-24.7	-39.7	121,263,682	14,483,677	115,881,791	14,035,632	4.6	3.2
524126	Direct Property and Casualty Insurance Carriers	49,920,591	3,678,119	62,445,403	3,297,077	-20.1	11.6	97,126,791	7,185,842	87,614,051	4,602,879	10.9	56.1
524127	Direct Title Insurance Carriers	16,637,466	772,269	25,389,142	820,292	-34.5	-5.9	35,281,870	1,619,553	42,029,403	1,681,196	-16.1	-3.7
524128	Other Direct Insurance (except Life, Health, and Med	12,691,149	1,036,254	14,612,022	950,917	-13.1	9.0	23,690,314	2,059,513	25,238,773	1,813,496	-6.1	13.6
524130	Reinsurance Carriers	68,250	6,048	153,650	8,422	-55.6	-28.2	207,331	12,096	339,639	16,844	-39.0	-28.2
524210	Insurance Agencies and Brokerages	76,695,982	2,459,693	90,645,626	2,981,914	-15.4	-17.5	152,146,088	5,419,331	134,998,130	5,057,800	12.7	7.1
524291	Claims Adjusting	16,826,425	1,066,576	19,353,753	1,039,356	-13.1	2.6	31,781,069	2,195,895	30,215,202	2,223,304	5.2	-1.2
524292	Third Party Administration of Insurance and Pension	26,012,871	519,557	20,104,586	941,966	29.4	-44.8	38,408,273	1,128,692	35,864,635	2,001,367	7.1	-43.6
524298	All Other Insurance Related Activities	18,338,070	1,430,496	19,498,452	584,008	-6.0	144.9	32,382,209	2,913,493	33,151,920	1,667,768	-2.3	74.7
525110	Pension Funds	1,225,186	0	1,208,486	0	1.4		2,344,605	0	2,317,595	0	1.2	
525120	Health and Welfare Funds	443,786	0	1,206,609	0	-63.2		835,785	0	1,273,458	0	-34.4	
525190	Other Insurance Funds	195,629	0	553,466	65,401	-64.7	-100.0	496,908	27,571	793,096	66,688	-37.3	-58.7
525910	Open-End Investment Funds	419,649	9,533	376,054	998	11.6	855.0	892,212	14,189	837,541	2,451	6.5	478.8
525920	Trusts, Estates, and Agency Accounts	2,116,932	281,283	2,859,522	187,154	-26.0	50.3	4,800,742	545,742	4,329,808	352,491	10.9	54.8
525990	Other Financial Vehicles	2,571,690	119,239	5,566,297	201,294	-53.8	-40.8	5,363,278	230,935	7,458,857	252,759	-28.1	-8.6
531110	Lessors of Residential Buildings and Dwellings	51,572,226	2,486,804	69,870,929	3,071,822	-26.2	-19.0	103,724,884	4,900,869	103,748,099	4,589,162	.0	6.8
531120	Lessors of Nonresidential Buildings (except Miniware	27,263,853	1,181,038	30,851,345	747,240	-11.6	58.1	51,655,099	2,100,426	48,318,100	1,850,215	6.9	13.5
531130	Lessors of Miniwarehouses and SelfLessors of Miniw	5,311,593	310,554	6,323,924	316,460	-16.0	-1.9	13,486,600	1,129,672	8,943,947	470,836	50.8	139.9
531190	Lessors of Other Real Estate Property	13,319,340	687,234	14,960,158	703,978	-11.0	-2.4	27,292,087	1,322,250	27,132,958	1,130,407	.6	17.0
531210	Offices of Real Estate Agents and Brokers	64,824,861	1,513,258	90,356,219	1,902,877	-28.3	-20.5	121,440,090	3,043,899	144,717,530	3,312,709	-16.1	-8.1
531311	Residential Property Managers	57,771,225	2,155,265	68,363,292	1,594,744	-15.5	35.1	124,631,208	5,078,128	109,726,875	3,203,436	13.6	58.5
531312	Nonresidential Property Managers	11,716,128	519,960	13,628,458	575,201	-14.0	-9.6	20,499,414	862,889	20,866,111	914,424	-1.8	-5.6
531320	Offices of Real Estate Appraisers	4,358,273	356,400	12,854,818	485,861	-66.1	-26.6	8,932,110	733,332	19,795,292	1,120,657	-54.9	-34.6
531390	Other Activities Related to Real Estate	47,969,512	1,826,981	46,683,426	1,389,807	2.8	31.5	83,208,462	3,161,279	69,413,542	2,503,712	19.9	26.3
532111	Passenger Car Rental	6,011,540	111,456	25,625,015	461,203	-76.5	-75.8	11,705,127	210,033	28,923,015	589,687	-59.5	-64.4
532112	Passenger Car Leasing	2,843,036	21,698	4,026,948	13,865	-29.4	56.5	6,016,078	40,277	5,150,767	36,024	16.8	11.8
532120	Truck, Utility Trailer, and RV (Recreational Vehicle) F	7,673,877	321,838	5,247,879	1,215	46.2	26392.6	11,773,678	330,390	6,807,281	63,922	73.0	416.9
532210	Consumer Electronics and Appliances Rental	12,687,908	751,018	13,889,041	366,121	-8.6	105.1	25,857,947	1,605,008	26,751,368	1,039,443	-3.3	54.4
532281	Formal Wear and Costume Rental	1,984,011	33,869	1,557,875	21,952	27.4	54.3	3,186,472	46,055	3,038,372	42,928	4.9	7.3
532282	Video Tape and Disc Rental	271,373	0	274,095	0	-1.0		543,710	0	546,957	0	-6	

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		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
532283	Home Health Equipment Rental	3,399,415	251,463	2,760,096	170,322	23.2	47.6	5,015,569	326,749	6,113,901	567,624	-18.0	-42.4
532284	Recreational Goods Rental	5,284,744	172,370	4,914,242	119,931	7.5	43.7	9,924,303	352,883	10,315,658	252,694	-3.8	39.6
532289	All Other Consumer Goods Rental	17,683,033	703,647	10,144,139	253,344	74.3	177.7	32,237,080	1,089,524	18,123,767	342,741	77.9	217.9
532310	General Rental Centers	3,726,595	169,170	4,311,701	99,322	-13.6	70.3	7,488,041	294,211	7,513,953	248,107	-3	18.6
532411	Commercial Air, Rail, and Water Transportation Equ	1,662,178	112,921	1,681,133	98,524	-1.1	14.6	2,776,059	211,635	2,730,617	171,976	1.7	23.1
532412	Construction, Mining, and Forestry Machinery and Ec	11,745,909	356,415	36,899,272	1,279,195	-68.2	-72.1	22,860,146	694,244	41,643,358	-284,400	-45.1	344.1
532420	Office Machinery and Equipment Rental and Leasing	4,934,405	211,120	7,253,583	229,984	-32.0	-8.2	10,517,142	490,808	7,812,138	281,452	34.6	74.4
532490	Other Commercial and Industrial Machinery and Equ	60,293,826	753,430	59,861,923	2,125,077	.7	-64.5	118,315,732	2,743,520	111,334,692	4,085,836	6.3	-32.9
533110	Lessors of Nonfinancial Intangible Assets (except Co	6,566,351	255,545	7,320,833	270,036	-10.3	-5.4	12,448,872	781,601	9,086,704	361,021	37.0	116.5
541110	Offices of Lawyers	292,065,575	9,459,192	294,233,771	8,791,543	-.7	7.6	493,151,448	17,718,757	466,413,056	16,624,800	5.7	6.6
541191	Title Abstract and Settlement Offices	29,638,477	1,665,593	23,736,664	1,644,056	24.9	1.3	47,697,919	3,109,111	45,892,697	3,456,258	3.9	-10.0
541199	All Other Legal Services	26,649,004	508,306	30,671,253	1,063,923	-13.1	-52.2	48,524,514	829,287	47,380,326	2,012,953	2.4	-58.8
541211	Offices of Certified Public Accountants	69,723,860	2,515,293	64,129,965	2,441,023	8.7	3.0	129,643,325	4,872,565	125,494,469	4,817,674	3.3	1.1
541213	Tax Preparation Services	5,685,503	206,166	5,131,638	106,832	10.8	93.0	10,155,818	317,288	8,688,768	226,835	16.9	39.9
541214	Payroll Services	69,165,768	972,355	90,275,653	2,186,258	-23.4	-55.5	129,267,081	2,470,839	142,752,436	3,423,387	-9.4	-27.8
541219	Other Accounting Services	98,769,545	884,094	36,487,232	1,325,259	170.7	-33.3	126,337,555	1,878,331	57,945,090	2,277,157	118.0	-17.5
541310	Architectural Services	38,091,522	1,552,908	46,604,403	1,763,024	-18.3	-11.9	70,214,814	3,063,953	73,613,195	3,021,105	-4.6	1.4
541320	Landscape Architectural Services	18,507,744	277,278	17,930,901	339,765	3.2	-18.4	36,923,272	578,038	33,287,312	592,252	10.9	-2.4
541330	Engineering Services	259,705,809	13,552,534	269,203,572	14,471,523	-3.5	-6.4	523,584,737	31,164,510	470,968,472	28,799,701	11.2	8.2
541340	Drafting Services	1,936,405	53,543	1,375,251	48,537	40.8	10.3	3,009,902	98,870	2,551,309	90,440	18.0	9.3
541350	Building Inspection Services	3,524,617	262,402	3,581,754	314,780	-1.6	-16.6	7,206,795	571,437	7,120,698	653,126	1.2	-12.5
541360	Geophysical Surveying and Mapping Services	2,490,184	120,838	3,902,232	231,860	-36.2	-47.9	5,650,914	334,225	7,593,685	455,292	-25.6	-26.6
541370	Surveying and Mapping (except Geophysical) Servic	6,371,164	193,673	10,040,594	466,232	-36.5	-58.5	13,135,529	820,950	15,519,961	845,037	-15.4	-2.9
541380	Testing Laboratories	20,319,265	1,592,888	29,646,596	1,323,420	-31.5	20.4	42,024,185	2,780,455	46,442,513	2,649,381	-9.5	4.9
541410	Interior Design Services	4,229,749	57,448	4,353,263	46,624	-2.8	23.2	6,887,077	117,301	6,959,436	88,514	-1.0	32.5
541420	Industrial Design Services	1,431,105	54,742	3,503,646	45,687	-59.2	19.8	4,771,853	77,682	12,032,378	418,099	-60.3	-81.4
541430	Graphic Design Services	4,774,188	159,565	5,527,301	144,627	-13.6	10.3	8,516,874	333,885	9,096,118	288,528	-6.4	15.7
541490	Other Specialized Design Services	9,660,818	179,960	16,026,199	556,639	-39.7	-67.7	16,108,550	435,863	22,529,761	837,152	-28.5	-47.9
541511	Custom Computer Programming Services	113,191,510	3,386,765	140,313,660	3,168,450	-19.3	6.9	235,216,542	7,517,439	213,517,810	5,977,203	10.2	25.8
541512	Computer Systems Design Services	91,633,988	3,007,591	131,219,162	3,404,509	-30.2	-11.7	198,075,399	5,544,210	214,786,771	6,435,673	-7.8	-13.9
541513	Computer Facilities Management Services	7,206,793	120,340	10,523,186	238,831	-31.5	-49.6	14,877,877	267,258	14,539,140	283,189	2.3	-5.6
541519	Other Computer Related Services	8,784,072	2,964,677	159,628,582	3,109,551	-94.5	-4.7	70,208,451	5,980,404	204,245,417	5,323,690	-65.6	12.3
541611	Administrative Management and General Managemen	195,286,157	5,970,317	226,483,017	6,416,608	-13.8	-7.0	377,439,511	11,624,187	381,690,285	12,592,476	-1.1	-7.7
541612	Human Resources Consulting Services	12,426,956	632,202	17,508,212	674,815	-29.0	-6.3	26,244,881	1,310,094	34,887,842	1,114,130	-24.8	17.6
541613	Marketing Consulting Services	55,580,730	1,265,062	62,741,481	1,249,621	-11.4	1.2	99,377,279	2,748,888	90,719,756	2,024,144	9.5	35.8
541614	Process, Physical Distribution, and Logistics Consult	28,991,269	620,730	31,938,388	1,296,891	-9.2	-52.1	58,483,317	1,134,820	56,742,933	2,451,668	3.1	-53.7
541618	Other Management Consulting Services	56,759,570	1,439,452	55,589,969	1,062,281	2.1	35.5	103,065,502	2,744,650	88,193,259	1,895,800	16.9	44.8
541620	Environmental Consulting Services	15,875,363	544,760	13,478,155	521,124	17.8	4.5	28,311,143	1,116,820	22,729,683	1,052,486	24.6	6.1
541690	Other Scientific and Technical Consulting Services	42,847,296	1,186,487	45,013,015	636,620	-4.8	86.4	91,004,278	2,731,855	80,386,257	1,718,992	13.2	58.9
541713	Research and Development in Nanotechnology	12,792,130	252,127	4,745,651	236,213	169.6	6.7	23,409,213	782,732	9,072,667	472,387	158.0	65.7
541714	Research and Development in Biotechnology	29,997,993	233,075	56,009,945	372,142	-46.4	-37.4	58,371,052	469,603	64,012,753	589,444	-8.8	-20.3
541715	Research and Development in the Physical, Enginee	22,035,961	968,827	53,418,751	1,467,156	-58.7	-34.0	47,305,075	1,937,374	70,830,716	2,130,483	-33.2	-9.1
541720	Research and Development in the Social Sciences a	2,112,255	45,480	4,206,593	29,359	-49.8	54.9	7,013,005	122,651	5,330,801	54,013	31.6	127.1
541810	Advertising Agencies	31,931,532	1,721,477	30,407,047	1,645,727	5.0	4.6	49,751,265	2,975,509	47,270,352	2,830,831	5.2	5.1

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541820	Public Relations Agencies	8,790,687	286,049	11,426,512	322,735	-23.1	-11.4	17,231,578	596,740	19,000,359	564,719	-9.3	5.7
541830	Media Buying Agencies	2,156,958	21,330	4,009,301	55,276	-46.2	-61.4	3,569,745	68,909	4,759,403	62,962	-25.0	9.4
541840	Media Representatives	1,717,790	12,905	3,230,276	119,504	-46.8	-89.2	3,154,601	12,905	3,596,916	126,848	-12.3	-89.8
541850	Outdoor Advertising	5,499,607	185,358	4,331,385	190,555	27.0	-2.7	9,362,831	323,235	9,228,800	1,054,393	1.5	-69.3
541860	Direct Mail Advertising	2,944,089	287,454	5,247,233	286,779	-43.9	.2	5,561,362	520,622	6,310,988	465,283	-11.9	11.9
541870	Advertising Material Distribution Services	1,496,469	38,894	1,234,748	21,690	21.2	79.3	2,700,753	70,917	2,602,633	54,933	3.8	29.1
541890	Other Services Related to Advertising	7,197,311	114,143	7,287,225	156,829	-1.2	-27.2	13,667,454	262,586	13,121,313	315,678	4.2	-16.8
541910	Marketing Research and Public Opinion Polling	5,960,286	69,550	12,214,251	121,353	-51.2	-42.7	14,717,569	167,062	25,140,706	266,886	-41.5	-37.4
541921	Photography Studios, Portrait	4,498,498	82,551	5,450,558	75,578	-17.5	9.2	8,921,828	153,658	9,653,268	156,633	-7.6	-1.9
541922	Commercial Photography	1,004,542	19,634	1,708,761	9,911	-41.2	98.1	2,217,527	42,329	2,531,442	30,835	-12.4	37.3
541930	Translation and Interpretation Services	3,207,840	223,545	3,860,766	428,602	-16.9	-47.8	7,005,924	465,101	7,218,720	521,291	-2.9	-10.8
541940	Veterinary Services	61,980,613	1,819,059	60,841,229	2,278,187	1.9	-20.2	126,640,036	2,979,276	114,158,448	3,208,357	10.9	-7.1
541990	All Other Professional, Scientific, and Technical Serv	181,676,594	11,638,322	165,354,203	11,500,975	9.9	1.2	360,947,391	24,446,266	292,966,191	22,078,975	23.2	10.7
551111	Offices of Bank Holding Companies	102,977	0	203,938	0	-49.5		102,977	0	203,938	0	-49.5	
551112	Offices of Other Holding Companies	40,178,168	216,746	36,422,212	4,271,096	10.3	-94.9	71,130,030	4,290,984	61,457,414	4,398,622	15.7	-2.4
551114	Corporate, Subsidiary, and Regional Managing Office	280,278,639	14,160,293	340,695,237	13,742,088	-17.7	3.0	642,121,700	28,855,988	641,401,271	26,505,587	.1	8.9
561110	Office Administrative Services	86,432,912	3,883,571	90,278,435	3,176,620	-4.3	22.3	164,241,436	6,845,306	155,913,396	5,499,136	5.3	24.5
561210	Facilities Support Services	13,841,850	107,203	18,681,033	580,105	-25.9	-81.5	32,210,822	804,935	36,750,060	1,237,805	-12.4	-35.0
561311	Employment Placement Agencies	56,605,076	1,138,419	67,393,546	1,169,560	-16.0	-2.7	108,982,421	2,393,845	123,237,235	2,348,512	-11.6	1.9
561312	Executive Placement Search Services	16,040,330	88,070	29,419,492	35,518	-45.5	148.0	30,735,747	118,451	30,540,963	44,332	.6	167.2
561320	Temporary Help Services	190,548,436	1,902,952	186,663,325	1,443,185	2.1	31.9	358,048,466	4,101,919	331,581,502	2,519,168	8.0	62.8
561330	Professional Employer Organizations	28,549,935	2,954,733	29,645,086	2,764,823	-3.7	6.9	54,451,101	5,932,881	55,717,352	5,602,791	-2.3	5.9
561410	Document Preparation Services	7,174,907	72,679	10,315,457	111,953	-30.4	-35.1	17,679,702	175,101	14,121,972	211,274	25.2	-17.1
561421	Telephone Answering Services	17,704,750	194,975	28,593,043	272,673	-38.1	-28.5	38,336,356	375,322	58,108,372	499,531	-34.0	-24.9
561422	Telemarketing Bureaus	9,618,571	245,705	24,024,582	614,880	-60.0	-60.0	39,577,282	1,020,096	46,979,774	1,512,157	-15.8	-32.5
561431	Private Mail Centers	2,631,127	15,275	5,059,194	15,032	-48.0	1.6	6,852,317	31,975	8,063,637	25,123	-15.0	27.3
561439	Other Business Service Centers (including Copy Sho	2,644,768	25,504	2,894,714	15,657	-8.6	62.9	5,272,613	43,852	4,734,787	154,860	11.4	-71.7
561440	Collection Agencies	9,278,200	615,414	10,986,580	795,986	-15.5	-22.7	20,552,217	1,416,718	21,571,117	1,594,909	-4.7	-11.2
561450	Credit Bureaus	4,955,305	231,108	4,910,424	226,987	.9	1.8	7,174,516	479,732	8,530,409	455,390	-15.9	5.3
561491	Repossession Services	1,741,063	25,051	1,566,433	11,153	11.1	124.6	2,884,877	29,401	2,647,784	18,864	9.0	55.9
561492	Court Reporting and Stenotype Services	2,267,582	21,456	2,087,724	16,742	8.6	28.2	4,470,681	43,799	3,872,856	34,970	15.4	25.2
561499	All Other Business Support Services	50,603,253	1,097,754	43,566,241	814,448	16.2	34.8	92,191,391	2,300,501	69,929,284	1,629,666	31.8	41.2
561510	Travel Agencies	17,886,025	716,202	19,985,526	426,786	-10.5	67.8	32,737,735	1,260,412	34,193,992	860,207	-4.3	46.5
561520	Tour Operators	6,271,267	82,135	8,538,197	136,091	-26.6	-39.6	12,921,859	267,067	12,519,834	209,546	3.2	27.5
561591	Convention and Visitors Bureaus	59,038	0	0	0			59,038	0	0	0		
561599	All Other Travel Arrangement and Reservation Serv	15,433,490	664,647	14,756,586	530,427	4.6	25.3	27,191,905	1,306,234	24,584,981	1,123,237	10.6	16.3
561611	Investigation Services	5,872,612	144,612	5,953,902	164,580	-1.4	-12.1	11,155,115	313,632	9,986,781	273,272	11.7	14.8
561612	Security Guards and Patrol Services	89,114,262	563,316	138,760,431	1,373,437	-35.8	-59.0	172,541,157	1,133,552	180,732,216	2,513,228	-4.5	-54.9
561613	Armored Car Services	4,626,385	317,405	5,431,288	348,688	-14.8	-9.0	8,587,149	640,658	9,990,208	707,460	-14.0	-9.4
561621	Security Systems Services (except Locksmiths)	20,160,588	566,979	33,470,215	712,791	-39.8	-20.5	42,379,305	1,108,433	44,176,448	1,227,660	-4.1	-9.7
561622	Locksmiths	8,207,610	284,879	8,186,247	313,869	.3	-9.2	14,810,590	611,685	13,800,785	562,748	7.3	8.7
561710	Exterminating and Pest Control Services	12,654,365	345,334	13,544,165	1,545,095	-6.6	-77.6	23,554,917	1,104,293	22,543,117	2,779,609	4.5	-60.3
561720	Janitorial Services	75,826,756	1,408,194	93,847,618	1,520,099	-19.2	-7.4	161,285,086	3,367,529	166,803,076	2,992,686	-3.3	12.5
561730	Landscaping Services	89,917,626	1,133,357	93,593,386	1,130,007	-3.9	.3	188,831,720	2,533,331	180,646,147	2,308,283	4.5	9.7

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
561740	Carpet and Upholstery Cleaning Services	16,383,277	150,462	17,999,823	230,152	-9.0	-34.6	33,867,027	334,375	33,280,275	478,287	1.8	-30.1
561790	Other Services to Buildings and Dwellings	10,208,336	148,009	12,161,821	275,361	-16.1	-46.2	21,695,355	364,269	21,851,783	404,532	-.7	-10.0
561910	Packaging and Labeling Services	15,134,821	303,668	12,023,833	278,264	25.9	9.1	23,839,434	578,527	20,893,859	310,758	14.1	86.2
561920	Convention and Trade Show Organizers	93,331,252	5,907,860	127,734,131	12,717,417	-26.9	-53.5	167,463,906	11,514,469	148,272,540	14,176,266	12.9	-18.8
561990	All Other Support Services	32,888,957	1,262,244	44,273,824	1,235,937	-25.7	2.1	68,711,319	2,537,419	71,491,591	1,999,731	-3.9	26.9
562111	Solid Waste Collection	10,539,426	444,600	17,028,726	399,275	-38.1	11.4	20,894,870	576,083	25,959,178	652,029	-19.5	-11.6
562112	Hazardous Waste Collection	2,117,995	158,933	4,458,266	564,052	-52.5	-71.8	4,193,839	306,167	4,458,266	564,052	-5.9	-45.7
562119	Other Waste Collection	325,301	0	434,272	0	-25.1		645,878	0	832,519	0	-22.4	
562211	Hazardous Waste Treatment and Disposal	34,999,769	5,088,037	41,048,198	6,871,735	-14.7	-26.0	72,723,456	10,575,681	50,936,227	8,122,631	42.8	30.2
562212	Solid Waste Landfill	1,896,788	71,090	2,840,693	228,486	-33.2	-68.9	3,635,025	133,233	5,545,252	463,935	-34.4	-71.3
562219	Other Nonhazardous Waste Treatment and Disposal	343,460	8,228	322,073	6,390	6.6	28.8	440,372	8,228	413,849	6,390	6.4	28.8
562910	Remediation Services	9,889,316	221,751	14,601,725	278,421	-32.3	-20.4	19,977,597	549,231	19,306,053	414,407	3.5	32.5
562920	Materials Recovery Facilities	25,608,440	1,755,291	30,650,899	2,183,160	-16.5	-19.6	28,708,161	1,841,057	43,874,459	2,961,041	-34.6	-37.8
562991	Septic Tank and Related Services	4,447,209	196,584	4,229,969	216,252	5.1	-9.1	8,134,918	405,191	8,413,510	460,314	-3.3	-12.0
562998	All Other Miscellaneous Waste Management Service	2,544,918	63,075	5,624,589	117,104	-54.8	-46.1	6,715,249	183,757	9,478,372	224,132	-29.2	-18.0
611110	Elementary and Secondary Schools	15,075,372	384,230	10,387,903	415,512	45.1	-7.5	23,295,548	865,615	21,658,895	1,207,611	7.6	-28.3
611210	Junior Colleges	2,120,878	20,255	1,704,424	0	24.4		4,829,628	165,397	3,510,159	28,849	37.6	473.3
611310	Colleges, Universities, and Professional Schools	9,611,189	366,746	9,494,288	378,250	1.2	-3.0	19,683,977	884,136	15,961,696	665,951	23.3	32.8
611410	Business and Secretarial Schools	0	0	280,679	5,099	-100.0	-100.0	286,560	7,050	571,717	7,868	-49.9	-10.4
611420	Computer Training	1,967,119	40,495	2,220,625	19,386	-11.4	108.9	4,660,985	97,335	3,908,380	69,019	19.3	41.0
611430	Professional and Management Development Training	10,976,710	367,950	12,274,917	505,635	-10.6	-27.2	19,176,696	685,200	19,095,888	823,946	.4	-16.8
611511	Cosmetology and Barber Schools	4,669,363	100,074	5,806,966	211,365	-19.6	-52.7	9,386,681	188,340	10,673,141	375,683	-12.1	-49.9
611512	Flight Training	7,876,996	294,908	10,394,788	711,686	-24.2	-58.6	18,197,013	806,081	20,133,995	1,115,751	-9.6	-27.8
611513	Apprenticeship Training	3,692,833	45,441	3,935,129	132,520	-6.2	-65.7	7,388,366	87,292	6,677,366	219,568	10.6	-60.2
611519	Other Technical and Trade Schools	5,197,221	183,759	5,672,552	148,504	-8.4	23.7	8,543,843	318,584	11,877,167	217,921	-28.1	46.2
611610	Fine Arts Schools	1,567,937	15,583	1,770,330	0	-11.4		2,699,396	23,339	2,077,216	0	30.0	
611620	Sports and Recreation Instruction	5,488,853	124,468	6,018,619	80,528	-8.8	54.6	12,577,077	301,545	9,436,377	182,136	33.3	65.6
611630	Language Schools	331,420	0	382,974	1,978	-13.5	-100.0	760,743	3,706	658,381	1,978	15.5	87.3
611691	Exam Preparation and Tutoring	4,614,771	80,165	5,703,223	17,423	-19.1	360.1	11,004,401	116,079	9,728,581	35,000	13.1	231.6
611692	Automobile Driving Schools	171,665	0	269,552	0	-36.3		491,261	0	386,758	0	27.0	
611699	All Other Miscellaneous Schools and Instruction	3,525,824	83,585	5,413,858	87,004	-34.9	-3.9	7,041,963	111,616	9,174,997	108,145	-23.2	3.2
611710	Educational Support Services	21,136,302	469,968	15,593,111	232,577	35.5	102.1	40,529,036	1,060,829	24,244,902	415,677	67.2	155.2
621111	Offices of Physicians (except Mental Health Specialis	571,501,017	17,300,863	683,685,000	18,438,616	-16.4	-6.2	1,077,504,059	35,349,680	1,083,572,619	35,708,408	-.6	-1.0
621112	Offices of Physicians, Mental Health Specialists	25,618,009	877,043	21,009,775	934,161	21.9	-6.1	53,722,391	2,727,589	41,382,116	2,793,293	29.8	-2.4
621210	Offices of Dentists	131,762,308	3,102,552	173,723,348	3,984,560	-24.2	-22.1	260,705,191	6,028,859	270,299,251	5,812,551	-3.5	3.7
621310	Offices of Chiropractors	11,310,180	199,948	12,445,075	217,373	-9.1	-8.0	20,997,637	359,419	20,624,844	358,568	1.8	.2
621320	Offices of Optometrists	19,314,459	500,936	21,468,016	443,254	-10.0	13.0	37,575,779	964,575	35,385,066	842,377	6.2	14.5
621330	Offices of Mental Health Practitioners (except Physic	22,178,890	521,914	21,571,196	485,600	2.8	7.5	42,375,663	1,324,329	38,851,219	846,128	9.1	56.5
621340	Offices of Physical, Occupational and Speech Thera	23,076,355	616,146	28,313,831	880,534	-18.5	-30.0	48,053,429	1,361,823	46,013,142	1,502,724	4.4	-9.4
621391	Offices of Podiatrists	1,529,646	35,901	1,751,354	32,419	-12.7	10.7	2,909,809	59,673	3,233,650	63,716	-10.0	-6.3
621399	Offices of All Other Miscellaneous Health Practitione	22,558,416	618,059	28,859,866	597,803	-21.8	3.4	48,924,259	1,522,495	49,327,138	1,250,795	-.8	21.7
621410	Family Planning Centers	4,397,814	168,293	2,748,271	81,188	60.0	107.3	5,544,664	189,495	4,486,264	161,303	23.6	17.5
621420	Outpatient Mental Health and Substance Abuse Cen	3,247,145	93,848	3,805,164	91,215	-14.7	2.9	7,077,033	231,056	7,336,343	282,480	-3.5	-18.2
621491	HMO Medical Centers	12,913,590	3,123	15,676,651	0	-17.6		24,028,701	-19,849	27,762,379	0	-13.4	

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
621492	Kidney Dialysis Centers	18,079,709	1,656,628	18,633,778	1,594,637	-3.0	3.9	28,389,696	2,398,801	31,144,500	2,649,057	-8.8	-9.4
621493	Freestanding Ambulatory Surgical and Emergency C	21,127,131	984,645	21,713,022	1,076,065	-2.7	-8.5	39,607,061	1,581,364	41,741,712	2,261,199	-5.1	-30.1
621498	All Other Outpatient Care Centers	6,190,382	147,366	11,113,917	281,623	-44.3	-47.7	10,928,758	345,636	16,441,077	483,190	-33.5	-28.5
621511	Medical Laboratories	31,642,221	2,550,735	23,965,197	1,236,568	32.0	106.3	65,914,241	5,106,967	55,119,694	3,874,678	19.6	31.8
621512	Diagnostic Imaging Centers	18,138,793	1,095,671	21,095,999	841,177	-14.0	30.3	34,184,983	1,731,911	36,454,755	1,523,281	-6.2	13.7
621610	Home Health Care Services	54,086,718	1,961,091	182,447,113	8,702,418	-70.4	-77.5	239,638,957	14,452,530	418,440,773	27,064,703	-42.7	-46.6
621910	Ambulance Services	27,821,705	1,049,395	40,074,507	743,816	-30.6	41.1	56,586,230	2,104,008	53,434,863	1,476,031	5.9	42.5
621991	Blood and Organ Banks	25,715,595	3,670,300	39,417,792	2,825,124	-34.8	29.9	54,153,761	5,882,784	57,722,861	4,369,847	-6.2	34.6
621999	All Other Miscellaneous Ambulatory Health Care Ser	22,331,097	992,046	23,409,206	573,063	-4.6	73.1	44,746,371	1,757,660	39,390,503	1,784,114	13.6	-1.5
622110	General Medical and Surgical Hospitals	539,302,919	77,599,570	456,007,205	56,585,892	18.3	37.1	877,644,289	120,561,107	908,563,806	112,154,566	-3.4	7.5
622210	Psychiatric and Substance Abuse Hospitals	10,537,907	710,172	13,500,945	659,240	-21.9	7.7	29,726,681	1,789,060	26,461,652	1,395,351	12.3	28.2
622310	Specialty (except Psychiatric and Substance Abuse)	33,697,679	2,474,432	34,676,081	1,713,952	-2.8	44.4	64,377,160	4,732,095	71,654,225	3,258,945	-10.2	45.2
623110	Nursing Care Facilities (Skilled Nursing Facilities)	98,917,945	2,929,245	83,910,141	3,265,182	17.9	-10.3	189,714,943	5,623,787	149,787,737	6,028,671	26.7	-6.7
623210	Residential Intellectual and Developmental Disability	21,517,496	724,356	19,684,911	669,974	9.3	8.1	46,552,662	1,857,348	35,964,039	1,419,152	29.4	30.9
623220	Residential Mental Health and Substance Abuse Fac	5,905,897	490,243	8,791,554	26,884	-32.8	1723.5	12,220,707	769,861	14,678,059	50,936	-16.7	1411.4
623311	Continuing Care Retirement Communities	6,904,520	399,127	9,876,039	173,201	-30.1	130.4	15,540,262	577,889	16,535,792	292,916	-6.0	97.3
623312	Assisted Living Facilities for the Elderly	17,453,162	633,492	25,134,763	973,446	-30.6	-34.9	37,651,494	1,205,319	40,622,672	1,907,027	-7.3	-36.8
623990	Other Residential Care Facilities	9,767,758	297,242	4,248,137	73,465	129.9	304.6	17,310,888	515,875	10,470,306	313,959	65.3	64.3
624110	Child and Youth Services	5,362,701	138,624	6,523,739	78,037	-17.8	77.6	10,859,306	224,826	10,634,128	160,938	2.1	39.7
624120	Services for the Elderly and Persons with Disabilities	18,381,801	62,704	24,206,041	71,767	-24.1	-12.6	38,864,372	163,326	41,687,410	125,073	-6.8	30.6
624190	Other Individual and Family Services	7,305,235	448,600	9,299,840	171,983	-21.4	160.8	15,569,261	549,774	12,768,307	228,531	21.9	140.6
624210	Community Food Services	156,787	0	0	0			291,787	0	0	0		
624221	Temporary Shelters	549,609	34,418	505,365	28,668	8.8	20.1	1,256,492	73,039	740,820	68,131	69.6	7.2
624229	Other Community Housing Services	3,966,609	74,132	11,291,086	19,934	-64.9	271.9	6,888,362	123,273	14,276,786	42,659	-51.8	189.0
624230	Emergency and Other Relief Services	333,194	1,732	267,258	0	24.7		666,946	3,187	320,002	0	108.4	
624310	Vocational Rehabilitation Services	6,031,155	292,031	8,037,380	599,600	-25.0	-51.3	11,830,203	563,705	11,755,174	863,933	.6	-34.8
624410	Child Day Care Services	33,557,664	795,319	40,872,243	854,980	-17.9	-7.0	64,779,537	1,568,022	64,983,212	1,457,421	-3	7.6
711110	Theater Companies and Dinner Theaters	9,808,433	326,733	9,464,584	209,319	3.6	56.1	20,298,042	721,286	17,188,030	418,461	18.1	72.4
711120	Dance Companies	2,152,244	56,148	3,866,159	44,223	-44.3	27.0	4,235,062	98,464	5,314,283	80,646	-20.3	22.1
711130	Musical Groups and Artists	37,878,733	2,137,365	12,725,077	855,615	197.7	149.8	45,591,557	2,508,958	18,789,322	897,600	142.6	179.5
711190	Other Performing Arts Companies	7,136,793	357,166	8,251,688	363,006	-13.5	-1.6	12,962,800	577,417	14,309,703	666,355	-9.4	-13.3
711211	Sports Teams and Clubs	102,535,395	2,788,380	202,057,928	3,308,081	-49.3	-15.7	166,877,230	5,477,160	293,952,675	8,534,973	-43.2	-35.8
711212	Racetracks	903,173	13,081	4,690,365	8,774	-80.7	49.1	1,164,015	13,081	7,276,152	107,570	-84.0	-87.8
711219	Other Spectator Sports	7,431,418	364,854	12,319,361	367,984	-39.7	-9	11,900,128	765,176	14,075,278	428,313	-15.5	78.6
711310	Promoters of Performing Arts, Sports, and Similar Ev	34,597,866	1,748,383	34,618,332	2,662,899	-.1	-34.3	52,899,616	3,782,225	44,348,829	3,056,883	19.3	23.7
711320	Promoters of Performing Arts, Sports, and Similar Ev	30,623,994	1,284,680	46,939,066	2,255,660	-34.8	-43.0	51,042,546	2,737,755	68,080,245	3,208,472	-25.0	-14.7
711410	Agents and Managers for Artists, Athletes, Entertaine	4,515,203	59,380	5,163,882	177,004	-12.6	-66.5	8,303,473	101,686	8,130,639	243,117	2.1	-58.2
711510	Independent Artists, Writers, and Performers	73,699,281	209,141	56,473,110	403,042	30.5	-48.1	92,682,255	384,259	72,045,289	678,924	28.6	-43.4
712110	Museums	2,837,198	90,728	6,002,755	0	-52.7		5,985,499	189,791	6,830,262	969	-12.4	19492.4
712190	Nature Parks and Other Similar Institutions	51,196	0	54,104	0	-5.4		51,196	0	113,374	0	-54.8	
713110	Amusement and Theme Parks	5,922,474	282,868	6,102,278	254,743	-2.9	11.0	15,418,972	591,889	35,590,765	496,587	-56.7	19.2
713120	Amusement Arcades	10,410,423	305,308	11,585,704	386,027	-10.1	-20.9	20,931,924	680,144	21,475,322	594,019	-2.5	14.5
713210	Casinos (except Casino Hotels)	34,958,621	3,262,617	41,793,403	3,713,902	-16.4	-12.2	71,353,300	6,441,384	77,747,565	6,257,259	-8.2	2.9
713290	Other Gambling Industries	48,166,395	2,053,065	65,039,690	6,148,884	-25.9	-66.6	97,156,391	4,894,851	94,712,828	7,904,131	2.6	-38.1

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
713910	Golf Courses and Country Clubs	33,708,354	1,176,699	42,541,157	1,393,129	-20.8	-15.5	72,615,624	2,544,625	77,573,898	2,528,363	-6.4	.6
713920	Skiing Facilities	1,144,222	0	103,312	0	1007.5		4,414,802	0	197,901	0	2130.8	
713930	Marinas	221,632	6,161	156,451	4,053	41.7	52.0	221,632	6,161	263,249	8,065	-15.8	-23.6
713940	Fitness and Recreational Sports Centers	26,579,200	1,079,900	26,526,195	1,115,956	.2	-3.2	60,047,889	2,528,899	46,090,512	1,527,004	30.3	65.6
713950	Bowling Centers	3,470,723	56,166	5,514,017	115,113	-37.1	-51.2	6,439,347	194,409	7,185,756	129,358	-10.4	50.3
713990	All Other Amusement and Recreation Industries	122,145,655	2,299,011	109,811,020	2,399,847	11.2	-4.2	198,782,783	4,812,428	178,682,781	5,045,481	11.2	-4.6
721110	Hotels (except Casino Hotels) and Motels	182,778,107	15,364,924	256,520,987	18,715,628	-28.7	-17.9	369,826,975	28,347,196	346,081,681	24,305,761	6.9	16.6
721120	Casino Hotels	1,462,789,232	177,488,917	1,418,191,059	185,636,137	3.1	-4.4	2,529,902,225	309,858,179	2,777,436,459	348,781,639	-8.9	-11.2
721199	All Other Traveler Accommodation	2,445,010	285,249	598,558	4,189	308.5	6709.5	3,757,362	313,683	1,306,280	6,989	187.6	4388.2
721211	RV (Recreational Vehicle) Parks and Campgrounds	1,343,915	72,940	500,545	13,786	168.5	429.1	1,926,821	84,225	1,250,995	56,724	54.0	48.5
721214	Recreational and Vacation Camps (except Campgrou	2,000,151	36,474	2,024,217	34,420	-1.2	6.0	4,107,802	193,518	4,092,917	68,901	.4	180.9
722310	Food Service Contractors	8,371,070	289,291	10,210,687	503,309	-18.0	-42.5	17,275,080	813,251	17,937,008	1,014,441	-3.7	-19.8
722320	Caterers	10,641,178	733,490	12,624,892	605,530	-15.7	21.1	19,411,213	1,318,445	21,503,605	1,143,423	-9.7	15.3
722330	Mobile Food Services	9,584,297	183,134	4,899,667	185,549	95.6	-1.3	14,455,006	365,520	9,393,079	358,839	53.9	1.9
722410	Drinking Places (Alcoholic Beverages)	489,606,959	49,221,215	530,455,680	52,857,770	-7.7	-6.9	938,939,130	89,077,345	1,043,204,530	104,621,784	-10.0	-14.9
722511	Full-Service Restaurants	527,062,940	9,128,464	593,937,775	9,835,522	-11.3	-7.2	1,044,776,254	18,445,799	1,067,025,522	18,482,535	-2.1	-2
722513	Limited-Service Restaurants	252,782,294	4,391,478	281,584,369	5,173,317	-10.2	-15.1	472,025,197	7,522,686	515,000,077	8,155,489	-8.3	-7.8
722514	Cafeterias, Grill Buffets, and Buffets	6,062,524	89,453	4,017,646	114,634	50.9	-22.0	11,726,655	188,759	7,025,857	173,204	66.9	9.0
722515	Snack and Nonalcoholic Beverage Bars	16,858,979	206,689	75,275,164	4,175,868	-77.6	-95.1	34,773,669	451,927	115,809,271	7,492,563	-70.0	-94.0
811111	General Automotive Repair	30,927,093	792,353	36,841,320	771,748	-16.1	2.7	63,388,025	1,462,286	66,979,421	1,567,288	-5.4	-6.7
811112	Automotive Exhaust System Repair	130,667	0	326,035	0	-59.9		327,438	0	544,171	2,065	-39.8	-100.0
811113	Automotive Transmission Repair	1,383,898	27,311	1,255,303	29,636	10.2	-7.8	2,901,834	53,470	2,681,076	67,291	8.2	-20.5
811114	Specialized Automotive Repair	1,456,916	135,568	1,233,800	67,894	18.1	99.7	3,349,854	291,531	2,436,607	123,432	37.5	136.2
811118	Other Automotive Mechanical and Electrical Repair a	6,576,054	291,908	7,704,259	209,815	-14.6	39.1	13,041,545	439,299	11,852,054	292,953	10.0	50.0
811121	Automotive Body, Paint, and Interior Repair and Mair	30,470,101	1,435,236	35,777,320	1,881,455	-14.8	-23.7	58,939,062	1,822,536	60,950,032	2,381,296	-3.3	-23.5
811122	Automotive Glass Replacement Shops	4,549,919	90,304	4,281,753	63,235	6.3	42.8	6,455,309	116,612	6,739,353	136,028	-4.2	-14.3
811191	Automotive Oil Change and Lubrication Shops	6,092,551	61,037	5,686,657	68,278	7.1	-10.6	12,571,496	129,917	9,835,943	126,597	27.8	2.6
811192	Car Washes	10,560,144	253,111	10,392,036	51,045	1.6	395.9	21,602,987	520,056	19,115,424	185,201	13.0	180.8
811198	All Other Automotive Repair and Maintenance	7,686,389	230,318	8,145,075	128,729	-5.6	78.9	15,515,175	402,923	14,108,365	196,921	10.0	104.6
811210	Electronic and Precision Equipment Repair and Main	1,990,191	62,190	3,185,132	51,657	-37.5	20.4	4,508,676	117,798	4,640,752	110,998	-2.8	6.1
811211	Consumer Electronics Repair and Maintenance	3,856,434	358,900	4,890,063	89,767	-21.1	299.8	5,471,908	400,612	7,626,759	321,885	-28.3	24.5
811212	Computer and Office Machine Repair and Maintenanc	2,494,988	38,633	3,581,786	48,414	-30.3	-20.2	4,876,842	84,009	5,672,347	84,585	-14.0	-7
811213	Communication Equipment Repair and Maintenance	1,136,090	57,120	2,360,231	47,901	-51.9	19.2	3,556,059	116,905	3,951,821	131,280	-10.0	-11.0
811219	Other Electronic and Precision Equipment Repair an	5,116,040	275,322	6,581,101	212,254	-22.3	29.7	8,930,164	430,028	11,663,001	415,595	-23.4	3.5
811310	Commercial and Industrial Machinery and Equipmen	27,883,561	1,704,724	32,371,439	2,298,874	-13.9	-25.8	51,535,204	3,162,660	53,103,527	3,033,891	-3.0	4.2
811411	Home and Garden Equipment Repair and Maintenanc	996,059	0	1,947,675	2,410	-48.9	-100.0	2,411,048	2,940	3,189,333	6,730	-24.4	-56.3
811412	Appliance Repair and Maintenance	2,491,046	19,950	2,932,071	40,771	-15.0	-51.1	5,003,517	38,527	6,970,457	140,815	-28.2	-72.6
811420	Reupholstery and Furniture Repair	1,249,618	26,038	1,735,561	3,783	-28.0	588.3	2,635,306	49,997	2,554,078	-14,816	3.2	437.4
811430	Footwear and Leather Goods Repair	580,528	3,565	628,687	3,120	-7.7	14.3	1,064,845	6,622	1,214,483	6,644	-12.3	-3
811490	Other Personal and Household Goods Repair and M	3,390,434	14,265	3,051,658	12,711	11.1	12.2	5,945,473	27,346	5,252,043	22,947	13.2	19.2
812111	Barber Shops	341,504	0	1,701,029	0	-79.9		2,216,593	0	3,218,349	73	-31.1	-100.0
812112	Beauty Salons	18,097,551	160,900	21,302,639	122,716	-15.0	31.1	35,843,226	310,370	35,893,709	297,227	-1	4.4
812113	Nail Salons	4,416,780	4,346	3,484,853	2,200	26.7	97.5	8,122,201	6,336	7,356,826	2,395	10.4	164.5
812191	Diet and Weight Reducing Centers	472,474	3,124	223,775	0	111.1		945,391	9,272	893,682	43,653	5.8	-78.8

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
812199	Other Personal Care Services	17,066,644	237,788	23,386,281	245,629	-27.0	-3.2	34,741,447	512,998	35,388,310	516,184	-1.8	-6
812210	Funeral Homes and Funeral Services	7,819,511	459,880	15,095,397	1,079,850	-48.2	-57.4	16,917,321	1,144,769	18,367,919	1,295,220	-7.9	-11.6
812220	Cemeteries and Crematories	1,332,584	525,631	1,760,606	126,108	-24.3	316.8	2,824,287	617,131	2,579,299	156,581	9.5	294.1
812310	Coin-Operated Laundries and Drycleaners	1,519,329	48,302	2,074,201	27,491	-26.8	75.7	2,615,103	58,800	3,966,775	95,001	-34.1	-38.1
812320	Drycleaning and Laundry Services (except Coin-Ope	7,489,744	68,080	9,755,970	121,936	-23.2	-44.2	14,667,385	123,271	17,069,354	341,578	-14.1	-63.9
812331	Linen Supply	6,116,821	302,538	6,683,248	391,212	-8.5	-22.7	12,450,325	689,838	12,265,376	823,214	1.5	-16.2
812332	Industrial Launderers	22,998,661	891,131	23,175,356	856,162	-.8	4.1	44,512,714	2,522,626	44,387,272	2,092,520	.3	20.6
812910	Pet Care (except Veterinary) Services	7,928,837	147,261	8,749,976	63,404	-9.4	132.3	15,984,226	228,322	14,638,669	141,713	9.2	61.1
812921	Photofinishing Laboratories (except One-Hour)	59,862	0	54,168	0	10.5		116,122	0	54,168	0	114.4	
812922	One-Hour Photofinishing	379,921	5,355	672,330	7,935	-43.5	-32.5	802,031	10,833	672,330	7,935	19.3	36.5
812930	Parking Lots and Garages	6,480,151	230,901	7,145,935	198,330	-9.3	16.4	11,906,667	447,434	10,917,791	286,247	9.1	56.3
812990	All Other Personal Services	33,068,899	568,100	31,940,750	264,413	3.5	114.9	54,128,108	859,420	120,494,050	821,949	-55.1	4.6
813110	Religious Organizations	1,537,296	27,213	1,276,789	9,390	20.4	189.8	2,253,478	27,213	1,943,844	16,970	15.9	60.4
813211	Grantmaking Foundations	182,985	6,533	0	0			397,384	7,647	0	0		
813212	Voluntary Health Organizations	343,625	10,683	1,852,027	0	-81.4		1,688,065	17,748	2,805,003	0	-39.8	
813219	Other Grantmaking and Giving Services	185,082	0	406,933	0	-54.5		41,848	9,163	635,607	9,418	-93.4	-2.7
813311	Human Rights Organizations	613,300	26,435	642,555	27,345	-4.6	-3.3	947,351	26,435	982,430	35,891	-3.6	-26.3
813312	Environment, Conservation and Wildlife Organization	8,182,057	1,099,962	12,719,514	1,952,859	-35.7	-43.7	26,495,338	3,830,878	13,428,489	1,994,190	97.3	92.1
813319	Other Social Advocacy Organizations	969,462	3,059	999,788	30,843	-3.0	-90.1	1,641,529	3,059	1,602,701	35,381	2.4	-91.4
813410	Civic and Social Organizations	2,899,435	37,330	2,974,623	35,853	-2.5	4.1	6,125,601	75,582	5,250,961	57,850	16.7	30.7
813910	Business Associations	10,920,892	390,945	22,502,934	230,906	-51.5	69.3	18,424,280	683,548	28,853,144	413,751	-36.1	65.2
813920	Professional Organizations	4,450,732	42,035	5,584,877	95,046	-20.3	-55.8	8,074,276	67,563	7,276,779	117,047	11.0	-42.3
813930	Labor Unions and Similar Labor Organizations	2,089,719	100,488	3,524,108	92,340	-40.7	8.8	4,676,174	203,355	5,343,174	182,326	-12.5	11.5
813940	Political Organizations	1,534,593	78,909	5,232,494	138,105	-70.7	-42.9	2,785,112	118,296	8,924,611	285,323	-68.8	-58.5
813990	Other Similar Organizations (except Business, Profe	19,135,485	759,617	20,570,841	1,114,543	-7.0	-31.8	38,313,433	1,679,020	35,448,918	1,725,137	8.1	-2.7
814110	Private Households	4,979,437	701,666	6,435,991	744,579	-22.6	-5.8	8,501,594	948,018	8,066,572	871,440	5.4	8.8
921110	Executive Offices	6,680,559	44,739	5,887,329	72,596	13.5	-38.4	11,357,578	94,630	8,905,797	139,338	27.5	-32.1
921130	Public Finance Activities	3,320,266	159,247	1,332,382	5,192	149.2	2967.5	5,264,213	221,938	1,878,468	13,048	180.2	1601.0
921150	American Indian and Alaska Native Tribal Governme	0	0	-608,917	-6,844	100.0	100.0	0	0	-608,917	-6,844	100.0	100.0
921190	Other General Government Support	2,949,080	89,924	2,037,892	65,086	44.7	38.2	5,135,645	202,959	4,790,089	140,034	7.2	44.9
922130	Legal Counsel and Prosecution	7,665,960	124,057	7,435,175	79,232	3.1	56.6	12,196,968	213,615	10,854,372	168,524	12.4	26.8
922150	Parole Offices and Probation Offices	89,568	0	57,711	0	55.2		173,030	0	116,738	0	48.2	
922160	Fire Protection	4,798,478	233,338	5,065,143	267,393	-5.3	-12.7	9,669,624	482,897	6,445,163	284,623	50.0	69.7
922190	Other Justice, Public Order, and Safety Activities	228,147	30,000	124,135	0	83.8		698,147	60,000	399,711	16,200	74.7	270.4
923110	Administration of Education Programs	97,364	30,765	487,065	9,992	-80.0	207.9	1,224,246	61,531	735,587	12,992	66.4	373.6
923120	Administration of Public Health Programs	337,105	2,605	642,159	2,605	-47.5	.0	752,322	5,211	834,633	12,578	-9.9	-58.6
923130	Administration of Human Resource Programs	2,122,040	26,351	1,222,231	15,033	73.6	75.3	3,281,521	26,351	1,710,980	30,712	91.8	-14.2
923140	Administration of Veterans' Affairs	2,425,320	86,375	3,711,833	78,075	-34.7	10.6	4,890,413	169,922	5,078,430	133,375	-3.7	27.4
924110	Administration of Air and Water Resource and Solid	541,868	11,901	726,772	39,081	-25.4	-69.5	1,068,338	31,447	1,202,706	94,164	-11.2	-66.6
925110	Administration of Housing Programs	0	0	1,296,799	0	-100.0		2,157,697	0	2,466,297	0	-12.5	
925120	Administration of Urban Planning and Community an	349,025	25,081	0	0			661,364	52,068	283,334	32,698	133.4	59.2
926110	Administration of General Economic Programs	347,724	0	660,708	0	-47.4		1,016,667	18,393	1,198,702	29,736	-15.2	-38.1
926120	Regulation and Administration of Transportation Proq	214,852	0	114,565	0	87.5		359,703	0	224,594	0	60.2	
926130	Regulation and Administration of Communications, E	65,558	0	0	0			65,558	0	0	0		

For Quarter Ending 12/31/2023 (FIN)

**Modified Business Tax - General Business**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
926140	Regulation of Agricultural Marketing and Commoditie	137,826	1,280	390,172	1,105	-64.7	15.8	256,158	2,559	580,285	2,210	-55.9	15.8
926150	Regulation, Licensing, and Inspection of Miscellaneo	532,412	22,940	618,846	25,187	-14.0	-8.9	1,161,864	49,305	2,413,191	55,727	-51.9	-11.5
927110	Space Research and Technology	1,432,149	33,521	1,731,419	40,700	-17.3	-17.6	2,397,056	33,521	2,810,085	42,752	-14.7	-21.6
928110	National Security	110,936	1,163	478,796	951	-76.8	22.3	110,936	1,163	478,796	951	-76.8	22.3
928120	International Affairs	311,022	0	365,214	0	-14.8		691,585	0	642,593	0	7.6	
	<b>Subtotal</b>	<b>\$17,876,620,720</b>	<b>*****</b>	<b>\$20,549,867,030</b>	<b>\$1,100,563,771</b>	<b>-13.0%</b>	<b>-4.1%</b>	<b>\$33,870,851,586</b>	<b>\$1,976,819,242</b>	<b>\$34,993,935,060</b>	<b>\$2,012,074,899</b>	<b>-3.2%</b>	<b>-1.8%</b>



For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - Financial Institution**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
212222	Silver Ore Mining	0	0	0	0			0	0	0	0		
221112	Fossil Fuel Electric Power Generation	33,115	0	72,462	6,049	-54.3	-100.0	72,632	3,777	72,462	6,049	.2	-37.6
236115	New Single-Family Housing Construction (except F	135,425	10,503	622,194	0	-78.2		340,978	33,455	622,194	0	-45.2	
323111	Commercial Printing (except Screen and Books)	41,746	0	0	0			41,746	0	0	0		
325998	All Other Miscellaneous Chemical Product and Pre	0	0	0	0			0	0	0	0		
339920	Sporting and Athletic Goods Manufacturing	292,317	2,945	201,780	2,324	44.9	26.7	292,317	2,945	201,780	2,324	44.9	26.7
423820	Farm and Garden Machinery and Equipment Merc	136,500	8,420	132,500	7,821	3.0	7.7	273,000	16,241	265,000	15,288	3.0	6.2
424210	Drugs and Druggists' Sundries Merchant Wholesal	654,210	0	1,203,335	30,735	-45.6	-100.0	654,210	0	1,203,335	30,735	-45.6	-100.0
424510	Grain and Field Bean Merchant Wholesalers	0	0	0	0			60,000	0	123,500	0	-51.4	
425110	Business to Business Electronic Markets	0	0	0	0			0	0	-14,000	0	100.0	
425120	Wholesale Trade Agents and Brokers	0	0	0	0			0	0	0	0		
441210	Recreational Vehicle Dealers	0	0	6,534	0	-100.0		0	0	6,534	0	-100.0	
444220	Nursery, Garden Center, and Farm Supply Stores	0	0	4,831	0	-100.0		0	0	59,296	0	-100.0	
446110	Pharmacies and Drug Stores	0	0	-5,184,911	-405	100.0	100.0	0	0	-5,184,911	-405	100.0	100.0
446120	Cosmetics, Beauty Supplies, and Perfume Stores	177,730	0	284,523	15,495	-37.5	-100.0	371,269	0	301,573	15,495	23.1	-100.0
448320	Luggage and Leather Goods Stores	38,424	8,360	51,052	8,513	-24.7	-1.8	97,471	19,256	93,572	16,777	4.2	14.8
452319	All Other General Merchandise Stores	0	0	74,080	0	-100.0		20,176	0	74,080	0	-72.8	
453310	Used Merchandise Stores	9,339	0	9,339	0	.0		18,011	0	9,339	0	92.9	
454110	Electronic Shopping and Mail-Order Houses	557,918	28,167	554,663	30,830	.6	-8.6	1,037,616	58,500	1,078,787	57,897	-3.8	1.0
454390	Other Direct Selling Establishments	0	0	-72,000	0	100.0		0	0	-72,000	0	100.0	
484230	Specialized Freight (except Used Goods) Trucking	81,892	0	73,271	0	11.8		161,175	0	153,369	0	5.1	
486210	Pipeline Transportation of Natural Gas	25,872,751	0	41,471,227	0	-37.6		52,881,869	0	41,471,227	0	27.5	
511210	Software Publishers	0	0	883,421	59,829	-100.0	-100.0	-60,170	0	900,037	59,829	-106.7	-100.0
512250	Record Production and Distribution	0	0	49,886	2,851	-100.0	-100.0	0	0	168,705	4,940	-100.0	-100.0
518210	Data Processing, Hosting, and Related Services	2,667,336	183,582	2,136,215	3,467	24.9	5194.9	4,679,659	208,660	3,887,561	17,389	20.4	1100.0
519130	Internet Publishing - Broadcasting and Web Searc	8,723	0	17,446	0	-50.0		16,200	0	17,446	0	-7.1	
519190	All Other Information Services	21,646,161	101,120	0	0			36,163,338	222,865	0	0		
521110	Monetary Authorities - Central Bank	1,332,083	92,956	1,361,999	106,963	-2.2	-13.1	2,486,579	168,656	2,315,935	191,636	7.4	-12.0
522110	Commercial Banking	69,549,512	6,934,041	246,355,785	20,619,919	-71.8	-66.4	217,349,645	19,839,378	305,301,805	23,927,236	-28.8	-17.1
522120	Savings Institutions	171,711	29,886	413,064	28,748	-58.4	4.0	424,887	56,544	548,876	44,398	-22.6	27.4
522130	Credit Unions	236,718	4,300	446,676	3,601	-47.0	19.4	470,498	8,885	478,984	7,203	-1.8	23.4
522190	Other Depository Credit Intermediation	12,020,603	1,367,586	11,669,016	1,238,255	3.0	10.4	22,605,066	3,119,120	12,733,027	1,360,332	77.5	129.3
522210	Credit Card Issuing	31,932,123	2,453,461	77,250,959	9,914,225	-58.7	-75.3	93,354,426	2,497,412	200,031,067	11,787,884	-53.3	-78.8
522220	Sales Financing	25,725,360	3,714,530	15,840,157	1,706,921	62.4	117.6	51,005,280	7,550,160	29,776,660	3,023,035	71.3	149.8
522291	Consumer Lending	15,458,107	917,214	20,151,567	692,874	-23.3	32.4	40,307,755	1,981,908	37,970,799	1,554,395	6.2	27.5
522292	Real Estate Credit	25,959,756	1,424,132	48,145,454	2,892,802	-46.1	-50.8	54,488,633	2,781,760	86,145,648	4,927,256	-36.7	-43.5
522293	International Trade Financing	0	0	0	0			41,250	0	8,000	999	415.6	-100.0
522294	Secondary Market Financing	55,946	7,735	1,199,502	930	-95.3	732.1	116,873	13,303	1,802,503	1,859	-93.5	615.6
522298	All Other Nondepository Credit Intermediation	1,849,129	117,964	1,942,708	105,132	-4.8	12.2	5,171,848	167,535	3,895,346	206,987	32.8	-19.1
522310	Mortgage and Nonmortgage Loan Brokers	45,330,274	2,070,092	57,737,298	1,945,387	-21.5	6.4	102,759,090	3,944,997	113,429,491	4,061,582	-9.4	-2.9
522320	Financial Transactions Processing, Reserve, and C	5,475,204	347,437	6,368,934	190,596	-14.0	82.3	13,070,512	560,015	9,889,085	281,390	32.2	99.0

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN.)

**Modified Business Tax - Financial Institution**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
522390	Other Activities Related to Credit Intermediation	12,312,426	188,260	20,546,492	186,653	-40.1	.9	20,041,860	373,846	25,490,416	347,132	-21.4	7.7
523110	Investment Banking and Securities Dealing	24,203,399	609,053	28,243,363	487,167	-14.3	25.0	44,316,882	1,172,490	44,563,453	952,934	-6	23.0
523120	Securities Brokerage	60,542,742	2,130,520	66,680,610	2,532,144	-9.2	-15.9	115,377,038	4,098,145	101,575,187	3,866,040	13.6	6.0
523130	Commodity Contracts Dealing	172,500	0	22,500	0	666.7		172,500	0	22,500	0	666.7	
523140	Commodity Contracts Brokerage	76,504	2,423	119,349	2,246	-35.9	7.9	138,722	4,846	165,589	4,491	-16.2	7.9
523150	Investment Banking and Securities Intermediation	5,870,734	499	1,655,347	9,539	254.7	-94.8	6,477,720	20,565	2,130,470	20,068	204.1	2.5
523910	Miscellaneous Intermediation	4,906,157	57,787	5,307,343	62,141	-7.6	-7.0	9,350,247	133,838	8,771,297	104,937	6.6	27.5
523920	Portfolio Management	16,304,662	460,688	21,188,862	370,468	-23.1	24.4	26,841,411	850,741	29,648,886	637,520	-9.5	33.4
523930	Investment Advice	26,655,144	1,339,793	41,558,023	728,933	-35.9	83.8	56,004,616	2,433,869	58,360,026	1,165,896	-4.0	108.8
523940	Portfolio Management and Investment Advice	3,122,784	81,405	3,136,291	96,404	-.4	-15.6	5,092,227	123,368	4,212,048	110,805	20.9	11.3
523991	Trust, Fiduciary, and Custody Activities	5,767,126	354,402	3,654,165	212,333	57.8	66.9	8,969,433	626,994	7,884,637	538,618	13.8	16.4
523999	Miscellaneous Financial Investment Activities	1,451,865	37,998	1,667,990	35,847	-13.0	6.0	2,661,618	61,413	2,851,086	66,085	-6.6	-7.1
524113	Direct Life Insurance Carriers	2,296,894	53,162	2,093,967	67,921	9.7	-21.7	4,235,682	123,854	4,188,792	127,782	1.1	-3.1
524114	Direct Health and Medical Insurance Carriers	393,698	38,370	0	0			738,809	77,612	196,108	22,285	276.7	248.3
524128	Other Direct Insurance (except Life, Health, and M	2,040,481	155,624	1,716,873	134,748	18.8	15.5	3,780,128	284,138	3,275,545	264,720	15.4	7.3
524210	Insurance Agencies and Brokerages	1,490,324	60,315	1,148,710	50,943	29.7	18.4	2,962,310	112,632	1,739,342	69,533	70.3	62.0
524292	Third Party Administration of Insurance and Pensic	804,513	77,792	1,118,154	65,990	-28.0	17.9	1,486,033	170,695	1,812,448	104,336	-18.0	63.6
525120	Health and Welfare Funds	582,958	0	411,231	0	41.8		1,023,859	0	802,962	0	27.5	
525910	Open-End Investment Funds	6,560	3,413	19,326,982	15,181,244	-100.0	-100.0	10,342,697	7,369,796	19,327,207	15,181,244	-46.5	-51.5
525920	Trusts, Estates, and Agency Accounts	4,408,278	207,031	5,508,445	271,567	-20.0	-23.8	8,765,790	416,322	8,931,019	500,159	-1.9	-16.8
525990	Other Financial Vehicles	2,099,508	42,569	1,443,923	17,408	45.4	144.5	5,386,187	78,056	2,699,807	35,210	99.5	121.7
531120	Lessors of Nonresidential Buildings (except Miniwa	557,539	121,329	560,951	58,110	-.6	108.8	1,068,192	180,783	1,081,783	116,939	-1.3	54.6
531210	Offices of Real Estate Agents and Brokers	92,046	5,565	218,930	3,188	-58.0	74.5	189,857	10,124	338,425	6,377	-43.9	58.8
531311	Residential Property Managers	0	0	16,737	0	-100.0		0	0	31,307	0	-100.0	
531312	Nonresidential Property Managers	31,200	0	65,736	0	-52.5		63,183	0	141,716	0	-55.4	
531320	Offices of Real Estate Appraisers	114,125	7,173	334,194	22,503	-65.9	-68.1	266,103	18,567	334,194	22,503	-20.4	-17.5
531390	Other Activities Related to Real Estate	176,918	16,276	46,836	0	277.7		1,523,159	175,148	112,418	0	1254.9	
532112	Passenger Car Leasing	583,339	0	2,594,331	272,174	-77.5	-100.0	1,647,125	141,598	4,964,860	523,120	-66.8	-72.9
532210	Consumer Electronics and Appliances Rental	81,857	0	44,531	0	83.8		127,733	0	44,531	0	186.8	
532412	Construction, Mining, and Forestry Machinery and	110,225	998	150,575	4,026	-26.8	-75.2	165,275	1,854	159,575	4,026	3.6	-54.0
532420	Office Machinery and Equipment Rental and Leasi	120,975	0	810,707	0	-85.1		281,980	9,550	1,632,075	51,309	-82.7	-81.4
532490	Other Commercial and Industrial Machinery and Ec	2,122,888	220,533	2,129,231	191,342	-.3	15.3	4,403,453	422,366	4,445,695	728,618	-1.0	-42.0
533110	Lessors of Nonfinancial Intangible Assets (except C	7,481	0	7,481	0	.0		14,000	0	14,962	0	-6.4	
541199	All Other Legal Services	0	0	6,733	0	-100.0		0	0	6,733	0	-100.0	
541211	Offices of Certified Public Accountants	1,691,075	47,178	2,121,730	45,419	-20.3	3.9	2,669,955	88,952	3,084,803	89,650	-13.4	-.8
541214	Payroll Services	18,493	1,146	30,000	640	-38.4	79.0	32,916	1,146	92,179	2,668	-64.3	-57.0
541219	Other Accounting Services	151,064	0	120,695	0	25.2		317,883	0	317,808	0	.0	
541340	Drafting Services	57,692	789	57,691	709	.0	11.4	125,000	1,710	124,998	40,572	.0	-95.8
541511	Custom Computer Programming Services	113,475	0	164,614	0	-31.1		245,999	0	164,614	0	49.4	
541512	Computer Systems Design Services	0	0	0	0			0	0	0	0		
541611	Administrative Management and General Managen	1,015,774	40,461	848,843	36,799	19.7	10.0	1,788,330	58,959	1,436,650	91,991	24.5	-35.9

Nevada Department of Taxation  
**Modified Business Tax Statistics**

For Quarter Ending 12/31/2023 (FIN)

**Modified Business Tax - Financial Institution**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
541614	Process, Physical Distribution, and Logistics Cons	0	0	15,007	0	-100.0		0	0	29,452	0	-100.0	
541618	Other Management Consulting Services	15,000	0	15,000	0	.0		30,000	0	15,000	0	100.0	
541713	Research and Development in Nanotechnology	0	0	0	0			0	0	0	0		
541715	Research and Development in the Physical, Engin	0	0	0	0			0	0	0	0		
541890	Other Services Related to Advertising	42,590	6,352	41,687	6,352	2.2	.0	83,176	12,704	83,481	12,704	-.4	.0
541990	All Other Professional, Scientific, and Technical Se	95,399	0	338,514	0	-71.8		2,727,095	79,525	378,326	0	620.8	
551111	Offices of Bank Holding Companies	512,521	3,879	1,290,267	21,996	-60.3	-82.4	1,077,480	5,531	2,219,542	23,651	-51.5	-76.6
551112	Offices of Other Holding Companies	5,326,401	214,865	3,137,499	186,720	69.8	15.1	8,250,801	446,818	5,243,470	373,913	57.4	19.5
551114	Corporate, Subsidiary, and Regional Managing Off	4,734,371	439,248	11,139,910	434,318	-57.5	1.1	5,666,843	472,266	9,574,307	374,500	-40.8	26.1
561110	Office Administrative Services	318,047	0	-30,094	0	1156.9		462,398	0	82,800	0	458.4	
561410	Document Preparation Services	182,993	5,749	0	0			3,316,989	81,610	0	0		
561422	Telemarketing Bureaus	1,942,380	955,151	3,782,254	0	-48.6		3,858,501	1,550,958	3,782,254	0	2.0	
561440	Collection Agencies	833,154	27,794	56,628	2,256	1371.3	1132.0	1,339,877	30,369	416,166	8,659	222.0	250.7
561450	Credit Bureaus	0	0	0	0			0	0	17,110	0	-100.0	
561491	Repossession Services	0	0	0	0			0	0	6,964	234	-100.0	-100.0
561499	All Other Business Support Services	505,235	21,310	143,479	0	252.1		1,413,722	40,059	1,059,804	5,315	33.4	653.7
561611	Investigation Services	450	0	225	0	100.0		450	0	450	0	.0	
561612	Security Guards and Patrol Services	257,161	0	807,280	32,869	-68.1	-100.0	478,335	0	1,675,534	64,895	-71.5	-100.0
561990	All Other Support Services	2,666,777	13,475	329,131	9,561	710.2	40.9	2,939,108	18,006	993,604	13,057	195.8	37.9
611430	Professional and Management Development Train	113,897	3,987	187,546	11,562	-39.3	-65.5	221,770	7,718	187,546	11,562	18.2	-33.3
722511	Full-Service Restaurants	34,828	4,023	25,828	6,966	34.8	-42.2	52,828	10,046	40,828	11,932	29.4	-15.8
811111	General Automotive Repair	0	0	-107,882	0	100.0		31,894	0	-51,689	0	161.7	
811212	Computer and Office Machine Repair and Mainten	122,075	13,303	2,048,406	148,973	-94.0	-91.1	264,591	26,828	2,048,406	148,973	-87.1	-82.0
921130	Public Finance Activities	200,000	0	192,375	0	4.0		289,000	0	249,250	0	15.9	
923120	Administration of Public Health Programs	169,789	0	142,892	11,486	18.8	-100.0	317,277	13,413	304,333	23,820	4.3	-43.7
	<b>Subtotal</b>	<b>\$488,078,605</b>	<b>\$27,896,119</b>	<b>\$791,910,089</b>	<b>\$61,635,528</b>	<b>-38.4%</b>	<b>-54.7%</b>	<b>\$1,082,691,883</b>	<b>\$65,695,200</b>	<b>\$1,225,301,201</b>	<b>\$78,473,295</b>	<b>-11.6%</b>	<b>-16.3%</b>

Nevada Department of Taxation  
**Modified Business Tax Statistics**

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**Modified Business Tax - Mining**

NAICS	Description	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
		Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
211120	Crude Petroleum and Natural Gas Extraction	92,929	17,264	0	0		317.1	168,684	34,217	-13,704	8203.86	1330.9	317.1
212220	Gold Ore and Silver Ore Mining	0	0	0	0			3,107	0	0	0		
212221	Gold Ore Mining	259,041,347	43,830,788	266,318,782	42,342,686	-2.7	4.1	537,382,988	89,500,660	529,150,452	85955998.6	1.6	4.1
212222	Silver Ore Mining	10,038,127	1,221,495	17,888,968	3,123,102	-43.9	-21.9	18,726,612	2,439,770	17,888,968	3123101.88	4.7	-21.9
212230	Copper, Nickel, Lead, and Zinc Mining	16,870,756	3,584,882	15,772,301	3,811,728	7.0	79.0	31,130,069	7,246,752	31,662,303	4047434.85	-1.7	79.0
212299	All Other Metal Ore Mining	0	0	22,350	0	-100.0		45,606	0	115,863	0	-60.6	
212311	Dimension Stone Mining and Quarrying	26,798	8,129	34,037	2,824	-21.3	261.8	59,833	11,722	58,098	3239.82	3.0	261.8
212322	Industrial Sand Mining	2,341,645	199,019	3,644,142	325,466	-35.7	-18.4	3,813,724	394,341	4,967,974	483474.18	-23.2	-18.4
212325	Clay and Ceramic and Refractory Minerals Mining	2,471,696	390,390	2,861,590	385,835	-13.6	44.8	9,510,645	1,156,893	5,655,205	799130.93	68.2	44.8
212393	Other Chemical and Fertilizer Mineral Mining	1,628,362	0	1,432,815	0	13.6		1,628,362	0	1,432,815	0	13.6	
212399	All Other Nonmetallic Mineral Mining	2,744,502	915,191	8,174,893	697,552	-66.4	-19.6	9,152,337	974,613	15,115,006	1212131.56	-39.4	-19.6
213112	Support Activities for Oil and Gas Operations	235,244	0	255,727	0	-8.0		482,066	0	513,688	0	-6.2	
213114	Support Activities for Metal Mining	178,625	41,376	284,815	30,234	-37.3	-42.5	323,684	60,815	663,450	105718.49	-51.2	-42.5
221116	Geothermal Electric Power Generation	11,065,824	1,522,866	12,858,114	1,441,653	-13.9	-21.0	22,994,395	2,250,986	23,952,219	2848794.21	-4.0	-21.0
221118	Other Electric Power Generation	62,718	2,182	62,274	3,717	.7	-37.9	126,040	4,613	128,309	7434	-1.8	-37.9
322110	Pulp Mills	255,595	42,573	250,564	44,290	2.0	-12.8	473,154	80,727	458,178	92537.82	3.3	-12.8
327310	Cement Manufacturing	2,924,398	417,375	2,830,891	437,250	3.3	-.9	5,516,069	834,750	5,684,364	842700	-3.0	-.9
327410	Lime Manufacturing	4,967,417	510,657	6,999,758	786,709	-29.0	-31.2	10,844,785	1,407,491	15,492,517	2044554.14	-30.0	-31.2
327420	Gypsum Product Manufacturing	1,317,698	517,004	4,438,764	599,037	-70.3	-10.0	5,755,596	1,052,080	8,965,401	1168366.6	-35.8	-10.0
327992	Ground or Treated Mineral and Earth Manufacturin	108,866	0	0	0			180,488	0	312,030	0	-42.2	
423810	Construction and Mining (except Oil Well) Machine	216,723	12,640	0	0		1199.4	369,260	19,058	144,556	1466.67	155.4	1199.4
551114	Corporate, Subsidiary, and Regional Managing Off	304,890	60,040	0	0		117.5	636,602	120,080	322,873	55200	97.2	117.5
	<b>Subtotal</b>	<b>\$316,894,161</b>	<b>\$53,293,871</b>	<b>\$344,130,784</b>	<b>\$54,032,082</b>	<b>-7.9%</b>	<b>-1.4%</b>	<b>\$659,324,108</b>	<b>\$107,589,571</b>	<b>\$662,670,566</b>	<b>\$102,799,488</b>	<b>-5%</b>	<b>4.7%</b>

For Quarter Ending 12/31/2023 (FIN)

**Modified Business Tax - Total**

	DECEMBER 2023		DECEMBER 2022		% Change		Current Year Fiscal YTD		Prior Year Fiscal YTD		% Change	
	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C	Gross Wages	Health Care	Gross Wages	Health Care	G W	H C
<b>Total</b>	\$18,681,593,486	\$1,136,934,696	\$21,685,907,903	\$1,216,231,381	-13.9%	-6.5%	\$35,612,867,577	\$2,150,104,012	\$36,881,906,828	\$2,193,347,681	-3.4%	-2.0%