NVEnergy

Economic Development

Clark County Business Overview

Incentives
Taxes
Business Resources
Largest Employers
Fortune 1000 Companies
Impact Fees
Business Start Up Information

The incentives of doing business in Nevada are expansive. Nevada boasts one of the most liberal tax structures in the nation and from a tax-planning perspective, the return on investment in the form of tax saving dollars can be enormous.

Incentives

All files open in Adobe Acrobat in a new window

- Minimum State Requirements for Urban Areas
- Minimum State Requirements for Expansions
- Minimum State Requirements for Urban Recycling and Intellectual Property

Taxes

Sales Tax Rate

In Clark County, the sales tax rate is **8.100**.

Property Tax Rate

In Clark County, the 2009-10 average county wide tax rate is **3.1849**.

Calculating Real Property Taxes

The formula for calculating real property tax is as follows:

Taxable Value x .35 = Assessed Value
Assessed Value x Tax Rate = Total Real Property Tax

For more information, please see How Property Taxes are Calculated.

Calculating Personal Property Taxes

Using the Cost Conversion Factor tables in the Personal Property Manual, use the following formula to calculate the assessed value. The assessed value is the value on which taxes are calculated.

Actual Cost x Cost Index (for appropriate year) = Cost of Replacement
Cost of Replacement x Percent Good = Taxable Value
Taxable Value x .35 = Assessed Value
Assessed Value x Tax Rate = Total Personal Property Tax

Business Resources

Nevada's Industrial Development and/or Mini-Bond Programs through Management Assistance Partnership (MAP)
If you are a Nevada manufacturer and in need of low-cost (2 to 3% below typical commercial rates) financing for real estate, buildings or new equipment, MAP may be able to help you qualify for Nevada's Industrial Development and/or Mini-Bond Programs. Bond Programs

www.itssimple.biz
An easily understandable site including all the information an entrepreneur would need to start a business.

Clark County's Largest Employers

Employer	City	Industry	Code	# of Employees
Clark County School District	Las Vegas	Elementary & Secondary Schools	611110	30,000 - 39,999
Clark County	Las Vegas	Executive & Legislative Offices Combined	921140	9,000 - 9,499
Wynn Las Vegas LLC	Las Vegas	Casino Hotels	721120	8,000 - 8,499
Bellagio LLC	Las Vegas	Casino Hotels	721120	8,000 - 8,499
MGM Grand Hotel/Casino	Las Vegas	Casino Hotels	721120	7,500 - 7,999
Mandalay Bay Resort & Casino	Las Vegas	Casino Hotels	721120	6,000 - 6,499
Las Vegas Metropolitan Police	Las Vegas	Police Protection	922120	5,500 - 5,999
Desert Palace Inc	Las Vegas	Casino Hotels	721120	5,000 - 5,499
University of Nevada, Las Vegas	Las Vegas	Colleges & Universities	611310	4,500 - 4,999
Caesars Palace	Las Vegas	Casino Hotels	721120	4,500 - 4,999
GNS Corporation	Las Vegas	Casino Hotels	721120	4,500 - 4,999
Rio Properties Inc	Las Vegas	Casino Hotels	721120	4,000 - 4,499
University Medical Center of Southern Nevada	Las Vegas	General Medical & Surgical Hospitals	622110	4,000 - 4,499
Venetian Casino Resorts LLC	Las Vegas	Casino Hotels	721120	3,500 - 3,999
Flamingo Las Vegas Operating	Las Vegas	Casino Hotels	721120	3,000 - 3,499
City of Las Vegas	Las Vegas	Executive & Legislative Offices Combined	921140	3,000 - 3,499
Ramparts Inc	Las Vegas	Casino Hotels	721120	3,000 - 3,499
Paris Las Vegas Operating	Las Vegas	Casino Hotels	721120	3,000 - 3,499
Harrah's Las Vegas	Las Vegas	Casino Hotels	721120	2,500 - 2,999
NV Energy	Las	Electric Utility	551112	1,500 - 1,999

Vegas

Source: Nevada Department of Employment, Training and Rehabilitation (DETR), 2nd Quarter 2009

Fortune 1000 Companies with Headquarters in Clark County

Company	Division Of	Ranking	Description	Location
Boyd Gaming		967	Hotels/Casinos/Resorts	Las Vegas
Cisco Systems Investments	Cisco Systems, Inc	57	Network & Other Communications Equipment	Reno/Las Vegas
Harrah's Entertainment		263	Hotels/Casinos/Resorts	Las Vegas
Las Vegas Sands		519	Hotels/Casinos/Resorts	Las Vegas
MGM Mirage		344	Hotels/Casinos/Resorts	Las Vegas
NV Energy		608	Utility	Las Vegas
Southwest Gas		867	Utility	Las Vegas
Wynn Resorts		691	Hotels/Casinos/Resorts	Las Vegas

Source: 2009 Fortune 500 List

Fortune 1000 Companies with a Presence in Clark County

Company	Division Of	Ranking	Description	Location
ABF Freight System	Arkansas Best	954	Trucking/Truck Leasing	Sparks/Las Vegas
Abbott Labs		80	Pharmaceuticals	Las Vegas
Airgas		553	Wholesalres: Diversified	Sparks/Henderson
Anixter International		404	Wholesalers: Diversified	Reno/Las Vegas
Aramark		198	Diversified Outsourcing Services	Sparks/Las Vegas
Automatic Data Processing		297	Diversified Outsourcing Services	Las Vegas
C.H. Robinson Worldwide		300	Transportation and Logistics	Reno/Las Vegas
Cintas		561	Diversified Outsourcing Services	Sparks/Las Vegas/Henderson
Computer Science Corp		153	Information Technology Services	Las Vegas
Cummins Rocky Mountain LLC	Cummins Onan	181	Construction & Farm Machinery	Sparks/Elko/N. Las Vegas
Electronic Data Systems		115	Information Technology Services	Las Vegas
Granite Construction Nevada Operations		738	Engineering & Construction	Sparks/Las Vegas
Graybar Electric		439	Wholesalers: Diversified	Sparks/Las Vegas
IBM		14	Information Technology Services	Las Vegas
Ikon Office Solutions		541	Wholesalers: Electronics & Office Equipment	Las Vegas
J.B. Hunt Transport Services		583	Trucking/Truck Leasing	Sparks/Las Vegas
Johnson Controls		58	Motor Vehicles & Parts	Las Vegas
Landstar System		743	Trucking/Truck Leasing	Reno/Las Vegas
Lockheed Martin		54	Aerospace & Defense	Fallon/Las Vegas
Marriott International		208	Hotels/Casinos/Resorts	Reno/Las Vegas
Owens Corning		422	Building Materials, Glass	Las Vegas
Pepsi Bottling Group	PepsiCo	189	Beverages	Reno/Las Vegas/Elko
Phillips-Van Heusen		778	Apparel	Las Vegas

Corp				
Pitney Bowes		395	Computers, Office Equipment	Las Vegas
Praxair		249	Chemicals	Sparks/Las Vegas/Henderson
Qualcomm		244	Network & Other Communications Equipment	Las Vegas
Quest Diagnostics		341	Health Care: Pharmacy & Other Services	Las Vegas
R.R. Donnelley		233	Publishing/Printing	Reno/Las Vegas
Raytheon Technical Services	Raytheon	108	Aerospace & Defense	Las Vegas
Regal Entertainment Group		724	Entertainment	Henderson
Ryder System		399	Trucking/Truck Leasing	Sparks/Las Vegas
Stryker Instrument Sales	Stryker	375	Medical Products & Equipment	Las Vegas
Sysco		62	Wholesalers: Food & Grocery	Las Vegas
Tractor Supply		684	Specialty Retailers	North Las Vegas
Travel Centers of America		332	Specialty Retailers	Sparks/Las Vegas
Unisys		456	Information Technology Services	Las Vegas
United Parcel Service (Hub & Centers)	UPS Worldwide Logistics	43	Mail/Package/Freight Delivery	Sparks/Fernley/Las Vegas
URS Corporation		264	Engineering, Construction	Las Vegas
US Oncology	US Oncology Holdings	646		Henderson/Las Vegas
Werner Enterprises		855	Trucking/Truck Leasing	Las Vegas
WESCO Distribution	Wesco International	406	Wholesalers: Diversified	Sparks/Las Vegas
WW Grainger		366	Wholesalers: Diversified	Sparks/Las Vegas/Henderson
Wyndham Worldwide		528	Hotels/Casinos/Resorts	Las Vegas
Yellow & Roadway Trucking	YRC Worldwide	293	Trucking/Truck Leasing	Sparks/Las Vegas

Source: 2009 Fortune 500 List

Impact Fees

For information on impact fees, please contact the Clark County Plan Submittal Department at 702.455.3600.

Business Start Up Information*

Business License and Taxation Requirements

A business license is needed for each person, corporation, partnership, proprietorship, business association and any other similar organization that conducts an activity for profit, including an independent contractor or sole proprietor. A trade show or convention held in this state in which a business previously described takes part, or in which a person who conducts such a business attends, for a purpose related to the conduct of the business also needs a business license. Detailed information on the business license application process and taxation rates may be obtained at the Department of Taxation web page. You may obtain an application form from the Nevada Department of Taxation office nearest you, or you may click on Nevada Department of Taxation below to locate and download forms.

Nevada Department of Taxation
555 E. Washington Ave., Suite 1300
Las Vegas, NV 89101
Phone: (702) 486-2300
Fax: (702) 486-2373

Local Business License Offices

A local business license is required to operate a business in nearly all cities, most counties, and many other locations. This is in addition to the State Business License. Please contact the appropriate business license office to determine the specific licensing requirements. The Nevada Business Registration Form available from the Department of Taxation may be used to apply for a local business license as well.

Clark County
500 S. Grand Central Pkwy.
Las Vegas, NV 89101
Phone: 702.455.4252
Fax: 702.386.2168
Toll Free: 1.800.328.4813

City of Las Vegas
400 Stewart Avenue, Rm. 107
Las Vegas, NV 89101
Phone: 702.229.6281
Fax: 702.382.6642

City of Henderson
240 Water Street #108
Henderson, NV 89015
Phone: 702.565.2045
Fax: 702.568.5603

City of North Las Vegas
2266 Civic Center Drive
N. Las Vegas, NV 89030
Phone: 702.633.1520
Fax: 702.649.6091

City of Boulder
401 California Street
Boulder City, NV 89006
Phone: 702.2939219
Fax: 702.293.9392

City of Mesquite
10 E. Mesquite Blvd.
Mesquite, NV 89024
Phone: 702.346.5295
Fax: 702.346.5382

Employer Identification Number

Every partnership or corporation must have an Employer Identification Number (EIN) to use as its taxpayer number. Sole proprietors must also have an EIN if they pay wages to one or more employees or if they are required to file any excise tax returns.

Internal Revenue Service Employer Identification Number
4750 W. Oakey Boulevard
Las Vegas, NV 89102

Phone: 1.800.829.1040

Business Personal Property Declaration Form

Nevada tax laws require all persons, firms, or businesses owning, renting, leasing, or controlling business personal property to file a Business Personal Property Declaration Form. Please contact your city or county government office for more information.

Workman's Compensation Insurance

Every business that employs anyone must by law, obtain workers compensation insurance coverage unless that entity is certified by the Commissioner of Insurance as a self-insured employer.

State of Nevada Department of Business and Industry Division of Insurance
2501 E. Sahara Avenue #302
Las Vegas, NV 89158
Phone: 702.486.4009
Fax: 702.486.4007

Nevada Unemployment Compensation Program

Any business that employs one or more workers is an "employing unit" and must register with the Nevada Unemployment Compensation Program. Registration is made by submitting a Nevada Business Registration Form to the employment security division as soon as workers are hired.

Employment Security Division
1830 E. Sahara Avenue #313
Las Vegas, NV 89104
Phone: 702.486.0250
Fax: 702.486.8226

I-9 Forms for New Employees

Every employer is required, within 72 hours of hiring a new employee, to maintain a completed, signed, witnessed, and dated I-9 Form for each employee.

Immigration & Naturalization Service
3373 Pepper Lane
Las Vegas, NV 89120
Phone: 1.800.375.5283
Forms Request Line 1.800.870.FORM

W-4 Forms

Every employee hired is to complete a W-4 Form so that the employer can withhold the proper amount of income tax from each paycheck. Any change in the employee's tax status requires a new form.

Internal Revenue Service
4750 W. Oakey Blvd.
Las Vegas, NV 89102
Phone: 1.800.829.1040

Nevada Labor Statutes

All employers must comply with Nevada's Labor Statutes and must post a sign explaining these laws at the place of business.

State Labor Commission
555 E. Washington Avenue, Suite 4100
Las Vegas, NV 89101

Phone: 702.486.2650
Fax: 702.486.2660

Incorporating

Businesses interested in incorporating, along with non-Nevada businesses seeking permission to do business in Nevada, should register with the Secretary of State's Office. The Secretary of State's office handles commercial recordings (incorporation), securities, notaries, and election information.

Secretary of State
Capital Building
101 N. Carson St., Suite 3
Carson City, NV 89701
Phone: 775.687.5203
Fax: 775.687.3471
Document on demand directory: 1.800.583.9486

Zoning Offices

The applicable city or county zoning ordinances should be checked to ensure that the desired location is zoned for the proposed type of business before buying or leasing property. For home-based businesses, please verify if a Home Occupation Permit will be required. Contact your local government office(s), or you may find the applicable zoning office(s) in the limited list above under Local Business License Offices.

Using a Fictitious Name

A fictitious name/dba certificate is required for all businesses that plan to use a name different than their legal or corporate name. It is best to check with the County Clerk's office where your business is located to determine if the fictitious name desired is available.

*Source: Nevada Commission on Economic Development

Information on this website, while from reliable sources, is to be used only as a guide.