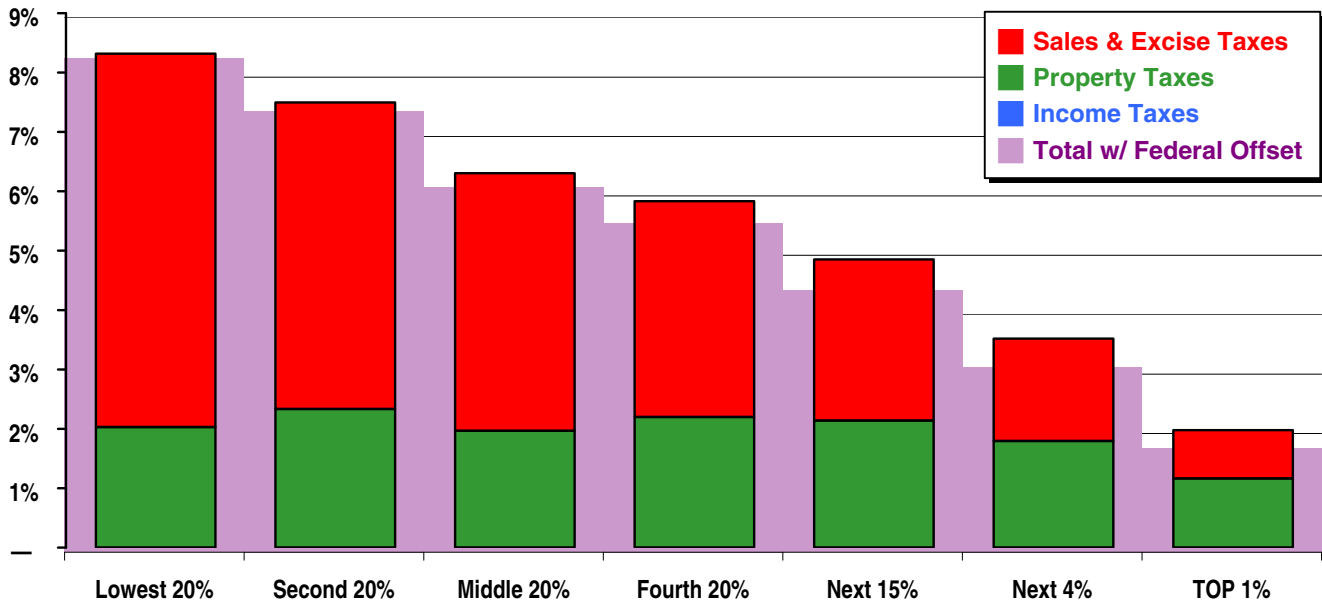


# Nevada

## State & Local Taxes in 2002

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
<b>Income Range</b>	Less than \$17,000	\$17,000 – \$27,000	\$27,000 – \$42,000	\$42,000 – \$67,000	\$67,000 – \$125,000	\$125,000 – \$297,000	\$297,000 or more
<b>Average Income in Group</b>	\$11,000	\$21,200	\$33,600	\$53,500	\$87,000	\$178,400	\$1,186,300
<b>Sales &amp; Excise Taxes</b>	<b>6.3%</b>	<b>5.2%</b>	<b>4.3%</b>	<b>3.6%</b>	<b>2.7%</b>	<b>1.7%</b>	<b>0.8%</b>
General Sales—Individuals	3.4%	3.0%	2.6%	2.3%	1.7%	1.2%	0.6%
Other Sales & Excise—Ind.	1.3%	0.8%	0.7%	0.6%	0.4%	0.2%	0.0%
Sales & Excise on Business	1.6%	1.3%	1.0%	0.8%	0.6%	0.4%	0.2%
<b>Property Taxes</b>	<b>2.0%</b>	<b>2.3%</b>	<b>2.0%</b>	<b>2.2%</b>	<b>2.1%</b>	<b>1.8%</b>	<b>1.2%</b>
Property Taxes on Families	2.0%	2.3%	1.9%	2.1%	2.0%	1.6%	0.7%
Other Property Taxes	0.1%	0.0%	0.0%	0.1%	0.1%	0.2%	0.5%
<b>Income Taxes</b>	—	—	—	—	—	—	—
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	—	—	—	—	—	—	—
<b>TOTAL TAXES</b>	<b>8.3%</b>	<b>7.5%</b>	<b>6.3%</b>	<b>5.8%</b>	<b>4.9%</b>	<b>3.5%</b>	<b>2.0%</b>
<b>Federal Deduction Offset</b>	-0.0%	-0.1%	-0.2%	-0.3%	-0.4%	-0.4%	-0.2%
<b>TOTAL AFTER OFFSET</b>	<b>8.3%</b>	<b>7.4%</b>	<b>6.1%</b>	<b>5.6%</b>	<b>4.4%</b>	<b>3.1%</b>	<b>1.8%</b>

Note: Table shows 2002 tax law at 2000 income levels.

# Nevada Details

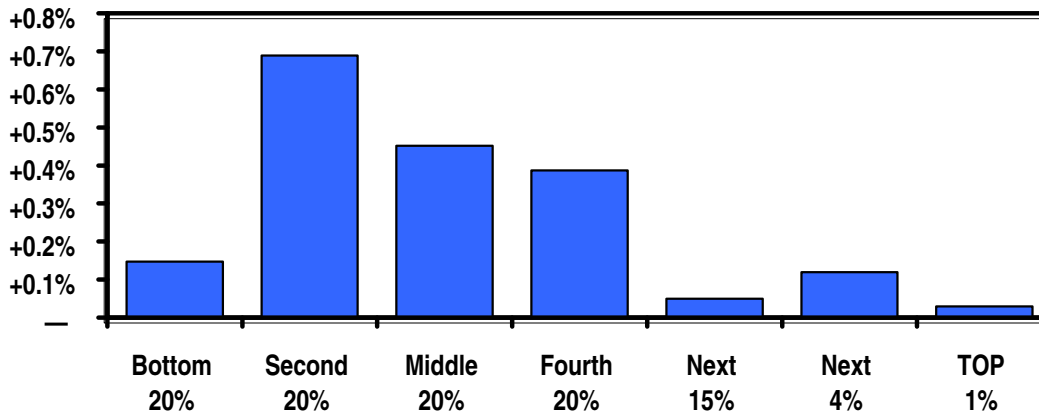
## Progressive Features

- ✓ Food exempt from sales tax

## Regressive Features

- ✗ No income tax
- ✗ Heavy reliance on sales taxes

Changes in Tax as Share of Income, 1989 - 2002

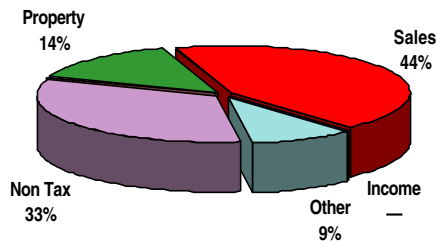


	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
<b>Sales &amp; Excise</b>	-0.2%	-0.1%	-0.0%	-0.0%	-0.0%	-0.0%	+0.0%
<b>Property</b>	+0.4%	+0.8%	+0.6%	+0.5%	+0.2%	+0.2%	+0.1%
<b>Income</b>	—	—	—	—	—	—	—
<b>Federal Offset</b>	+0.0%	-0.0%	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%
<b>Overall Change</b>	+0.1%	+0.7%	+0.5%	+0.4%	+0.0%	+0.1%	+0.0%

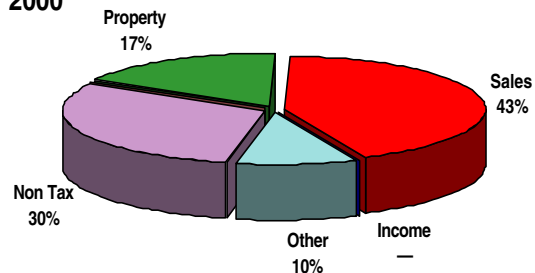
Nevada general sales taxes were increased at both the state and local levels in the 1990s but the pressure of this regressive change was offset by the inflationary erosion of excise taxes.

## Composition of Revenues

1989



2000



Source: Government Finances, US Department of Census