

Western States Comparison

State	Corporate Income	Sales and Use*	Personal Income
NEVADA	None	6.5%	None
Arizona	6.968%	5.6%	2.87% to 5.04%
California	8.84%	6.0%	1.0% to 9.3%
Colorado	4.63%	2.9%	4.63%
Idaho	7.6%	5.0%	1.6% to 7.8%
Oregon	6.6%	None	5.0% to 9.0%
Utah	5.0%	4.75%	2.3% to 7.0%
Washington	None	6.5%	None

*Local rates may be additional. For example, in Clark County the total combined rate is 7.5% (effective 10/1/2003). *Source:* Federation of Tax Administrators (Tax Year 2003 - as of Jan. 1, 2003)

Taxes

Nevada's tax climate is among the most attractive in the U.S.! There are a number of taxes common to many of the 50 states which are not imposed in Nevada. For example, the following taxes are NOT imposed in Nevada:

- Franchise
- Corporate (Taxes Measured by Net Income)
- Bank Excise Measured by Income
- Personal Income (1)
- Special Intangible
- Admissions
- Sales Tax on Food
- Bank Share Tax (2)
- Chain Store
- Inheritance

Note:

(1) In 1990, the voters of Nevada approved a constitutional amendment to prohibit the imposition of a personal income tax. (2) In 1986, voters of Nevada approved the repeal of the constitutional provision which provided for a bank share tax. *Source:* Nevada Taxpayers Association

Within the U.S. Southwest, Henderson is conveniently located to serve major southwestern markets. Henderson is approximately 50 miles from the California State line and 234 miles from Los Angeles.

Approximate distance from Henderson, Nevada to:

Anaheim, CA	222 miles
Bakersfield, CA	230 miles
Los Angeles, CA	234 miles

Oakland, CA	417 miles
Phoenix, AZ	239 miles
Reno, NV	358 miles
Salt Lake City, UT	367 miles
San Bernardino, CA	184 miles
San Diego, CA	253 miles
San Francisco, CA	435 miles

Climate

Average Monthly Temperature (30-yr. norm)	68.1 degrees
Average Monthly Humidity (30-yr. norm)	27%
Average Annual Rainfall (30-yr. norm)	4.5 inches

Source: Las Vegas Perspective 2004

Transportation

The major Interstate and highways serving Clark County are: I-15 (Los Angeles to Salt Lake City/Idaho/Montana), US 93/95 (NAFTA Transportation Route, Phoenix to Reno/Sacramento/San Francisco/Oregon/Washington). East-west vehicle transportation corridors can be accessed from these three routes.

McCarran International Airport is the eighth busiest airport in the nation. A new freight airport will be built south of Las Vegas by 2010?. Various other airports within the Las Vegas Valley, Laughlin and Clark County at large are available for commercial and private use.

The railroad built Las Vegas, so rail transportation from Clark County serves the southwest and the United States, Canada and Mexico.

- **Work Force/Education**

The combination of right-to-work legislation and population growth provides employers an expansive base for recruitment of entry-level and skilled labor pools at attractive wage rates. A variety of educational, occupational and business assistance programs are also offered to employees and employers through the University and Community College system in Southern Nevada. Area campuses include the University of Nevada, Las Vegas (UNLV) located just minutes from Henderson, the Community College of Southern Nevada Henderson campus, and Nevada State College. Private postsecondary education and training programs are also widely available in Henderson through 11 area campuses.

[Nevada's Millennium Scholarship](#), created in 1999 by Governor Kenny Guinn's Millennium Scholarship Initiative, provides college tuition to all state high school seniors meeting certain basic requirements.

- **Taxes**

Nevada's tax climate is very attractive, as Nevada does not charge corporate, franchise or personal income tax. Nevada is often considered to have one of the least burdensome tax structures in the country.

- **Infrastructure/Utilities**

Existing infrastructure, competitive rates, and reliability are important considerations for new commercial and industrial operations. Henderson is a relatively young community and hosts some of the most technologically advanced water and sewer treatment facilities. A

highly competitive market for communications technology and the underlying infrastructure is making Henderson businesses some of the best connected in the country. Commercial and industrial electrical rates in Henderson are among the best when compared against other major utilities in the desert southwest and California cities.

Utility	Provider
Water	City of Henderson (702) 260-8444
Sewer	City of Henderson (702) 260-8444
Natural Gas	Southwest Gas (702) 365-2191 (Economic Development)
Electricity	Nevada Power (702) 367-5707 (Economic Development)

- **International Businesses**

Henderson is part of a fast-growing international market connection and welcomes international business to consider the community for expansion or relocation projects. Major trade shows and conventions hosted in Southern Nevada bring millions of convention delegates and buyers to the area every year.

Foreign Trade Zone #89 operates through a variety of sites in Southern Nevada, including Henderson, offering potential advantages for firms involved in the import or export of foreign and domestic merchandise.

- **Corporate and Customized Training**

The [Community College of Southern Nevada, Institute for Business & Industry](#) offers Corporate and Customized Training to address training and educational needs of Southern Nevada business and industry. This program specializes in developing customized group training to

help companies achieve staff development and company performance objectives.

- **MAP Program**

[MAP](#) is the industrial outreach program of the University and Community College System of Nevada. MAP agents work directly with Nevada companies to speed the flow of new technology, information, and workforce development by providing both direct and referral services to client companies. Employee development is among MAP's top priorities. MAP focuses on small-and medium-sized manufacturers, construction companies, and the mining industry.

- **Nevada Business Services (NBS)**

Nevada Business Services is funded by the U.S. Department of Labor through the Workforce Investment Act to provide employment and training services to eligible residents of four southern Nevada counties. Services that can be offered to employers include new employee assessment, pre-screening and recruitment, on-the-job training and customized training.

Area Colleges & Universities:

The [Community College of Southern Nevada \(CCSN\)](#), with an enrollment in excess of 30,000 students, is the largest of the Valley's higher education institutions. CCSN serves diverse audiences in Southern Nevada through five educational areas: occupational training, university transfer preparation, continuing education, developmental education, counseling and guidance. Associate degrees and Certificates of Achievement are offered in a variety of programs. CCSN is a multi-campus college that includes a campus in [Henderson](#) at 700 College Drive.

Founded in 2002, [Nevada State College \(NSC\)](#) at Henderson is a new college within the University and Community College System of Nevada. NSC specializes in four-year baccalaureate education in much needed fields such as education and nursing, as well as in other disciplines in the arts and sciences. The campus is located at 1125 Nevada State Drive (formerly Dawson Avenue), just west of I-515 at the Wagon Wheel Exit.

The [University of Nevada, Las Vegas](#) offers a wide range of undergraduate, graduate, and doctoral programs. The University of Nevada, Las Vegas is a fully accredited, national flagship university offering a wide variety of undergraduate and graduate programs. The university currently has more than 20,000 students.

Resource Links

A variety of federal, state, and local resources are available in the area to assist local businesses, provide business information, and support specific industry sectors.

Employee Training & Recruitment

Department of Employment, Training & Rehabilitation
The [Nevada Department of Employment, Training and Rehabilitation \(DETR\)](#) provides a number of labor related services to Nevada's job seekers and employers. Services include, but are not limited to: applicant recruitment and screening, career enhancement training program, and provision of labor market information.

Corporate and Customized Training
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Nevada Business Services (NBS)
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Research, Technology, Industrial Outreach

University of Nevada, Las Vegas (UNLV)
The [University of Nevada, Las Vegas \(UNLV\)](#) is committed to economic development and diversification. UNLV is home to a number of centers, institutes and laboratories conducting research in a variety of fields.

Center for Business and Economic Research

The [Center for Business and Economic Research at the University of Nevada, Las Vegas \(UNLV\)](#) collects, analyzes, and disseminates information on the economy and businesses of Nevada.

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Nevada Manufacturer's Association (NMA)

Recognized as the voice of manufacturing in Nevada, the [Nevada Manufacturer's Association \(NMA\)](#) is an association of manufacturer's in Nevada joined together to pursue common goals.

Desert Research Institute

A nonprofit, statewide division of the University and Community College System of Nevada, the [Desert Research Institute \(DRI\)](#) pursues a full-time program of basic and applied environmental research on a local, national, and international scale.

Technology Business Alliance of Nevada (TBAN)

[TBAN](#) is dedicated solely to the development of a thriving high-tech community in Southern Nevada. Through its innovative "Virtual Accelerator" program, TBAN seeks to foster entrepreneurs and attract Venture Capital partners to the region.

Nevada Technology Council

The [Nevada Technology Council](#) is a membership-supported organization, with a statewide membership base of both private and public sector individuals who are interested in effecting change and affecting policy to enhance technology growth in Nevada. NTC membership includes entrepreneurs, business leaders, technologists, prominent government officials, scientists and involved citizens.

Small Business Development and Training

U.S. Small Business Administration

The [U.S. Small Business Administration](#) provides a wide variety of financial, technical and management assistance to help start, run, and grow businesses. The U.S. Small Business Administration (SBA) is

dedicated to providing customer-oriented, full-service programs and accurate, timely information to the entrepreneurial community.

Business.gov

Business.gov provides a one-stop, common access point for Federal Government services and information needed to assist with starting, running, and growing a business.

Nevada Small Business Development Center

The [Nevada Small Business Development Center \(SBDC\)](#) provides free and low-cost business management training and counseling for new and expanding businesses throughout Nevada.

Nevada Microenterprise Initiative (NMI)

[Nevada Microenterprise Initiative \(NMI\)](#) is a private non-profit business development corporation, founded in 1991. NMI assistance may include finance for start-ups or business expansion, entrepreneurial training, and one to one business counseling.

Service Corps of Retired Executives (SCORE)

The [SCORE](#) Association (Service Corps of Retired Executives) is a nonprofit association dedicated to entrepreneur education and the formation, growth and success of small business nationwide.

Nevada Procurement Outreach

The [Nevada Procurement Outreach Program \(POP\)](#) works to increase the flow of contract dollars to Nevada businesses by providing training and technical assistance to find, bid on, and win federal, state and local contracts.

Motion Picture Production & Entertainment Development

Nevada Film Office

The [Nevada Film Office](#) promotes and supports the use of the state's locations, services and crew members by the production industry.

Entertainment Development Corporation (EDC)

The [Entertainment Development Corporation](#) is considered the premiere professional association for the Las Vegas entertainment industry.

Henderson Motion Picture Production Liaison

The City of Henderson has designated the [Business License Division](#) as the TV & Motion Picture Liaison to facilitate filming permits and approvals within the City of Henderson. For information about license procedures and coordination, call (702) 267-1730.

International Trade Assistance

U.S. Commercial Service

The [U.S. Commercial Service](#) offers valuable assistance to help businesses export goods and services to markets worldwide.

Nevada Global Trade and Investment Office

The [Nevada Global Trade and Investment Office](#) conducts trade missions, provides export seminars and counseling services and hosts foreign delegations to Nevada.

Other Economic Development Resource Links

Nevada Commission on Economic Development

Provides specific research and statistical information about the State of Nevada. The [Nevada Commission on Economic Development \(CED\)](#) also administers Nevada incentive programs, Nevada's International Trade Program, Procurement Outreach Program (POP), and Nevada Film Office.

Nevada Development Authority (NDA)

The [Nevada Development Authority \(NDA\)](#) serves as Southern Nevada's leading regional development authority. NDA, a private, nonprofit organization, coordinates its activities with private businesses as well as state and local government officials to further diversify the economy of Southern Nevada.