

Governor Guinn has proposed the **biggest budget** in this state's history – with **new and increased taxes and fees** of over **\$1 billion!**

The centerpiece of these new taxes and fees is

The Gross Receipts Tax

The gross receipts tax or any of its variations – *a unified business tax, franchise fees*, etc., is still a gross receipts tax and is unfair to business and damaging to our state's economy!

- It taxes a business whether they make any profit or not.
- It taxes low margin/high volume businesses disproportionately.
- It pyramids by taxing every production & distribution level.
- It taxes products & services currently exempt from the sales tax.
- It takes several months and millions of dollars to expand the taxation bureaucracy to administer and collect this complex tax.
- Future legislatures can reduce the exemptions and/or raise the tax rate any time they decide they need more spending revenue.
- It requires all businesses to file a complex new tax form every quarter.
- Businesses looking to relocate will bypass Nevada in favor of more "business-friendly" states with less onerous taxes.
- Nevada's economic growth and diversification efforts will be damaged, leaving the big-casino gaming interests further in control of our economy.

The **Carson City Area Chamber of Commerce** and its business members are appreciative of the efforts of those legislators who have tried to balance the education and human services needs of the state with maintaining a positive business climate. We are particularly appreciative of **Senator Randolph Townsend** and **Senator Mark Amodei** for responding to their Carson City constituents and voting against a gross receipts tax. We are confident that **Senator Townsend and Senator Amodei** will continue to do the right thing for Nevada and for Carson City by **voting against any form of a gross receipts tax!**

Contact Sen. Amodei - 684-1470, mamodei@sen.state.nv.us
and Sen. Townsend, 684-1450, rtownsend@sen.state.nv.us

Tell them as a Carson City business you appreciate their continued votes

**AGAINST A
GROSS RECEIPTS TAX!**



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Legislative Actions Council of the
Carson City Area Chamber of Commerce,
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