



NEVADA BUSINESS CONNECTIONS

NBC PROGRESS

February 2012

Volume 5, Number 2

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Welcome to **NBC PROGRESS**, the monthly e-newsletter of Nevada Business Connections

February Meeting Information



Heidi Gansert

Please join us for our next monthly **NEVADA BUSINESS CONNECTIONS** breakfast meeting on **Wednesday, February 22nd at 8 am**. Doors will open at 7:30 am Atlantis Casino Resort, 3800 S. Virginia Street, Reno. The breakfast will feature **Heidi Gansert**, the Governor's Chief of Staff. Ms. Gansert is a former Assemblywoman and Minority Leader. Ms. Gansert has a Masters in Business Administration from the UNR and a Bachelors of Science in Engineering from Santa Clara University. As Chief of Staff, Ms. Gansert will be responsible for the Governor's overall administration, with emphasis on the budget. Also, Kris will give us an update on his recent recruitment trip to Seattle.

The meeting is scheduled for exactly one hour. Cost is \$20 for members and \$30 for guests. We take cash, check or credit card – MasterCard, VISA, Discover, and American Express. Purchase a table for eight for your company and guests for \$200 (your company name will be posted at the table.)

Please RSVP to NBC at 775.882.8306 or kris@nevadabusinessconnections.com. Alternately, RSVP to Maxine at 775.887.1294 or cccnv@sbcglobal.net. See you there!

Future Meeting Information

Third Wednesday of the Month. Doors will open at 7:30 am. Meetings are exactly one hour, 8 am to 9 am. Cost is \$20 for members and \$30 for future members. We take cash, check or credit card – MasterCard, VISA, Discover, and American Express. Please RSVP to NBC at 775.882.8306 or kris@nvbizconnect.com.

2012 NBC Breakfast Meeting Schedule		
Date	Location	Speakers
February 22 nd	Atlantis Casino Resort, Reno	Heidi Gansert , Governor's Chief of Staff
March 21 st	Atlantis Casino Resort, Reno	John Anes

We are not the experts... But we know who they are.

Greg Nixon
First Independent Bank

Darryl Rubarth
Exyst.com

Jeff Shaheen
Shaheen-Beauchamp
Builders

Sheena Shrum
Builders Association of
Western Nevada

Dick Silvera
Silvera Commercial Real
Estate Services

Dr. Fred Steinmann
EDSolutions LLC

Brad Stewart
Hire Dynamics

J. Paul Sutton
Corporate Planning and
Finance

David Toll
Gold Hill Publishing/
Nevada Web

John Uhart
Uhart Commercial Real
Estate Services

Brian Wallace
Nevada State
Development Corp.

Kris Holt
Executive Director
Nevada Business
Connections

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Appraisals
Allison-MacKenzie
Law Firm
Aloha Medicinals
Alpine Insurance

New Opportunities with NBC

Sponsor and Support

Sponsor a Monthly Breakfast: You get –

- Your business name/logo on the website, newsletter, and agenda
- Your business banner displayed at the breakfast (supplied by you)
- Seat at the Head Table
- 10 minutes of exclusive time at the breakfast to present your business in detail to the audience

Cost: \$1,000



Sponsor a Recruitment Trip: You get –

- Travel with Kris
- Your business name/logo on the website and newsletter
- Your business name/logo on any recruitment literature
- Your business name in any press release or radio show resulting from the trip

Cost: \$500 + trip expenses



Advertise on the Website and Newsletter: You get –

- Web tile with link - \$100 per month
- Newsletter ad – ¼ page - \$100 per month
½ page - \$200 per month
- Multi-month contracts available



Contact: Maxine Nietz, Capital City Computing, 775.887.1294 or cccnv@sbcglobal.net for more information.

January Meeting Notes

Government As Assistant

NBC members and guests enjoyed great presentations from Steve Driscoll, Sparks Assistant City Manager, and the Sparks Business License Team, as well as Chris Lynch, director of the Business Environment Program at UNR. The monthly breakfast meeting was held at the Gold Dust West on November 16th.



Steve Driscoll (Sparks)



Mike Chaump (Reno)



The Business Licensing Team

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NBC Members

(contd)

Altair Nano
Applied Business Solutions
ARMAC Construction
Assoc. Builders & Contractors (ABC)
Atlantis Casino Resort Spa
AVISIO Surfboards
*Bank of America
Barrett Resources
Bayliss & Associates
*Beta Manufacturing
Bill Buck
Bradley Preston
Graphic Designer
Brian Gifford & Assocs
Builders Assn. of Northern Nevada (BANN)
Builders Assn. of Western Nevada (BAWN)
*Bullis and Co CPAs
*Capital City Computing
Carson City Chamber of Commerce
Carson City Library
Carson Nugget Casino
Carson Properties
Carson Valley Chamber of Commerce
CarsonNow.com
CCIM
Century 21 Clark Properties
Charter Communications
Churchill County Economic Development
City of Carson City
City of Fernley
City of Grass Valley
City of Sparks
*Granite Construction
Grant Thornton CPAs
*Great Basin Brewing Co.
Green Enterprises
Green Light Greater Portland
Hammer Head Construction
HCI Environ & Eng Svc
*Hampton Inn
Henkes Welsh Insurance Svcs
Heritage Bank of NV
Hire Dynamics
Holiday Inn Express & Suites



Chris Lynch (UNR)



Attendees show interest



Steve Driscoll, John Bullis (Bullis & Co) and Ed Lawson (YESCO)

Sales Tax

Increasing Collections –Three Views

#1 by Jon Ralston, Las Vegas Sun & Face To Face (NBC)

Statewide taxable sales for November 2011 of \$3,393,743,983 represent a 9.6% increase over November 2010 and an 8.5% increase for the fiscal year. The largest increases in statewide taxable sales were realized by Food Services and Drinking Places, up 7.5%; Clothing and Clothing Accessories Stores, up 14.8%; Utilities, up 197.3%; Merchant Wholesalers, Durable Goods, up 19.6%; and Motor Vehicle and Parts Dealers, up 9.1%. The following major sales indicators represent changes in Nevada's economic activity for November 2011 compared to November 2010:

Fourteen of Nevada's seventeen counties recorded an increase in taxable sales for November 2011 compared to November 2010: Carson City, Humboldt and White Pine Counties recorded a decrease.

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#2 by Bill O'Driscoll, Reno Gazette-Journal (RGJ.com), January 30, 2011

Reno-Sparks consumers spent more on cars, clothes, electronics and appliances in November, helping boost taxable sales year over year for a second straight month, the state reported today.

Overall sales in Washoe County rose 5.3 percent from November 2010, helping swell statewide taxable sales by 9.6 percent in another sign of a slowly improving economy, according to the Nevada Department of Taxation report.

Within Washoe, key November increases were noted in electronics/appliance store sales, up 5.4 percent, motor vehicles/parts sales, up 5.6 percent, and clothing/ clothing accessories sales up 5.7 percent, the report showed.

In addition, wholesale durable goods sales jumped 22.4 percent and general merchandise sales rose 5.9 percent as the 2011 holiday shopping season unfolded. Elsewhere in Northern Nevada, taxable sales in Douglas County improved by one-half of a percent while sales in Carson city slipped 1.6 percent and sales in Lyon County rose 11.4 percent.

The increase in statewide sales marked the 17th consecutive monthly rise in the biggest source of revenue for state government.

So far the fiscal year that began July 1, the General Fund portion of sales taxes is 2.7 percent, or \$8.9 million, above Economic Forum projections.

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NBC Members

(contd)

Hone Company
ID Corporation
Industrial Logistics Services
Industrial Plastics
Integra Telecom
Jeffrey Benjamin
JLM Industrial Supply
JT Basque Bar & Dining Room
J.P. Copoulos Architect
J.W. McClenahan Co.
Job Opportunities In Nevada (JOIN)
*Kahl Commercial Interiors
*Kohn Colodny CPAs
LaMonica Properties
*Langhoff Consulting
Lumos & Associates
Lyon County
M&K Builders
Mallard Investment Management
*Mariner's Resort
Marriott Residence Inn MC-21
McClain's Mobile Music & DJ Svc
MCSS, Ltd.
Sen. Mike McGinness
*Metalast, Inc.
Micromanipulator
Mo & Sluggo's Bar and Grill
Moment Skis
Nevada Assn. of Counties
Nevada Business Journal Magazine
Nevada Center for Entrepreneurship and Technology
*Nevada Development Authority
Nevada Governor
Nevada Industry Excellence
Nevada Manufacturers Association
*Nevada Motor Transport Assn.
Nevada Premier Properties

#3 by Jennifer Robison, Las Vegas Review-Journal (LVRJ.com), January 30, 2012

November brought big gains in taxable sales in Nevada, with transactions among restaurants, clothing stores and car dealers surging in the month.

Statewide, taxable sales jumped 9.6 percent year over year in November, to \$3.39 billion. In Clark County, the increase was 8.6 percent, for a total of \$2.47 billion.

Clothing retailers saw sales jump 14.8 percent statewide in November, a critical shopping month that typically marks the beginning of holiday spending and includes Black Friday, the big retail sales day after Thanksgiving. Bars and restaurants experienced a 7.5 percent sales gain in the month, while dealers of cars and car parts posted a 9.1 percent rise.

Gross revenue collections from sales and use taxes totaled \$266.3 million in the month. That's an 8.8 percent increase over a year ago, and a 7.4 percent increase in the first five months of fiscal 2012, which began July 1.

The general fund portion of sales and use taxes was 2.7 percent, or \$9 million, above projections of the Economic Forum, a nonpartisan group of economists that forecasts tax revenue for state budgeting purposes.

Sales and use taxes help fund prisons and schools, among other services.

Background Paper

2012 State Business Tax Climate Index

by Mark Robyn, Tax Foundation, www.taxfoundation.org

The Tax Foundation presents the 2012 version of the *State Business Tax Climate Index* to enable business leaders, government policymakers, and taxpayers to gauge how their states' tax systems compare.

While taxes are a fact of life, not all tax systems are created equal. One measure, total taxes paid, is relevant but other elements of a state tax system can also enhance or harm the competitiveness of a state's business environment. The *Index* reduces many complex considerations to an easy-to-use ranking. (Our *State-Local Tax Burdens* report looks at tax burdens in states.)

The modern market is characterized by mobile capital and labor, with all types of business, small and large, tending to locate where they have the greatest competitive advantage. The evidence shows that states with the best tax systems will be the most competitive in attracting new businesses and most effective at generating economic and employment growth. It is true that taxes are but one factor in business decision-making. Other concerns, such as raw materials or infrastructure or a skilled labor pool, matter, but a simple, sensible tax system can positively or negatively impact business operations with regard to these very resources. Furthermore, unlike changes to a state's health care, transportation, or education system—which can take decades to implement—changes to the tax code can quickly improve a state's business climate.

It is important to remember that even in our global economy, states' stiffest and most direct competition often comes from other states. The Department of Labor reports that most mass job relocations are from one U.S. state to another, rather than to an overseas location.¹ Certainly job creation is rapid overseas, as previously underdeveloped nations enter the world economy without facing the second-highest corporate tax rate in the world, as U.S. businesses do. So state lawmakers are right to be concerned about how their states rank in the global competition for jobs and capital, but they need to be more concerned with companies moving from Detroit, MI, to Dayton, OH, rather than from Detroit to New Delhi.

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NBC Members

(contd)

Nevada Secretary of State
Nevada Small Business Development Center
Nevada State Bank
*Nevada State Development Corp.
Nevada Taxpayers Assn.
NevadaWeb
Nevadans 4 Carbon-Free Energy
Nevadaworks
Northern Nevada Chamber of Commerce
Northern Nevada Title Company
Note-Ables
Office Support Center
OHL
Pacific States Communications
Pam & Tony Parenti
Paper Cup, LLC
PAUGHCO
Pershing County/Lovelock
Plumas Bank
Polam Machining
Pro Group Mgmt
Pulte Homes
REA250
Realty Executives Regional
Transportation Commission
RE/MAX
Reno-Fernley Raceway
Reno Forklift and Storage
Reno-Tahoe Airport Authority
Reiser & Assocs.
Retail Assn of Nevada
Ribeiro Company
Shaheen-Beauchamp Builders
Shaw Consulting Service
Bob Shriver, Consultant
Sierra Land Realty
Sierra Nevada Assn. of Realtors
Sierra Sage Magazine
Silver Springs Airport
Silvera Commercial Real Estate, Inc.
Skyline Realty
Skywest and Companies
Small Business Admin

This means that state lawmakers must be aware of how their states' business climates match up to their immediate neighbors and to other states within their regions.

Anecdotes about the impact of state tax systems on business investment are plentiful. In Illinois early last decade, hundreds of millions of dollars of capital investments were delayed when then-Governor Rod Blagojevich proposed a hefty gross receipts tax. Only when the legislature resoundingly defeated the bill did the investment resume. In 2005, California-based Intel decided to build a multi-billion dollar chip-making facility in Arizona due to its favorable corporate income tax system. In 2010 Northrup Grumman chose to move its headquarters to Virginia over Maryland, citing the better business tax climate.² Anecdotes such as these reinforce what we know from economic theory: taxes matter to businesses, and those places with the most competitive tax systems will reap the benefits of business-friendly tax climates.

Tax competition is an unpleasant reality for state revenue and budget officials, but it is an effective restraint on state and local taxes. It also helps to more efficiently allocate resources because businesses can locate in the states where they receive the services they need at the lowest cost. When a state imposes higher taxes than a neighboring state, businesses will cross the border to some extent. Therefore states with more competitive tax systems score well in the *Index* because they are best suited to generate economic growth.

State lawmakers are always mindful of their states' business tax climates but they are often tempted to lure business with lucrative tax incentives and subsidies instead of broad-based tax reform. This can be a dangerous proposition, as the example of Dell Computers and North Carolina illustrates. North Carolina agreed to \$240 million worth of incentives to lure Dell to the state. Many of the incentives came in the form of tax credits from the state and local governments. Unfortunately Dell announced in 2009 that it would be closing the plant after only four years of operations.³ A 2007 *USA Today* article chronicled similar problems other states are having with companies that receive generous tax incentives.⁴

Lawmakers create these deals under the banner of job creation and economic development, but the truth is that if a state needs to offer such packages, it is most likely covering for a woeful business tax climate. A far more effective approach is to systematically improve the business tax climate for the long term so as to improve the state's competitiveness. When assessing which changes to make, lawmakers need to remember these two rules:

1. Taxes matter to business. Business taxes affect business decisions, job creation and retention, plant location, competitiveness, the transparency of the tax system, and the long-term health of a state's economy. Most importantly, taxes diminish profits. If taxes take a larger portion of profits, that cost is passed along to either consumers (through higher prices), employees (through lower wages or fewer jobs), or shareholders (through lower dividends or share value). Thus a state with lower tax costs will be more attractive to business investment, and more likely to experience economic growth.
2. States do not enact tax changes (increases or cuts) in a vacuum. Every tax law will in some way change a state's competitive position relative to its immediate neighbors, its geographic region, and even globally. Ultimately it will affect the state's national standing as a place to live and to do business. Entrepreneurial states can take advantage of the tax increases of their neighbors to lure businesses out of high-tax states.

In reality, tax-induced economic distortions are a fact of life, so a more realistic goal is to maximize the occasions when businesses and individuals are guided by business principles and minimize those cases where economic decisions are influenced, micromanaged, or even dictated by a tax system. The more riddled a tax system is with politically motivated preferences; the less likely it is that business decisions will be made in response to market forces. The *Index* rewards those states that apply these principles.

Ranking the competitiveness of 50 very different tax systems presents many challenges,

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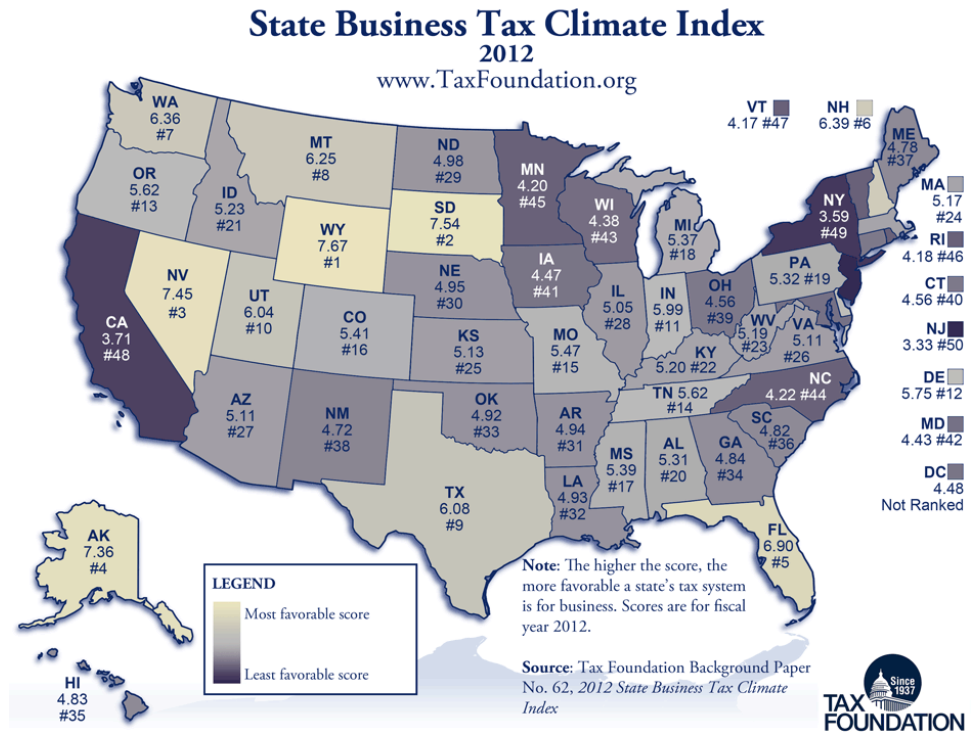
NBC Members

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*Southwest Gas Corporation
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Stewart Title Storey County Studio G
J. Paul Sutton Corporate Planning & Finance
Tahoe & Carson Telephone Directories
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Tech Ventures, Inc
Terracon Environmental Svcs
Tetra Tech
The Bosma Group
Thomas Clark Real Estate
Ticor Title
Uhart Commercial Real Estate
Universal Analyzers
*UNR/Business Environmental Program
UNR/College of Agriculture
*UNR/Economic Regional Studies
USDA Rural Loans
VCM Collision Center
*Vidler Water Company
Vitamin Research Products
Washoe County Health District
*Wells Fargo Bank
Wells Fargo Advisors
Western Nevada College
Western Nevada Supply
YESCO
Ziehm Medical

especially when a state dispenses with a major tax entirely. Should Colorado's tax system, which includes three relatively neutral taxes on general sales, individual income and corporate income, be considered more or less competitive than Alaska's tax system, which includes a particularly burdensome corporate income tax but no tax on individual income or general statewide sales?

The *Index* deals with such questions by comparing the states on 118 different variables in the five important areas of taxation (major business taxes, individual income taxes, sales taxes, unemployment insurance taxes, and property taxes) and then adding the results up to a final, overall ranking. This approach has the advantage of rewarding states on particularly strong aspects of their tax systems (or penalizing them on particularly weak aspects) while also measuring the general competitiveness of their overall tax systems. The result is a score that can be compared to other states' scores. Ultimately, both Alaska and Colorado score well.



The lesson is simple: a state that raises sufficient revenue without one of the major taxes will, all things being equal, have an advantage over those states that levy every tax in the state tax collector's arsenal.

The 10 lowest ranked, or worst, states in this year's *Index* are:

41. Iowa
42. Maryland
43. Wisconsin
44. North Carolina
45. Minnesota
46. Rhode Island
47. Vermont
- 48. California**
49. New York
50. New Jersey

New Jersey scores at the bottom by having the third-worst individual income tax, the fifth-worst sales tax, the 13th-worst corporate tax, and the second-worst property tax. Rhode Island has improved from 47th to 46th by implementing a modest individual income tax reform, but still has the worst unemployment tax system and fifth-worst property tax system. Maryland improved from 44th to 42nd this year due mostly to the expiration of the state's "millionaire's tax" on high-income earners. The states in the bottom 10 suffer from the same afflictions: complex, non-neutral taxes with comparatively high rates.

Illinois moved most dramatically in its *Index* rank over the past year, falling twelve places (from 16th place in 2011 to 28th place in 2012).

Read more at <http://www.taxfoundation.org/research/show/22658.html>

Real Estate Update

10 Bold Predictions for the Reno-area Office Real Estate Market

by Kevin Annis, Tanamera Commercial Brokerage LLC, as published in Northern Nevada Business Weekly, January 23, 2012

Here are 10 bold predictions for the 2012 office market ...

Well, more like five bold predictions and five fairly obvious observations. I am asked daily what is happening with the local office market. When do I expect us to pull out of this recession? What do I think is going to happen with certain submarkets? What are "market rents" and when do I anticipate rents and sales pricing bottoming out?

Like any real estate prognostication over the past decade, these should be taken with a grain of salt. However, our company has completed over 2 million square feet of office leasing, sales and development, and I feel we are uniquely qualified to make what are basically qualified guesses. So without further qualifiers, explainers, or CYA clauses, here is what I see the office market doing in 2012, in no particular order:

10. Northern Nevada businesses will realize the worst is behind us. I recognize that this is not a measurable prediction; however, it certainly is worth recognizing. Companies that have weathered the economic storm have made it past the worst of it and will begin reinvesting in local economy.

9. Due to this, I predict that we will actually see positive absorption ... that's right, space will actually be taken off the market and vacancy will drop.

8. The gap between A and B quality property will widen. During the last four-plus years, price points for both A and B properties have fallen to such low price points that the difference has

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been relatively negligible. This is why you have heard the term “flight to quality,” because in some cases the higher-quality space was priced equivalent to those of the B-quality properties. I predict that the A quality will be back in the \$2-per-square-foot, full-service range in the next 18 months, while B properties will stay 10-20 percent below this to be competitive. Companies looking to lock in rates for class A space should look to do it in 2012.

7. Until we reach these higher price points and get a vacancy in the low teens (currently at 19.6 percent), there will be no speculative construction. So for 2012, I predict zero spec construction.

6. However, companies that have specific interior build outs will be able to look at low land values and construction costs and will actually make sense of build to suit construction. Therefore, I predict that there will be more than 25,000 square feet of build-to-suit construction of office space.

5. We will hit the bottom of the market for office building sales. While there will be an occasional REO that will hit the market, we are currently at a price point that is below replacement costs. If this does not increase, we will be stuck in a market wherein builders will not be able to get financing to build and buyers will not be able to obtain financing to buy. This equals doom for a real estate market.

4. Owner user financing will stay at or below 5 percent through 2012. Currently for January SBA financing is as low as 4.84 percent, and I anticipate it staying very attractive for most of the year. In addition, some owners are willing to work with buyers and an owner/user can purchase office space for as low as 3 percent down. Combined with my fifth point (that we are hitting the bottom of the market for sales pricing) this will continue to encourage businesses to consider owning their real estate.

3. We will welcome at least one large, California based company to bring at least a portion of the company to Northern Nevada and will absorb a good portion of available space in either South Meadows or downtown. In addition, as long as we keep our competitive advantage of real estate prices (commercial and residential) and our favorable tax friendly business environment, we may be able to attract more than one.

2. Of the top 25 office buildings in Reno, at least one of them will sell in 2012. Just a gut feeling on this one, but I think that there are some buyers out there waiting to jump on an opportunity.

1. The Reno economy will truly begin its recovery. While this is a very long-term prediction, it is more of a vision of positivity and hope. Again, not necessarily a measurable prediction — but I think that in five years we will look back at 2012 and see a year in which there were many more positive headlines than negative. If nothing else, we will no longer be the punchline of Saturday Night Live jokes...

Kevin Annis is an Advisory Board Member of Nevada Business Connections

Keynoters

NBC Keynote speakers in 2010/2011/2012:

Month	Speaker
February 2012	Heidi Gansert , Governor's Chief of Staff
December 2011	David Paul Rosen , David Paul Rosen & Associates
November 2011	Steve Driscoll , Assistant City Manager of Sparks, and the Business Licensing Team (Bob Webb , Washoe County/Community Support Services Manager; Alex Woodley , Reno/Code Enforcement Manager; and Michael Chaump , Reno/Business Relations Manager) and Chris Lynch , Business Environmental Program, UNR

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October 2011	Krys Bart , Reno-Tahoe Airport Authority
August 2011	Ron Knecht , Nevada Public Utilities Commission, and David Toll , author and publisher
July 2011	Dr. Greg Mosier , Dean of the College of Business, UNR, and Jeff Hardcastle , Nevada State Demographer
June 2011	David Humphrey , president and owner of Kirkman Group, Inc.
May 2011	L. Lance Gilman , Tahoe-Reno Industrial Center (TRIC), Mark Amodei , candidate for Congress, and Paul Enos , Nevada Motor Transport Assn. as Emcee.
March 2011	Steven Polikalas , DIA, and Jon Killoran , RTWGC
February 2011	Dr. Fred Steinmann , EDSolutions LLC
January 2011	Sen. Mike McGinness , Central Nevada District
November 2010	Sen. James Settelmeyer , District 39, and Chris Bayer , CASA of Carson City
October 2010	Jim Groth , Nevada State Office of Energy, and Len Semas , Sierra Sage Magazine
September 2010	Steve Neighbors , Nugget Project, and Len Gilman , Tahoe-Reno Industrial Park
August 2010	State Sen. Mark Amodei and Brian Sandoval , candidate for Governor of Nevada
June 2010	Duane Denson , of Comnet Marketing Group, Medford OR and Lori Carpenter , 7Q10
May 2010	Rick Parr , General Manager of the Reno Aces, and Lise Mousel , Access to Healthcare Network
April 2010	Sue Lowden , Candidate for U.S. Senate, and John Dunn , Nevadans 4 Carbon-Free Energy
March 2010	Jim Miller , CEO of Renown, and Robert Watson , CEO of Vitamin Research Products
February 2010	Jim Gibbons , Nevada Governor, and Mark Amodei , State Senator
January 2010	Glen Atkinson , UNR College of Business, Economics Professor Emeritus, and Tammy Westergard , Deputy Manager of the Carson City Office of Business Development

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6 Key Components to a Positive Business Climate:

Education
 Infrastructure
 Taxation
 Regulations
 Entrepreneurship
 Attitude

Contact Us

www.NVBizConnect.com
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 Carson City, NV 89706
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NBC MISSION: NBC is a private marketing and business development organization committed to the effective economic diversification and development of northern Nevada.

ALIGN YOUR COMPANY WITH NORTHERN NEVADA'S MOST INVOLVED AND SUCCESSFUL BUSINESS PEOPLE, NBC MEMBERS.....

**NBC IS PRIVATE, SIMPLE AND FOCUSED
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