

STATE OF NEVADA CONTROLLER'S OFFICE
GASB 77 - TAX ABATEMENTS
ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS
FISCAL YEAR 2023

NRS 360.753 - Partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft.

NRS 360.754 - Partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center.

NRS 701A.370 - Partial abatement of one or more of property and local sales and use taxes imposed on renewable energy facilities.

NRS 374.357 - Partial abatement of sales and use taxes imposed on eligible machinery or equipment used by certain new or expanded

NRS 360.965 - An abatement of property taxes, employer excise taxes or local sales and use taxes, or any combination of any of those taxes for capital investments at least \$3.5 billion.

Reported below is the gross dollar amount, on an accrual basis, by which the State's abatements reduced the sales and use tax revenue of local governments. Abatements for property taxes are not included below, as property taxes are assessed and collected by the counties.

		Abatement for BCCRT & SCCRT 2.25% (Consolidated Tax)						
		360.753	360.754	701A.370	374.357	360.965		
County	Government Affected by Abatement	% of Base Monthly		Renew		Standard 2%	TESLA 2%	Total
		Alloc	Aviation 2%	DATA 4.6%	Energy 2.6%			
CARSON CITY	CARSON CITY	99.87%	\$ 24,199	\$ -	\$ -	\$ -	\$ -	\$ 24,199
CARSON CITY	CARSON-TRUCKEE WATER CONSERVANCY	0.13%	32	-	-	-	-	32
		100.00%	\$ 24,231	\$ -	\$ -	\$ -	\$ -	\$ 24,231
CHURCHILL COUNTY	CHURCHILL COUNTY	74.50%	\$ -	\$ -	\$ 24,182	\$ -	\$ -	\$ 24,182
CHURCHILL COUNTY	FALLON	21.70%	-	-	7,043	-	-	7,043
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.10%	-	-	32	-	-	32
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.70%	-	-	1,201	-	-	1,201
		100.00%	\$ -	\$ -	\$ 32,458	\$ -	\$ -	\$ 32,458
CLARK COUNTY	CLARK COUNTY	36.50%	\$ 65,887	\$ 3,095,013	\$ 1,183,578	\$ 378,138	\$ -	\$ 4,722,616
CLARK COUNTY	BOULDER CITY	0.50%	903	42,397	16,213	5,180	-	64,693
CLARK COUNTY	HENDERSON	11.93%	21,535	1,011,602	386,851	123,594	-	1,543,582
CLARK COUNTY	LAS VEGAS	24.93%	45,002	2,113,936	808,400	258,273	-	3,225,611
CLARK COUNTY	MESQUITE	1.17%	2,112	99,210	37,939	12,121	-	151,382
CLARK COUNTY	NORTH LAS VEGAS	8.12%	14,657	688,535	263,305	84,123	-	1,050,620
CLARK COUNTY	BUNKERVILLE	0.01%	18	848	324	104	-	1,294
CLARK COUNTY	ENTERPRISE	0.76%	1,372	64,444	24,644	7,874	-	98,334
CLARK COUNTY	GLENDALE	0.00%	-	-	-	-	-	-
CLARK COUNTY	LAUGHLIN	0.48%	866	40,702	15,565	4,973	-	62,106
CLARK COUNTY	MOAPA VALLEY	0.03%	54	2,544	973	311	-	3,882
CLARK COUNTY	PARADISE	4.64%	8,376	393,448	150,460	48,070	-	600,354
CLARK COUNTY	SEARCHLIGHT	0.03%	54	2,544	973	311	-	3,882
CLARK COUNTY	SPRING VALLEY	2.05%	3,700	173,830	66,475	21,238	-	265,243
CLARK COUNTY	SUMMERLIN	0.02%	36	1,696	649	207	-	2,588
CLARK COUNTY	SUNRISE MANOR	0.86%	1,552	72,924	27,887	8,910	-	111,273
CLARK COUNTY	WHITNEY	0.09%	162	7,632	2,918	932	-	11,644
CLARK COUNTY	WINCHESTER	2.33%	4,206	197,572	75,554	24,139	-	301,471
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.03%	54	2,544	973	311	-	3,882
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	3.79%	6,841	321,373	122,897	39,264	-	490,375
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.18%	325	15,263	5,837	1,865	-	23,290
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.50%	2,708	127,192	48,640	15,540	-	194,080
CLARK COUNTY	MOAPA FIRE PROTECTION	0.04%	72	3,392	1,297	414	-	5,175
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	18	848	324	104	-	1,294
		100.00%	\$ 180,510	\$ 8,479,489	\$ 3,242,676	\$ 1,035,996	\$ -	\$ 12,938,671

County	Government Affected by Abatement	% of Base Monthly		Renew			Total
		Alloc	Aviation 2%	DATA 4.6%	Energy 2.6%	Standard 2%	
ELKO COUNTY	ELKO COUNTY	42.05%	\$ -	\$ 11,810	\$ -	\$ -	\$ 11,810
ELKO COUNTY	CARLIN	5.13%	-	1,441	-	-	1,441
ELKO COUNTY	ELKO CITY	38.12%	-	10,707	-	-	10,707
ELKO COUNTY	WELLS	3.31%	-	930	-	-	930
ELKO COUNTY	WEST WENDOVER	7.43%	-	2,087	-	-	2,087
ELKO COUNTY	JACKPOT	3.91%	-	1,098	-	-	1,098
ELKO COUNTY	MONTELLO	0.03%	-	8	-	-	8
ELKO COUNTY	MOUNTAIN CITY	0.02%	-	6	-	-	6
		100.00%	\$ -	\$ 28,087	\$ -	\$ -	\$ 28,087
EUREKA COUNTY	EUREKA COUNTY	99.71%	\$ -	\$ -	\$ 561,331	\$ -	\$ 561,331
EUREKA COUNTY	CRESENT VALLEY	0.03%	-	-	169	-	169
EUREKA COUNTY	EUREKA	0.06%	-	-	338	-	338
EUREKA COUNTY	DIAMOND VALLEY RODENT	0.10%	-	-	563	-	563
EUREKA COUNTY	DIAMOND VALLEY WEED	0.10%	-	-	563	-	563
		100.00%	\$ -	\$ -	\$ 562,964	\$ -	\$ 562,964
HUMBOLDT COUNTY	HUMBOLDT COUNTY	64.24%	\$ -	\$ -	\$ 337	\$ -	\$ 337
HUMBOLDT COUNTY	WINNEMUCCA	24.37%	-	-	127	-	127
HUMBOLDT COUNTY	GOLCONDA FIRE PROTECTION	2.49%	-	-	13	-	13
HUMBOLDT COUNTY	HUMBOLDT FIRE PROTECTION	0.21%	-	-	1	-	1
HUMBOLDT COUNTY	HUMBOLDT HOSPITAL DISTRICT	6.82%	-	-	36	-	36
HUMBOLDT COUNTY	MCDERMIT FIRE PROTECTION	0.02%	-	-	-	-	-
HUMBOLDT COUNTY	OROVADA COMMUNITY SERVICES GID	0.20%	-	-	1	-	1
HUMBOLDT COUNTY	OROVADA FIRE PROTECTION	0.25%	-	-	1	-	1
HUMBOLDT COUNTY	PARADISE FIRE PROTECTION	0.21%	-	-	1	-	1
HUMBOLDT COUNTY	PUEBLO FIRE PROTECTION	0.06%	-	-	-	-	-
HUMBOLDT COUNTY	WINNEMUCCA RURAL FIRE PROTECTION	1.13%	-	-	6	-	6
		100.00%	\$ -	\$ -	\$ 523	\$ -	\$ 523
LANDER COUNTY	LANDER COUNTY	78.78%	\$ -	\$ -	\$ 283,722	\$ -	\$ 283,722
LANDER COUNTY	AUSTIN	0.47%	-	-	1,693	-	1,693
LANDER COUNTY	BATTLE MOUNTAIN	4.92%	-	-	17,719	-	17,719
LANDER COUNTY	KINGSTON	0.43%	-	-	1,549	-	1,549
LANDER COUNTY	LANDER HOSPITAL DISTRICT	15.40%	-	-	55,462	-	55,462
		100.00%	\$ -	\$ -	\$ 360,145	\$ -	\$ 360,145
LYON COUNTY	LYON COUNTY	88.31%	\$ -	\$ 49,534	\$ 1,102	\$ 88,992	\$ 139,628
LYON COUNTY	FERNLEY	0.93%	-	522	12	937	1,471
LYON COUNTY	YERINGTON	2.93%	-	1,643	37	2,953	4,633
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.06%	-	34	1	60	95
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	3.31%	-	1,857	41	3,336	5,234
LYON COUNTY	MASON VALLEY FIRE PROTECTION	0.46%	-	258	6	464	728
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	0.44%	-	247	5	443	695
LYON COUNTY	NORTH LYON FIRE PROTECTION	0.95%	-	533	12	957	1,502
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	0.53%	-	297	7	534	838
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	0.33%	-	185	4	333	522
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	1.75%	-	982	22	1,764	2,768
		100.00%	\$ -	\$ 56,092	\$ 1,249	\$ 100,773	\$ 158,114
STOREY COUNTY	STOREY COUNTY	99.96%	\$ 3,629	\$ 28,979,653	\$ 1,904,804	\$ 718,356	\$ 5,434,444
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	1	11,596	762	287	2,175
		100.00%	\$ 3,630	\$ 28,991,249	\$ 1,905,566	\$ 718,643	\$ 5,436,619
WASHOE COUNTY	WASHOE COUNTY	50.29%	\$ 25,493	\$ 9,800,994	\$ 137,095	\$ 771,209	\$ 10,734,791
WASHOE COUNTY	RENO	32.50%	16,476	6,333,909	88,598	498,396	6,937,379
WASHOE COUNTY	SPARKS	12.67%	6,423	2,469,250	34,539	194,298	2,704,510
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.08%	41	15,591	218	1,227	17,077
WASHOE COUNTY	INCLINE VILLAGE GID	0.34%	172	66,262	927	5,214	72,575
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	0.88%	446	171,503	2,399	13,495	187,843
WASHOE COUNTY	PALOMINO VALLEY GID	0.13%	66	25,336	354	1,994	27,750
WASHOE COUNTY	SIERRA FIRE DISTRICT	0.00%	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	3.11%	1,577	606,106	8,478	47,693	663,854
		100.00%	\$ 50,694	\$ 19,488,951	\$ 272,608	\$ 1,533,526	\$ 21,345,779
GRAND TOTAL			\$ 259,065	\$ 57,043,868	\$ 6,378,189	\$ 3,388,938	\$ 5,436,619

County	Government Affected by Abatement	% of Base Monthly Alloc	Renew					Total
			Aviation 2%	DATA 4.6%	Energy 2.6%	Standard 2%	TESLA 2%	

Abatement for Local School Support Tax

County	Government Affected by Abatement	360.753	360.754	701A.370	374.357	360.965	Total
		Renewable					
		Aviation	Data Centers	Energy	Standard	Tesla	
Carson	Carson City County School District	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 28,000
Churchill	Churchill County School District	-	-	37,507	-	-	37,507
Clark	Clark County School District	208,590	9,798,521	3,747,092	1,197,151	-	14,951,354
Eureka	Eureka County School District	-	-	500,412	-	-	500,412
Elko	Elko County School District	-	24,966	-	-	-	24,966
Humboldt	Humboldt County School District	-	-	465	-	-	465
Lander	Lander County School District	-	-	320,129	-	-	320,129
Lyon	Lyon County School District	-	49,860	1,110	89,576	-	140,546
Storey	Storey County School District	3,227	27,299,106	1,785,347	682,004	6,282,315	36,051,999
Washoe	Washoe County School District	58,579	22,520,565	315,014	1,772,075	-	24,666,233
GRAND TOTAL		\$ 298,396	\$ 59,693,018	\$ 6,707,076	\$ 3,740,806	\$ 6,282,315	\$ 76,721,611

Abatement for Local Option Taxes

County	Government Affected by Abatement	360.753	360.754	701A.370	374.357	360.965	Total
		Renewable					
		Aviation	Data Centers	Energy	Standard	Tesla	
Carson City	Carson City	\$ 1,615	\$ -	\$ -	\$ -	\$ -	\$ 1,615
Churchill	Churchill County	-	-	2,164	-	-	2,164
Clark	Clark County	74,210	3,486,012	1,333,100	425,910	-	5,319,232
Elko	Elko County	-	3,121	-	-	-	3,121
Lander	Lander County	-	-	40,016	-	-	40,016
Lyon	Lyon County	-	6,232	139	11,197	-	17,568
Storey	Storey County	1,210	8,134,642	543,678	196,338	-	8,875,868
Washoe	Washoe County	18,363	7,059,331	98,745	555,477	-	7,731,916
GRAND TOTAL		\$ 95,398	\$ 18,689,338	\$ 2,017,842	\$ 1,188,922	\$ -	\$ 21,991,500