

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		Renew			Total	
		Monthly	Aviation 2%	DATA 4.6%	Energy 2.6%	Standard 2%		TESLA 2%
CARSON CITY	CARSON CITY	99.87%	\$ 27,964	\$ -	\$ -	\$ -	\$ 27,964	
CARSON CITY	CARSON-TRUCKEE WATER CONSERVANCY	0.13%	36	-	-	-	36	
		100.00%	\$ 28,000	\$ -	\$ -	\$ -	\$ 28,000	
CHURCHILL COUNTY	CHURCHILL COUNTY	74.50%	\$ -	\$ -	\$ 27,942	\$ -	\$ 27,942	
CHURCHILL COUNTY	FALLON	21.70%	-	-	8,139	-	8,139	
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.10%	-	-	38	-	38	
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.70%	-	-	1,388	-	1,388	
		100.00%	\$ -	\$ -	\$ 37,507	\$ -	\$ 37,507	
CLARK COUNTY	CLARK COUNTY	36.50%	\$ 76,134	\$ 3,576,459	\$ 1,367,690	\$ 436,960	\$ 5,457,243	
CLARK COUNTY	BOULDER CITY	0.50%	1,043	48,993	18,735	5,986	74,757	
CLARK COUNTY	HENDERSON	11.93%	24,885	1,168,963	447,028	142,820	1,783,696	
CLARK COUNTY	LAS VEGAS	24.93%	52,000	2,442,770	934,150	298,450	3,727,370	
CLARK COUNTY	MESQUITE	1.17%	2,441	114,643	43,841	14,007	174,932	
CLARK COUNTY	NORTH LAS VEGAS	8.12%	16,938	795,640	304,264	97,209	1,214,051	
CLARK COUNTY	BUNKERVILLE	0.01%	21	980	375	120	1,496	
CLARK COUNTY	ENTERPRISE	0.76%	1,585	74,469	28,478	9,098	113,630	
CLARK COUNTY	GLENDALE	0.00%	-	-	-	-	-	
CLARK COUNTY	LAUGHLIN	0.48%	1,001	47,033	17,986	5,746	71,766	
CLARK COUNTY	MOAPA VALLEY	0.03%	63	2,940	1,124	359	4,486	
CLARK COUNTY	PARADISE	4.64%	9,679	454,651	173,865	55,548	693,743	
CLARK COUNTY	SEARCHLIGHT	0.03%	63	2,940	1,124	359	4,486	
CLARK COUNTY	SPRING VALLEY	2.05%	4,276	200,870	76,815	24,542	306,503	
CLARK COUNTY	SUMMERLIN	0.02%	42	1,960	749	239	2,990	
CLARK COUNTY	SUNRISE MANOR	0.86%	1,794	84,267	32,225	10,295	128,581	
CLARK COUNTY	WHITNEY	0.09%	188	8,819	3,372	1,077	13,456	
CLARK COUNTY	WINCHESTER	2.33%	4,860	228,306	87,307	27,894	348,367	
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.03%	63	2,940	1,124	359	4,486	
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	3.79%	7,906	371,364	142,015	45,372	566,657	
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.18%	375	17,637	6,745	2,155	26,912	
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.50%	3,129	146,978	56,206	17,957	224,270	
CLARK COUNTY	MOAPA FIRE PROTECTION	0.04%	83	3,919	1,499	479	5,980	
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	21	980	375	120	1,496	
		100.00%	\$ 208,590	\$ 9,798,521	\$ 3,747,092	\$ 1,197,151	\$ 14,951,354	
ELKO COUNTY	ELKO COUNTY	42.05%	\$ -	\$ 10,499	\$ -	\$ -	\$ 10,499	
ELKO COUNTY	CARLIN	5.13%	-	1,281	-	-	1,281	
ELKO COUNTY	ELKO CITY	38.12%	-	9,517	-	-	9,517	
ELKO COUNTY	WELLS	3.31%	-	826	-	-	826	
ELKO COUNTY	WEST WENDOVER	7.43%	-	1,855	-	-	1,855	
ELKO COUNTY	JACKPOT	3.91%	-	976	-	-	976	
ELKO COUNTY	MONTELLA	0.03%	-	7	-	-	7	

County	Government Affected by Abatement	% of Base Monthly						Total
		Alloc	Aviation 2%	DATA 4.6%	Renew Energy 2.6%	Standard 2%	TESLA 2%	
ELKO COUNTY	MOUNTAIN CITY	0.02%	-	5	-	-	-	5
		100.00%	\$ -	\$ 24,966	\$ -	\$ -	\$ -	\$ 24,966
EUREKA COUNTY	EUREKA COUNTY	99.71%	\$ -	\$ -	\$ 498,962	\$ -	\$ -	\$ 498,962
EUREKA COUNTY	CRESENT VALLEY	0.03%	-	-	150	-	-	150
EUREKA COUNTY	EUREKA	0.06%	-	-	300	-	-	300
EUREKA COUNTY	DIAMOND VALLEY RODENT	0.10%	-	-	500	-	-	500
EUREKA COUNTY	DIAMOND VALLEY WEED	0.10%	-	-	500	-	-	500
		100.00%	\$ -	\$ -	\$ 500,412	\$ -	\$ -	\$ 500,412
HUMBOLDT COUNTY	HUMBOLDT COUNTY	64.24%	\$ -	\$ -	\$ 299	\$ -	\$ -	\$ 299
HUMBOLDT COUNTY	WINNEMUCCA	24.37%	-	-	113	-	-	113
HUMBOLDT COUNTY	GOLCONDA FIRE PROTECTION	2.49%	-	-	12	-	-	12
HUMBOLDT COUNTY	HUMBOLDT FIRE PROTECTION	0.21%	-	-	1	-	-	1
HUMBOLDT COUNTY	HUMBOLDT HOSPITAL DISTRICT	6.82%	-	-	32	-	-	32
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%	-	-	5	-	-	5
		100.00%	\$ -	\$ -	\$ 465	\$ -	\$ -	\$ 465
LANDER COUNTY	LANDER COUNTY	78.78%	\$ -	\$ -	\$ 252,197	\$ -	\$ -	\$ 252,197
LANDER COUNTY	AUSTIN	0.47%	-	-	1,505	-	-	1,505
LANDER COUNTY	BATTLE MOUNTAIN	4.92%	-	-	15,750	-	-	15,750
LANDER COUNTY	KINGSTON	0.43%	-	-	1,377	-	-	1,377
LANDER COUNTY	LANDER HOSPITAL DISTRICT	15.40%	-	-	49,300	-	-	49,300
		100.00%	\$ -	\$ -	\$ 320,129	\$ -	\$ -	\$ 320,129
LYON COUNTY	LYON COUNTY	88.31%	\$ -	\$ 44,031	\$ 979	\$ 79,103	\$ -	\$ 124,113
LYON COUNTY	FERNLEY	0.93%	-	464	10	833	-	1,307
LYON COUNTY	YERINGTON	2.93%	-	1,461	33	2,625	-	4,119
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.06%	-	30	1	54	-	85
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	3.31%	-	1,650	37	2,965	-	4,652
LYON COUNTY	MASON VALLEY FIRE PROTECTION	0.46%	-	229	5	412	-	646
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	0.44%	-	219	5	394	-	618
LYON COUNTY	NORTH LYON FIRE PROTECTION	0.95%	-	474	11	851	-	1,336
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	0.53%	-	264	6	475	-	745
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	0.33%	-	165	4	296	-	465
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	1.75%	-	873	19	1,568	-	2,460
		100.00%	\$ -	\$ 49,860	\$ 1,110	\$ 89,576	\$ -	\$ 140,546
STOREY COUNTY	STOREY COUNTY	99.96%	\$ 3,226	\$ 27,288,186	\$ 1,784,633	\$ 681,731	\$ 6,279,802	\$ 36,037,578
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	1	10,920	714	273	2,513	14,421
		100.00%	\$ 3,227	\$ 27,299,106	\$ 1,785,347	\$ 682,004	\$ 6,282,315	\$ 36,051,999
WASHOE COUNTY	WASHOE COUNTY	50.29%	\$ 29,460	\$ 11,325,591	\$ 158,420	\$ 891,176	\$ -	\$ 12,404,647
WASHOE COUNTY	RENO	32.50%	19,038	7,319,184	102,380	575,924	-	8,016,526
WASHOE COUNTY	SPARKS	12.67%	7,422	2,853,356	39,912	224,522	-	3,125,212
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.08%	47	18,016	252	1,418	-	19,733
WASHOE COUNTY	INCLINE VILLAGE GID	0.34%	199	76,570	1,071	6,025	-	83,865
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	0.88%	515	198,181	2,772	15,594	-	217,062
WASHOE COUNTY	PALOMINO VALLEY GID	0.13%	76	29,277	410	2,304	-	32,067
WASHOE COUNTY	SIERRA FIRE DISTRICT	0.00%	-	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	3.11%	1,822	700,390	9,797	55,112	-	767,121
		100.00%	\$ 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 School Support Tax						
County	Government Affected by Abatement	360.753	360.754	701A.370	374.357	360.965
		Renewable				
		Aviation	Data Centers	Energy	Standard	Tesla
County	Government Affected by Abatement					Total
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

County	Government Affected by Abatement	% of Base Monthly					Total
		Alloc	Aviation 2%	DATA 4.6%	Renew Energy 2.6%	Standard 2%	
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							
		360.753	360.754	701A.370	374.357	360.965	
County	Government Affected by Abatement	Renewable					Total
		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