

STATE OF NEVADA CONTROLLER'S OFFICE
GASB 77 - TAX ABATEMENTS
ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS
FISCAL YEAR 2021

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 businesses.

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 Energy			Total		
		Monthly Alloc	Aviation 2%	DATA 4.6%	2.6%	Standard 2%			TESLA 2%
CARSON CITY	CARSON CITY	99.87%	\$ 500	\$ 19,286	\$ 6,165	\$ 26,780	\$ -	\$ 52,731	
CARSON CITY	CARSON-TRUCKEE WATER CONSERVANCY	0.13%	1	25	8	35	-	69	
		100.00%	\$ 501	\$ 19,311	\$ 6,173	\$ 26,815	\$ -	\$ 52,800	
CHURCHILL COUNTY	CHURCHILL COUNTY	74.41%	\$ 548	\$ -	\$ 209,550	\$ 5,761	\$ -	\$ 215,859	
CHURCHILL COUNTY	FALLON	21.78%	161	-	61,336	1,686	-	63,183	
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.11%	1	-	310	9	-	320	
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.70%	27	-	10,420	286	-	10,733	
		100.00%	\$ 737	\$ -	\$ 281,616	\$ 7,742	\$ -	\$ 290,095	
CLARK COUNTY	CLARK COUNTY	36.98%	\$ 31,702	\$ 1,132,475	\$ 2,736,809	\$ 690,822	\$ -	\$ 4,591,808	
CLARK COUNTY	BOULDER CITY	0.68%	583	20,824	50,325	12,703	-	84,435	
CLARK COUNTY	HENDERSON	11.25%	9,645	344,519	832,587	210,161	-	1,396,912	
CLARK COUNTY	LAS VEGAS	25.39%	21,767	777,542	1,879,057	474,310	-	3,152,676	
CLARK COUNTY	MESQUITE	1.07%	917	32,768	79,188	19,989	-	132,862	
CLARK COUNTY	NORTH LAS VEGAS	6.47%	5,547	198,137	478,830	120,866	-	803,380	
CLARK COUNTY	BUNKERVILLE	0.03%	26	919	2,220	560	-	3,725	
CLARK COUNTY	ENTERPRISE	0.72%	617	22,049	53,286	13,450	-	89,402	
CLARK COUNTY	GLENDALE	0.00%	-	-	-	-	-	-	
CLARK COUNTY	LAUGHLIN	0.69%	592	21,131	51,065	12,890	-	85,678	
CLARK COUNTY	MOAPA VALLEY	0.06%	51	1,837	4,440	1,121	-	7,449	
CLARK COUNTY	PARADISE	4.89%	4,192	149,751	361,898	91,350	-	607,191	
CLARK COUNTY	SEARCHLIGHT	0.02%	17	612	1,480	374	-	2,483	
CLARK COUNTY	SPRING VALLEY	2.85%	2,443	87,278	210,922	53,241	-	353,884	
CLARK COUNTY	SUMMERLIN	0.02%	17	612	1,480	374	-	2,483	
CLARK COUNTY	SUNRISE MANOR	1.06%	909	32,461	78,448	19,802	-	131,620	
CLARK COUNTY	WHITNEY	0.10%	86	3,062	7,401	1,868	-	12,417	
CLARK COUNTY	WINCHESTER	1.60%	1,372	48,998	118,412	29,890	-	198,672	
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.04%	34	1,225	2,960	747	-	4,966	
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	4.15%	3,558	127,089	307,132	77,526	-	515,305	
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.20%	171	6,125	14,802	3,736	-	24,834	
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.67%	1,432	51,142	123,593	31,197	-	207,364	
CLARK COUNTY	MOAPA FIRE PROTECTION	0.05%	43	1,531	3,700	934	-	6,208	
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	9	306	740	187	-	1,242	
		100.00%	\$ 85,730	\$ 3,062,393	\$ 7,400,775	\$ 1,868,098	\$ -	\$ 12,416,996	
ELKO COUNTY	ELKO COUNTY	41.94%	\$ -	\$ -	\$ 4,526	\$ -	\$ -	\$ 4,526	
ELKO COUNTY	CARLIN	5.16%	-	-	557	-	-	557	
ELKO COUNTY	ELKO CITY	38.15%	-	-	4,117	-	-	4,117	
ELKO COUNTY	WELLS	3.40%	-	-	367	-	-	367	
ELKO COUNTY	WEST WENDOVER	7.42%	-	-	801	-	-	801	
ELKO COUNTY	JACKPOT	3.89%	-	-	420	-	-	420	
ELKO COUNTY	MONTELLA	0.03%	-	-	3	-	-	3	
ELKO COUNTY	MOUNTAIN CITY	0.01%	-	-	1	-	-	1	
		100.00%	\$ -	\$ -	\$ 10,792	\$ -	\$ -	\$ 10,792	
EUREKA COUNTY	EUREKA COUNTY	99.70%	\$ -	\$ -	\$ 701	\$ -	\$ -	\$ 701	
EUREKA COUNTY	CRESENT VALLEY	0.03%	-	-	-	-	-	-	
EUREKA COUNTY	EUREKA	0.07%	-	-	-	-	-	-	
EUREKA COUNTY	DIAMOND VALLEY RODENT	0.10%	-	-	1	-	-	1	
EUREKA COUNTY	DIAMOND VALLEY WEED	0.10%	-	-	1	-	-	1	
		100.00%	\$ -	\$ -	\$ 703	\$ -	\$ -	\$ 703	

		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 Energy				Total
		Monthly	Aviation 2%	DATA 4.6%	2.6%	Standard 2%	TESLA 2%	
		Alloc						
HUMBOLDT COUNTY	HUMBOLDT COUNTY	63.93%	\$ -	\$ -	\$ 201,913	\$ 3,239	\$ -	\$ 205,152
HUMBOLDT COUNTY	WINNEMUCCA	24.75%	-	-	78,169	1,254	-	79,423
HUMBOLDT COUNTY	GOLCONDA FIRE PROTECTION	2.37%	-	-	7,485	120	-	7,605
HUMBOLDT COUNTY	HUMBOLDT FIRE PROTECTION	0.20%	-	-	632	10	-	642
HUMBOLDT COUNTY	HUMBOLDT HOSPITAL DISTRICT	6.83%	-	-	21,572	346	-	21,918
HUMBOLDT COUNTY	MCDERMIT FIRE PROTECTION	0.02%	-	-	63	1	-	64
HUMBOLDT COUNTY	OROVADA COMMUNITY SERVICES GID	0.21%	-	-	663	11	-	674
HUMBOLDT COUNTY	OROVADA FIRE PROTECTION	0.27%	-	-	853	14	-	867
HUMBOLDT COUNTY	PARADISE FIRE PROTECTION	0.22%	-	-	695	11	-	706
HUMBOLDT COUNTY	PUEBLO FIRE PROTECTION	0.06%	-	-	190	3	-	193
HUMBOLDT COUNTY	WINNEMUCCA RURAL FIRE PROTECTION	1.14%	-	-	3,601	58	-	3,659
		100.00%	\$ -	\$ -	\$ 315,836	\$ 5,067	\$ -	\$ 320,903
LANDER COUNTY	LANDER COUNTY	78.62%	\$ -	\$ -	\$ 311,955	\$ -	\$ -	\$ 311,955
LANDER COUNTY	AUSTIN	0.41%	-	-	1,627	-	-	1,627
LANDER COUNTY	BATTLE MOUNTAIN	4.97%	-	-	19,720	-	-	19,720
LANDER COUNTY	KINGSTON	0.44%	-	-	1,746	-	-	1,746
LANDER COUNTY	LANDER HOSPITAL DISTRICT	15.56%	-	-	61,740	-	-	61,740
		100.00%	\$ -	\$ -	\$ 396,788	\$ -	\$ -	\$ 396,788
NYE COUNTY	NYE COUNTY	80.82%	\$ -	\$ -	\$ 367,138	\$ -	\$ -	\$ 367,138
NYE COUNTY	AMARGOSA	0.72%	-	-	3,271	-	-	3,271
NYE COUNTY	BEATTY	2.49%	-	-	11,311	-	-	11,311
NYE COUNTY	GABBS	0.60%	-	-	2,726	-	-	2,726
NYE COUNTY	MANHATTAN	0.04%	-	-	182	-	-	182
NYE COUNTY	PAHRUMP	5.28%	-	-	23,985	-	-	23,985
NYE COUNTY	ROUND MOUNTAIN	2.03%	-	-	9,222	-	-	9,222
NYE COUNTY	TONOPAH	6.58%	-	-	29,891	-	-	29,891
NYE COUNTY	AMARGOSA LIBRARY DISTRICT	0.06%	-	-	273	-	-	273
NYE COUNTY	BEATTY LIBRARY DISTRICT	0.04%	-	-	182	-	-	182
NYE COUNTY	PAHRUMP LIBRARY DISTRICT	0.71%	-	-	3,225	-	-	3,225
NYE COUNTY	PAHRUMP SWIM POOL GID	0.41%	-	-	1,862	-	-	1,862
NYE COUNTY	SMOKY VALLEY LIBRARY DISTRICT	0.20%	-	-	909	-	-	909
NYE COUNTY	TONOPAH LIBRARY DISTRICT	0.02%	-	-	91	-	-	91
		100.00%	\$ -	\$ -	\$ 454,268	\$ -	\$ -	\$ 454,268
STOREY COUNTY	STOREY COUNTY	99.96%	\$ -	\$ 8,757,432	\$ -	\$ 3,745,769	\$ 6,943,881	\$ 19,447,082
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	-	3,504	-	1,499	2,779	7,782
		100.00%	\$ -	\$ 8,760,936	\$ -	\$ 3,747,268	\$ 6,946,660	\$ 19,454,864
WASHOE COUNTY	WASHOE COUNTY	49.98%	\$ 107,168	\$ 113,090	\$ 1,101,050	\$ 4,265,699	\$ -	\$ 5,587,007
WASHOE COUNTY	RENO	32.38%	69,430	73,266	713,325	2,763,572	-	3,619,593
WASHOE COUNTY	SPARKS	12.83%	27,510	29,030	282,642	1,095,017	-	1,434,199
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.08%	172	181	1,762	6,828	-	8,943
WASHOE COUNTY	INCLINE VILLAGE GID	0.37%	793	837	8,151	31,579	-	41,360
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	1.03%	2,209	2,331	22,691	87,909	-	115,140
WASHOE COUNTY	PALOMINO VALLEY GID	0.10%	214	226	2,203	8,535	-	11,178
WASHOE COUNTY	SIERRA FIRE DISTRICT	0.00%	-	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	3.23%	6,926	7,309	71,156	275,674	-	361,065
		100.00%	\$ 214,422	\$ 226,270	\$ 2,202,980	\$ 8,534,813	\$ -	\$ 11,178,485
WHITE PINE	WHITE PINE COUNTY	62.30%	\$ -	\$ -	\$ -	\$ 19,248	\$ -	\$ 19,248
WHITE PINE	ELY	27.16%	-	-	-	8,391	-	8,391
WHITE PINE	LUND	0.33%	-	-	-	102	-	102
WHITE PINE	MCGILL	1.98%	-	-	-	612	-	612
WHITE PINE	RUTH	0.97%	-	-	-	300	-	300
WHITE PINE	WHITE PINE HOSPITAL DISTRICT	7.26%	-	-	-	2,243	-	2,243
		100.00%	\$ -	\$ -	\$ -	\$ 30,896	\$ -	\$ 30,896
GRAND TOTAL			\$ 301,390	\$ 12,068,910	\$ 11,069,931	\$ 14,220,699	\$ 6,946,660	\$ 44,607,590

Abatement for Local School Support Tax							
360.753	360.754	701A.370	374.357	360.965			
		Renewable					
Aviation	Data Centers	Energy	Standard	Tesla	Total		
Carson	Carson City County School District	\$ 579	\$ 22,315	\$ 5,487	\$ 30,987	\$ -	\$ 59,368
Churchill	Churchill County School District	-	852	250,324	8,947	-	260,123
Clark	Clark County School District	99,065	3,538,766	6,578,466	2,158,691	-	12,374,988
Elko	Elko County School District	-	-	9,593	-	-	9,593
Eureka	Eureka County School District	-	-	625	-	-	625
Humboldt	Humboldt County School District	-	-	280,744	5,855	-	286,599
Lander	Lander County School District	-	-	352,700	-	-	352,700
Nye	Nye County School District	-	-	403,794	-	-	403,794
Storey	Storey County School District	-	10,123,749	-	4,330,175	8,027,252	22,481,176
Washoe	Washoe County School District	247,776	261,468	1,958,204	9,862,451	-	12,329,899
White Pine	White Pine County School District	-	-	-	35,702	-	35,702
GRAND TOTAL		\$ 347,420	\$ 13,947,150	\$ 9,839,937	\$ 16,432,808	\$ 8,027,252	\$ 48,594,567

Abatement for Local Option Taxes							
360.753	360.754	701A.370	374.357	360.965			
		Renewable					
Aviation	Data Centers	Energy	Standard	Tesla	Total		
Carson City	Carson City	\$ 167	\$ 6,437	\$ 2,058	\$ 8,938	\$ -	\$ 17,600
Churchill	Churchill County	-	246	93,872	2,581	-	96,699
Clark	Clark County	58,106	2,075,622	5,016,081	1,266,155	-	8,415,964
Elko	Elko County	-	-	1,199	-	-	1,199
Lander	Lander County	-	-	44,087	-	-	44,087
Nye	Nye County	-	-	151,423	-	-	151,423
Storey	Storey County	-	2,920,312	-	1,249,089	-	4,169,401
Washoe	Washoe County	134,847	142,299	1,385,429	5,367,450	-	7,030,025
White Pine	White Pine County	-	-	-	12,015	-	12,015
GRAND TOTAL		\$ 193,120	\$ 5,144,916	\$ 6,694,149	\$ 7,906,228	\$ -	\$ 19,938,413