

STATE OF NEVADA CONTROLLER'S OFFICE
GASB 77 - TAX ABATEMENTS
ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS
FISCAL YEAR 2026

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 360.750 - Partial abatement of certain taxes imposed on 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 of at least \$3.5 billion.

NRS 360.893 - 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 of at least \$1 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)										
County	Government Affected by Abatement	% of Base	360.753	360.754	701A.370	374.357	374.357	360.965	360.965	360.893		
		Monthly			Renew Energy	Standard	Standard 2	Cap Investment	Cap Investment	Redwood 1B		
		Alloc	Aviation 2%	DATA 2%	2.6%	2.6%	4.6%	3.5B	3.5B		Total	
CHURCHILL COUNTY	CHURCHILL COUNTY	74.69%	\$ -	\$ -	\$ 4,348,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,348,710	
CHURCHILL COUNTY	FALLON	21.47%	-	-	1,250,058	-	-	-	-	-	1,250,058	
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.11%	-	-	6,405	-	-	-	-	-	6,405	
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.73%	-	-	217,174	-	-	-	-	-	217,174	
		100.00%	\$ -	\$ -	\$ 5,822,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,822,347	
CLARK COUNTY	CLARK COUNTY	37.00%	\$ 72,318	\$ 14,971,870	\$ 581,849	\$ 224,649	\$ 52,031	\$ -	\$ -	\$ -	\$ 15,902,717	
CLARK COUNTY	BOULDER CITY	0.52%	1,016	210,415	8,177	3,157	731	-	-	-	223,496	
CLARK COUNTY	HENDERSON	12.50%	24,432	5,058,064	196,571	75,895	17,577	-	-	-	5,372,539	
CLARK COUNTY	LAS VEGAS	24.92%	48,707	10,083,755	391,884	151,304	35,042	-	-	-	10,710,692	
CLARK COUNTY	MESQUITE	0.96%	1,876	388,459	15,097	5,829	1,350	-	-	-	412,611	
CLARK COUNTY	NORTH LAS VEGAS	8.30%	16,223	3,358,554	130,523	50,394	11,671	-	-	-	3,567,365	
CLARK COUNTY	BUNKERVILLE	0.02%	39	8,093	315	121	28	-	-	-	8,596	
CLARK COUNTY	ENTERPRISE	0.73%	1,427	295,391	11,480	4,432	1,026	-	-	-	313,756	
CLARK COUNTY	LAUGHLIN	0.23%	450	93,068	3,617	1,396	323	-	-	-	98,854	
CLARK COUNTY	MOAPA VALLEY	0.03%	59	12,139	472	182	42	-	-	-	12,894	
CLARK COUNTY	PARADISE	4.37%	8,541	1,768,299	68,721	26,533	6,145	-	-	-	1,878,239	
CLARK COUNTY	SEARCHLIGHT	0.03%	59	12,139	472	182	42	-	-	-	12,894	
CLARK COUNTY	SPRING VALLEY	1.99%	3,890	805,244	31,294	12,082	2,798	-	-	-	855,308	
CLARK COUNTY	SUMMERLIN	0.02%	39	8,093	315	121	28	-	-	-	8,596	
CLARK COUNTY	SUNRISE MANOR	0.76%	1,485	307,530	11,952	4,614	1,069	-	-	-	326,650	
CLARK COUNTY	WHITNEY	0.07%	137	28,325	1,101	425	98	-	-	-	30,086	
CLARK COUNTY	WINCHESTER	1.48%	2,893	598,875	23,274	8,986	2,081	-	-	-	636,109	
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.04%	78	16,186	629	243	56	-	-	-	17,192	
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	4.06%	7,935	1,642,859	63,846	24,651	5,709	-	-	-	1,745,000	
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.22%	430	89,022	3,460	1,336	309	-	-	-	94,557	
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.69%	3,303	683,850	26,576	10,261	2,376	-	-	-	726,366	
CLARK COUNTY	MOAPA FIRE PROTECTION	0.05%	98	20,232	786	304	70	-	-	-	21,490	
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	20	4,046	157	61	14	-	-	-	4,298	
		100.00%	\$ 195,455	\$ 40,464,508	\$ 1,572,568	\$ 607,158	\$ 140,616	\$ -	\$ -	\$ -	\$ 42,980,305	
DOUGLAS COUNTY	DOUGLAS COUNTY	55.38%	\$ -	\$ -	\$ -	\$ 1,789	\$ -	\$ -	\$ -	\$ -	\$ 1,789	
DOUGLAS COUNTY	GARDNERVILLE	1.33%	-	-	-	43	-	-	-	-	43	
DOUGLAS COUNTY	GENOA	0.05%	-	-	-	2	-	-	-	-	2	
DOUGLAS COUNTY	MINDEN	1.77%	-	-	-	57	-	-	-	-	57	
DOUGLAS COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.12%	-	-	-	4	-	-	-	-	4	
DOUGLAS COUNTY	CAVE ROCK GID	0.09%	-	-	-	3	-	-	-	-	3	
DOUGLAS COUNTY	DOUGLAS MOSQUITO PROTECTION GID	0.66%	-	-	-	21	-	-	-	-	21	
DOUGLAS COUNTY	EAST FORK FIRE PROTECTION	8.43%	-	-	-	273	-	-	-	-	273	
DOUGLAS COUNTY	GARDNERVILLE RANCHOS GID	3.89%	-	-	-	126	-	-	-	-	126	
DOUGLAS COUNTY	INDIAN HILLS GID	1.33%	-	-	-	43	-	-	-	-	43	
DOUGLAS COUNTY	KINGSBURY GID	2.66%	-	-	-	86	-	-	-	-	86	
DOUGLAS COUNTY	LAKERIDGE GID	0.08%	-	-	-	3	-	-	-	-	3	
DOUGLAS COUNTY	LOGAN CREEK GID	0.04%	-	-	-	1	-	-	-	-	1	
DOUGLAS COUNTY	MARLA BAY GID	0.27%	-	-	-	9	-	-	-	-	9	
DOUGLAS COUNTY	OLIVER PARK GID	0.10%	-	-	-	3	-	-	-	-	3	
DOUGLAS COUNTY	ROUND HILL GID	1.97%	-	-	-	64	-	-	-	-	64	
DOUGLAS COUNTY	SKYLAND GID	0.38%	-	-	-	12	-	-	-	-	12	
DOUGLAS COUNTY	TAHOE DOUGLAS FIRE PROTECTION	20.52%	-	-	-	663	-	-	-	-	663	
DOUGLAS COUNTY	TOPAZ RANCH GID	0.33%	-	-	-	11	-	-	-	-	11	
DOUGLAS COUNTY	ZEPHYR COVE GID	0.14%	-	-	-	5	-	-	-	-	5	
DOUGLAS COUNTY	ZEPHYR HEIGHTS GID	0.44%	-	-	-	14	-	-	-	-	14	
DOUGLAS COUNTY	ZEPHYR KNOLLS GID	0.02%	-	-	-	1	-	-	-	-	1	
		100.00%	\$ -	\$ -	\$ -	\$ 3,233	\$ -	\$ -	\$ -	\$ -	\$ 3,233	
EUREKA COUNTY	EUREKA COUNTY	99.71%	\$ -	\$ -	\$ 24,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,016	
EUREKA COUNTY	CRESENT VALLEY	0.03%	-	-	7	-	-	-	-	-	7	
EUREKA COUNTY	EUREKA	0.06%	-	-	14	-	-	-	-	-	14	
EUREKA COUNTY	DIAMOND VALLEY RODENT	0.10%	-	-	24	-	-	-	-	-	24	
EUREKA COUNTY	DIAMOND VALLEY WEED	0.10%	-	-	24	-	-	-	-	-	24	
		100.00%	\$ -	\$ -	\$ 24,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,085	
HUMBOLDT COUNTY	HUMBOLDT COUNTY	64.27%	\$ -	\$ -	\$ -	\$ 1,815,442	\$ -	\$ -	\$ -	\$ -	\$ 1,815,442	
HUMBOLDT COUNTY	WINNEMUCCA	24.34%	-	-	-	687,534	-	-	-	-	687,534	
HUMBOLDT COUNTY	GOLCONDA FIRE PROTECTION	2.40%	-	-	-	67,793	-	-	-	-	67,793	
HUMBOLDT COUNTY	HUMBOLDT FIRE PROTECTION	0.20%	-	-	-	5,649	-	-	-	-	5,649	
HUMBOLDT COUNTY	HUMBOLDT HOSPITAL DISTRICT	6.85%	-	-	-	193,493	-	-	-	-	193,493	
HUMBOLDT COUNTY	MCDERMIT FIRE PROTECTION	0.02%	-	-	-	565	-	-	-	-	565	
HUMBOLDT COUNTY	OROVADA COMMUNITY SERVICES GID	0.22%	-	-	-	6,214	-	-	-	-	6,214	
HUMBOLDT COUNTY	OROVADA FIRE PROTECTION	0.28%	-	-	-	7,909	-	-	-	-	7,909	
HUMBOLDT COUNTY	PARADISE FIRE PROTECTION	0.23%	-	-	-	6,497	-	-	-	-	6,497	
HUMBOLDT COUNTY	PUEBLO FIRE PROTECTION	0.06%	-	-	-	1,695	-	-	-	-	1,695	
HUMBOLDT COUNTY	WINNEMUCCA RURAL FIRE PROTECTION	1.13%	-	-	-	31,919	-	-	-	-	31,919	
		100.00%	\$ -	\$ -	\$ -	\$ 2,824,710	\$ -	\$ -	\$ -	\$ -	\$ 2,824,710	
LANDER COUNTY	LANDER COUNTY	78.83%	\$ -	\$ -	\$ 4,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,126	
LANDER COUNTY	AUSTIN	0.47%	-	-	25	-	-	-	-	-	25	
LANDER COUNTY	BATTLE MOUNTAIN	4.89%	-	-	256	-	-	-	-	-	256	
LANDER COUNTY	KINGSTON	0.43%	-	-	23	-	-	-	-	-	23	
LANDER COUNTY	LANDER HOSPITAL DISTRICT	15.38%	-	-	805	-	-	-	-	-	805	
		100.00%	\$ -	\$ -	\$ 5,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,235	
LINCOLN COUNTY	LINCOLN COUNTY	73.06%	\$ -	\$ -	\$ 290,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,566	
LINCOLN COUNTY	CALLIENTE	8.20%	-	-	32,612	-	-	-	-	-	32,612	
LINCOLN COUNTY	ALAMO	1.25%	-	-	4,971	-	-	-	-	-	4,971	
LINCOLN COUNTY	PANACA	2.25%	-	-	8,948	-	-	-	-	-	8,948	
LINCOLN COUNTY	PIOCHE	3.00%	-	-	11,931	-	-	-	-	-	11,931	
LINCOLN COUNTY	LINCOLN COUNTY HOSPITAL DISTRICT	7.69%	-	-	30,584	-	-	-	-	-	30,584	
LINCOLN COUNTY	PAHRANAGAT VALLEY FIRE PROTECTION	2.91%	-	-	11,573	-	-	-	-	-	11,573	
LINCOLN COUNTY	PIOCHE FIRE PROTECTION	1.64%	-	-	6,522	-	-	-	-	-	6,522	
		100.00%	\$ -	\$ -	\$ 397,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,707	
LYON COUNTY	LYON COUNTY	88.52%	\$ -	\$ -	\$ 38,069	\$ -	\$ 113,522	\$ -	\$ -	\$ -	\$ 151,591	
LYON COUNTY	FERNLEY	0.93%	-	-	400	-	1,193	-	-	-	1,593	
LYON COUNTY	YERINGTON	2.57%	-	-	1,105	-	3,296	-	-	-	4,401	
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.06%	-	-	26	-	77	-	-	-	103	
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	3.36%	-	-	1,445	-	4,309	-	-	-	5,754	
LYON COUNTY	MASON VALLEY FIRE PROTECTION	0.49%	-	-	211	-	628	-	-	-	839	
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	0.43%	-	-	185	-	551	-	-	-	736	
LYON COUNTY	NORTH LYON FIRE PROTECTION	0.96%	-	-	413	-	1,231	-	-	-	1,644	
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	0.55%	-	-	237	-	705	-	-	-	942	
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	0.35%	-	-	151	-	449	-	-	-	600	
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	1.78%	-	-	766	-	2,283	-	-	-	3,049	
		100.00%	\$ -	\$ -	\$ 43,008	\$ -	\$ 128,244	\$ -	\$ -	\$ -	\$ 171,252	

		Abatement for BCCRT & SCCRT 2.25% (Consolidated Tax)									
		360.753	360.754	701A.370	374.357	374.357	360.965	360.965	360.893		
		% of Base Monthly Alloc		Renew Energy 2.6%	Standard 2.6%	Standard 2 4.6%	Cap Investment 3.5B	Cap Investment 3.5B	Redwood 1B		
		Aviation 2%	DATA 2%							Total	
MINERAL COUNTY	MINERAL COUNTY	94.41%	\$ -	\$ -	\$ 1,121,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,181
MINERAL COUNTY	MINERAL COUNTY HOSPITAL DISTRICT	5.59%	-	-	66,385	-	-	-	-	-	66,385
		100.00%	\$ -	\$ -	\$ 1,187,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,187,566
STOREY COUNTY	STOREY COUNTY	99.96%	\$ -	\$ 53,112,737	\$ 2,206	\$ -	\$ -	\$ 10,897,013	\$ 9,793,286	\$ 1,756,892	\$ 75,562,134
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	-	21,254	1	-	-	4,361	3,919	703	30,238
		100.00%	\$ -	\$ 53,133,991	\$ 2,207	\$ -	\$ -	\$ 10,901,374	\$ 9,797,205	\$ 1,757,595	\$ 75,592,372
WASHOE COUNTY	WASHOE COUNTY	50.82%	\$ 429,680	\$ 388,249	\$ 2,193	\$ 29,197	\$ 10,179	\$ -	\$ -	\$ -	\$ 859,498
WASHOE COUNTY	RENO	30.82%	260,581	235,455	1,330	17,707	6,172	-	-	-	521,245
WASHOE COUNTY	SPARKS	12.41%	104,926	94,808	535	7,130	2,485	-	-	-	209,884
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.09%	761	688	4	52	18	-	-	-	1,523
WASHOE COUNTY	INCLINE VILLAGE GID	0.56%	4,735	4,278	24	322	112	-	-	-	9,471
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	1.48%	12,513	11,307	64	850	296	-	-	-	25,030
WASHOE COUNTY	PALOMINO VALLEY GID	0.18%	1,522	1,375	8	103	36	-	-	-	3,044
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	3.64%	30,776	27,808	157	2,091	729	-	-	-	61,561
		100.00%	\$ 845,494	\$ 763,968	\$ 4,315	\$ 57,452	\$ 20,027	\$ -	\$ -	\$ -	\$ 1,691,256
GRAND TOTAL											
		\$ 1,040,949	\$ 94,362,467	\$ 9,059,038	\$ 3,492,553	\$ 288,887	\$ 10,901,374	\$ 9,797,205	\$ 1,757,595	\$ 130,700,068	

		Abatement for Local School Support Tax									
		360.753	360.754	701A.370	374.357	374.357	360.965	360.965	360.893		
		Aviation	Data Centers	Renewable Energy	Standard 2%	Standard 2 4.6%	GIGA 1 Tesla Qual 3.5B	GIGA 2 Tesla Qual 3.5B	Redwood Qual 1B		
										Total	
County	Government Affected by Abatement										
Churchill	Churchill County School District	\$ -	\$ -	\$ 5,175,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,175,419	
Clark	Clark County School District	225,859	46,758,987	1,397,838	701,605	-	-	-	-	49,084,289	
Douglas	Douglas County School District	-	-	-	3,736	-	-	-	-	3,736	
Eureka	Eureka County School District	-	-	21,409	-	-	-	-	-	21,409	
Humboldt	Humboldt County School District	-	-	-	3,264,109	-	-	-	-	3,264,109	
Lander	Lander County School District	-	-	4,653	-	-	-	-	-	4,653	
Lincoln	Lincoln County School District	-	-	353,517	-	-	-	-	-	353,517	
Lyon	Lyon County School District	-	-	38,229	-	-	-	-	-	38,229	
Mineral	Mineral County School District	-	-	1,055,615	-	-	-	-	-	1,055,615	
Storey	Storey County School District	-	61,399,278	1,962	-	-	12,597,144	-	-	73,998,384	
Washoe	Washoe County School District	977,015	882,808	3,836	66,389	-	-	-	-	1,930,048	
GRAND TOTAL		\$ 1,202,874	\$ 109,041,073	\$ 8,052,478	\$ 4,035,839	\$ -	\$ 12,597,144	\$ -	\$ -	\$ 134,929,408	

		Abatement for Local Option Taxes									
		360.753	360.754	701A.370	374.357	374.357	360.965	360.965	360.893		
		Aviation	Data Centers	Renewable Energy	Standard New	Standard Expanding	GIGA 1 Tesla Qual 3.5B	GIGA 2 Tesla Qual 3.5B	Redwood Qual 1B		
										Total	
County	Government Affected by Abatement										
Churchill	Churchill County	\$ -	\$ -	\$ 1,940,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,782	
Clark	Clark County	132,475	27,425,944	1,065,851	95,307	411,518	-	-	-	29,131,095	
Douglas	Douglas County	-	-	-	359	-	-	-	-	359	
Lander	Lander County	-	-	582	-	-	-	-	-	582	
Lincoln	Lincoln County	-	-	44,190	-	-	-	-	-	44,190	
Lyon	Lyon County	-	-	4,779	14,249	-	-	-	-	19,028	
Storey	Storey County	-	17,711,330	736	-	-	-	-	390,577	18,102,643	
Washoe	Washoe County	531,722	480,451	2,714	36,131	12,594	-	-	-	1,063,612	
GRAND TOTAL		\$ 664,197	\$ 45,617,725	\$ 3,059,634	\$ 146,046	\$ 424,112	\$ -	\$ -	\$ 390,577	\$ 50,302,291	