

STATE OF NEVADA CONTROLLER'S OFFICE
GASB 77 - TAX ABATEMENTS
ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS
FISCAL YEAR 2025

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 (Consolidated Tax)											
		360.753	360.754	701A.370	360.750	360.750	360.965	360.965	360.893		
County	Government Affected by Abatement	% of Base									Total
		Monthly Alloc	Aviation	DATA	Renew Energy	Standard 1	Standard 2	Cap Investment 3.5B	Cap Investment 3.5B	Cap Investment 1B	
CHURCHILL COUNTY	CHURCHILL COUNTY	74.45%	\$ -	\$ -	\$ 1,114,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,122
CHURCHILL COUNTY	FALLON	21.75%	-	-	325,482	-	-	-	-	-	325,482
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.11%	-	-	1,646	-	-	-	-	-	1,646
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.69%	-	-	55,220	-	-	-	-	-	55,220
		100.00%	\$ -	\$ -	\$ 1,496,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,496,470
CLARK COUNTY	CLARK COUNTY	36.53%	\$ 103,628	\$ 6,839,940	\$ 1,165,865	\$ 101,494	\$ 66,344	\$ -	\$ -	\$ -	\$ 8,277,271
CLARK COUNTY	BOULDER CITY	0.55%	1,560	102,983	17,553	1,528	999	-	-	-	124,623
CLARK COUNTY	HENDERSON	12.27%	34,807	2,297,456	391,600	34,091	22,284	-	-	-	2,780,238
CLARK COUNTY	LAS VEGAS	25.35%	71,912	4,746,577	809,051	70,432	46,040	-	-	-	5,744,012
CLARK COUNTY	MESQUITE	0.98%	2,780	183,497	31,277	2,723	1,780	-	-	-	222,057
CLARK COUNTY	NORTH LAS VEGAS	7.71%	21,871	1,443,633	246,066	21,421	14,003	-	-	-	1,746,994
CLARK COUNTY	BUNKERVILLE	0.01%	28	1,872	319	28	18	-	-	-	2,265
CLARK COUNTY	ENTERPRISE	0.73%	2,071	136,686	23,298	2,028	1,326	-	-	-	165,409
CLARK COUNTY	GLENDALE	0.00%	-	-	-	-	-	-	-	-	-
CLARK COUNTY	LAUGHLIN	0.19%	539	35,576	6,064	528	345	-	-	-	43,052
CLARK COUNTY	MOAPA VALLEY	0.04%	113	7,490	1,277	111	73	-	-	-	9,064
CLARK COUNTY	PARADISE	4.56%	12,936	853,822	145,533	12,669	8,282	-	-	-	1,033,242
CLARK COUNTY	SEARCHLIGHT	0.02%	57	3,745	638	56	36	-	-	-	4,532
CLARK COUNTY	SPRING VALLEY	2.02%	5,730	378,228	64,469	5,612	3,669	-	-	-	457,708
CLARK COUNTY	SUMMERLIN	0.02%	57	3,745	638	56	36	-	-	-	4,532
CLARK COUNTY	SUNRISE MANOR	0.81%	2,298	151,666	25,851	2,250	1,471	-	-	-	183,536
CLARK COUNTY	WHITNEY	0.07%	199	13,107	2,234	194	127	-	-	-	15,861
CLARK COUNTY	WINCHESTER	1.91%	5,418	357,632	60,958	5,307	3,469	-	-	-	432,784
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.04%	113	7,490	1,277	111	73	-	-	-	9,064
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	4.22%	11,971	790,160	134,682	11,725	7,664	-	-	-	956,202
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.22%	624	41,193	7,021	611	400	-	-	-	49,849
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.69%	4,794	316,438	53,937	4,695	3,069	-	-	-	382,933
CLARK COUNTY	MOAPA FIRE PROTECTION	0.05%	142	9,362	1,596	139	91	-	-	-	11,330
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	28	1,872	319	28	18	-	-	-	2,265
		100.00%	\$ 283,676	\$ 18,724,170	\$ 3,191,523	\$ 277,837	\$ 181,617	\$ -	\$ -	\$ -	\$ 22,658,823
ELKO COUNTY	ELKO COUNTY	42.07%	\$ -	\$ -	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71
ELKO COUNTY	CARLIN	5.12%	-	-	9	-	-	-	-	-	9
ELKO COUNTY	ELKO CITY	37.90%	-	-	65	-	-	-	-	-	65
ELKO COUNTY	WELLS	3.35%	-	-	6	-	-	-	-	-	6
ELKO COUNTY	WEST WENDOVER	7.34%	-	-	13	-	-	-	-	-	13
ELKO COUNTY	JACKPOT	4.18%	-	-	7	-	-	-	-	-	7
ELKO COUNTY	MONTEELLO	0.02%	-	-	-	-	-	-	-	-	-
ELKO COUNTY	MOUNTAIN CITY	0.02%	-	-	-	-	-	-	-	-	-
		100.00%	\$ -	\$ -	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171
EUREKA COUNTY	EUREKA COUNTY	99.70%	\$ -	\$ -	\$ 9,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,093
EUREKA COUNTY	CRESENT VALLEY	0.03%	-	-	3	-	-	-	-	-	3
EUREKA COUNTY	EUREKA	0.07%	-	-	6	-	-	-	-	-	6
EUREKA COUNTY	DIAMOND VALLEY RODENT	0.10%	-	-	9	-	-	-	-	-	9
EUREKA COUNTY	DIAMOND VALLEY WEED	0.10%	-	-	9	-	-	-	-	-	9
		100.00%	\$ -	\$ -	\$ 9,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,120
LANDER COUNTY	LANDER COUNTY	78.85%	\$ -	\$ -	\$ 19,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,616
LANDER COUNTY	AUSTIN	0.47%	-	-	117	-	-	-	-	-	117
LANDER COUNTY	BATTLE MOUNTAIN	4.89%	-	-	1,217	-	-	-	-	-	1,217
LANDER COUNTY	KINGSTON	0.44%	-	-	109	-	-	-	-	-	109
LANDER COUNTY	LANDER HOSPITAL DISTRICT	15.35%	-	-	3,819	-	-	-	-	-	3,819
		100.00%	\$ -	\$ -	\$ 24,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,878
LINCOLN COUNTY	LINCOLN COUNTY	72.11%	\$ -	\$ -	\$ 2,626,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,626,692
LINCOLN COUNTY	CALIENTE	8.61%	-	-	313,629	-	-	-	-	-	313,629
LINCOLN COUNTY	ALAMO	1.29%	-	-	46,990	-	-	-	-	-	46,990
LINCOLN COUNTY	PANACA	2.36%	-	-	85,966	-	-	-	-	-	85,966
LINCOLN COUNTY	PIOCHIE	3.25%	-	-	118,385	-	-	-	-	-	118,385
LINCOLN COUNTY	LINCOLN COUNTY HOSPITAL DISTRICT	7.72%	-	-	281,210	-	-	-	-	-	281,210
LINCOLN COUNTY	PAHRANAGAT VALLEY FIRE PROTECTION	2.96%	-	-	107,822	-	-	-	-	-	107,822
LINCOLN COUNTY	PIOCHIE FIRE PROTECTION	1.70%	-	-	61,925	-	-	-	-	-	61,925
		100.00%	\$ -	\$ -	\$ 3,642,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,642,619
LYON COUNTY	LYON COUNTY	88.48%	\$ -	\$ -	\$ -	\$ -	\$ 456	\$ -	\$ -	\$ -	\$ 456
LYON COUNTY	FERNLEY	0.94%	-	-	-	-	5	-	-	-	5
LYON COUNTY	YERINGTON	2.79%	-	-	-	-	14	-	-	-	14
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.06%	-	-	-	-	-	-	-	-	-
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	3.29%	-	-	-	-	17	-	-	-	17
LYON COUNTY	MASON VALLEY FIRE PROTECTION	0.46%	-	-	-	-	2	-	-	-	2
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	0.43%	-	-	-	-	2	-	-	-	2
LYON COUNTY	NORTH LYON FIRE PROTECTION	0.94%	-	-	-	-	5	-	-	-	5
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	0.53%	-	-	-	-	3	-	-	-	3
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	0.34%	-	-	-	-	2	-	-	-	2
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	1.74%	-	-	-	-	9	-	-	-	9
		100.00%	\$ -	\$ -	\$ -	\$ -	\$ 515	\$ -	\$ -	\$ -	\$ 515
STOREY COUNTY	STOREY COUNTY	99.96%	\$ -	\$ 9,736,157	\$ -	\$ 243	\$ 64,651	\$ 5,919,893	\$ 4,577,682	\$ 2,339,247	\$ 22,637,873
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	-	3,896	-	-	26	2,369	1,832	936	9,059
		100.00%	\$ -	\$ 9,740,053	\$ -	\$ 243	\$ 64,677	\$ 5,922,262	\$ 4,579,514	\$ 2,340,183	\$ 22,646,932
WASHOE COUNTY	WASHOE COUNTY	50.16%	\$ 178,952	\$ 619,864	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 798,942
WASHOE COUNTY	RENO	32.68%	116,590	403,852	82	\$ -	-	-	-	-	520,524
WASHOE COUNTY	SPARKS	12.80%	45,666	158,179	32	\$ -	-	-	-	-	203,877
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.08%	285	989	-	\$ -	-	-	-	-	1,274
WASHOE COUNTY	INCLINE VILLAGE GID	0.36%	1,284	4,449	1	\$ -	-	-	-	-	5,734
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	0.97%	3,461	11,987	2	\$ -	-	-	-	-	15,450
WASHOE COUNTY	PALOMINO VALLEY GID	0.13%	464	1,607	-	\$ -	-	-	-	-	2,071
WASHOE COUNTY	SIERRA FIRE DISTRICT	0.00%	-	-	-	\$ -	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	2.82%	10,061	34,849	7	\$ -	-	-	-	-	44,917
		100.00%	\$ 356,763	\$ 1,235,776	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592,789
GRAND TOTAL			\$ 640,439	\$ 29,699,999	\$ 8,365,031	\$ 278,080	\$ 246,809	\$ 5,922,262	\$ 4,579,514	\$ 2,340,183	\$ 52,072,317

		Abatement for Local School Support Tax								
		360.753	360.754	701A.370	360.750	360.750	360.965 Cap	360.965 Cap	360.893 Cap	
County	Government Affected by Abatement	Aviation	DATA	Renew Energy	Standard 1	Standard 2	Investment	Investment	Investment	Total
CHURCHILL COUNTY	CHURCHILL COUNTY SCHOOL DISTRICT	\$ -	\$ -	\$ 1,330,195.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,330,195.00
CLARK COUNTY	CLARK COUNTY SCHOOL DISTRICT	327,804.00	21,636,819.00	2,836,910.00	321,056.00	-	-	-	-	25,122,589.00
ELKO COUNTY	ELKO COUNTY SCHOOL DISTRICT	-	-	152	-	-	-	-	-	152
EUREKA COUNTY	EUREKA COUNTY SCHOOL DISTRICT	-	-	8,107	-	-	-	-	-	8,107
LANDER COUNTY	LANDER COUNTY SCHOOL DISTRICT	-	-	22,114	-	-	-	-	-	22,114
LINCOLN COUNTY	LINCOLN COUNTY SCHOOL DISTRICT	-	-	3,237,883	-	-	-	-	-	3,237,883
STOREY COUNTY	STOREY COUNTY SCHOOL DISTRICT	-	11,255,172	-	281	-	-	5,291,882	-	16,547,335
WASHOE COUNTY	WASHOE COUNTY SCHOOL DISTRICT	412,259	1,428,008	223	-	-	-	-	-	1,840,490
GRAND TOTAL		\$ 740,063	\$ 34,319,999	\$ 7,435,584	\$ 321,337	\$ -	\$ -	\$ 5,291,882	\$ -	\$ 48,108,865

		Abatement for Local Option Taxes								
		360.753	360.754	701A.370	360.750	360.750	360.965 Cap	360.965 Cap	360.893 Cap	
County	Government Affected by Abatement	Aviation	DATA	Renew Energy	Standard 1	Standard 2	Investment	Investment	Investment	Total
CHURCHILL COUNTY	CHURCHILL COUNTY	\$ -	\$ -	\$ 498,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,823
CLARK COUNTY	CLARK COUNTY	192,270.00	12,690,826.00	2,163,144	188,312.00	123,096	-	-	-	15,357,648
ELKO COUNTY	ELKO COUNTY	-	-	19	-	-	-	-	-	19
LANDER COUNTY	LANDER COUNTY	-	-	2,764	-	-	-	-	-	2,764
LINCOLN COUNTY	LINCOLN COUNTY	-	-	242,841	-	-	-	-	-	242,841
LYON COUNTY	LYON COUNTY	-	-	-	-	57	-	-	-	57
STOREY COUNTY	STOREY COUNTY	-	3,246,684	-	81	21,559	-	-	520,041	3,788,365
WASHOE COUNTY	WASHOE COUNTY	224,364	777,166	158	-	-	-	-	-	1,001,688
GRAND TOTAL		\$ 416,634	\$ 16,714,676	\$ 2,907,749	\$ 188,393	\$ 144,712	\$ -	\$ -	\$ 520,041	\$ 20,892,205