



2017-2018 Tax Expenditure Report

Report to the Governor and the Director of the Legislative Counsel Bureau for transmittal to the Legislature and appropriate interim committee or committees of the Legislature: NRS 360.137

Prepared and compiled by the *Nevada Department of Taxation*
in partnership with:

Nevada Department of Administration

Nevada Department of Motor Vehicles

Nevada Gaming Control Board

Local Governments throughout Nevada

Introduction

During the 77th Nevada Legislative Session, Assembly Bill 466 (AB 446) was enacted, requiring the Executive Director of the Department of Taxation to prepare a report of tax expenditures to the Governor and the Legislature in November of each even-numbered year. This, the third version of the report, covers tax expenditures for the 2017-2018 biennium.

AB 466 was codified as follows:

NRS 360.137 Duty of Executive Director to submit tax expenditure report; contents; requests for information.

1. On or before November 10 of each even-numbered year, the Executive Director shall submit a tax expenditure report to the Governor and the Director of the Legislative Counsel Bureau for transmittal to the Legislature and the appropriate interim committee or committees of the Legislature.
2. The report required by subsection 1 must provide, for each tax expenditure:
 - (a) A description of the tax expenditure;
 - (b) The year in which the tax expenditure was enacted;
 - (c) The purpose for which the tax expenditure was enacted;
 - (d) A summary of any amendments to the tax expenditure since it was enacted;
 - (e) To the extent that pertinent information is available, estimates of:
 - (1) The fiscal impact to this State and local governments of the tax expenditure during each fiscal year of the biennium in which the report is prepared;
 - (2) The number of taxpayers receiving benefit from the tax expenditure; and
 - (3) The revenue that would result from repeal of the tax expenditure; and
 - (f) A statement of:
 - (1) Any pertinent information which is not available to prepare the estimates required by paragraph (e); and
 - (2) The reasons for the unavailability of that information.
3. Each agency, bureau, board, commission, department, division, office and other governmental entity of the State of Nevada, each county treasurer and county assessor and each entity receiving the benefit of a tax expenditure, shall respond fully and appropriately to any request for information made by the Executive Director for use in the report required by this section not later than 30 days after such a request is made, to the extent that the requested information is not confidential, privileged or otherwise protected from disclosure by any provision of state or federal law.
4. As used in this section, “tax expenditure” means any law of this State that exempts, in whole or in part, certain persons, income, goods, services or property from the impact of established taxes, including, without limitation, tax abatements, tax credits, tax deductions, tax deferrals, tax exemptions, tax exclusions, tax subtractions and preferential tax rates.

Purpose of the Tax Expenditure Report

The purpose of this report is to provide information that will allow the public and policy makers to identify and analyze tax expenditures and to periodically make criteria-based decisions on the efficiency and fairness of existing tax expenditures and whether they should be continued. Tax expenditures provide special benefits to certain individuals or businesses by relieving them of paying a particular tax or a portion of the tax.

The tax expenditure categories that are included in this report, as required by statute are:

- Tax deductions
- Tax abatement
- Tax credits
- Tax deferrals
- Tax exemptions
- Tax exclusions
- Tax subtractions, and
- Preferential tax rates.

How the Report is Organized

This report has been designed to allow for a quick overview of Nevada’s current tax expenditures. It is organized alphabetically by tax type (the taxes that expenditures are associated with). For example, all expenditures associated with Property Tax will be grouped in the “Property Tax” section. The “Property Tax” section can be found by looking alphabetically in the Table of Contents. The back of the report contains the Index, which groups the tax expenditures by category (e.g., deductions). The online version of the report is a Portable Document Format (PDF) that can be searched using key terms.

With the exception of Commerce Tax deductions, which are combined and attached to the back of this report, each tax expenditure appears on its own page and contains the following information:

Tax Type

The type of tax to which the expenditure applies (e.g., Property Tax).

Expenditure Name

The summary, descriptive name of the tax expenditure.

Category

The category of the expenditure: deduction, abatement, credit, deferral, exemption, exclusion, subtraction, or preferential rate.

Agency

The government agency responsible for administration.

Department (if applicable)

The Department within the agency responsible for administration.

Description

Brief summary of how the expenditure is intended to apply, drawn from the statute that enacted the expenditure.

Year Enacted

The year the tax expenditure was enacted into law.

Sunset Date

The date the tax expenditure is set to expire.

Purpose

The legislative intent of the expenditure (interpretation of intent is not provided if the intent was not made clear in statute).

Who Benefits

Where possible, provides information about the beneficiaries of the tax expenditure. This was determined using the number of taxpayers who filed returns for a specific tax type or by using a number derived from analysis of economic data or data provided by sources that implement the expenditure.

NRS or NAC

The Nevada Revised Statute (NRS) or Nevada Administrative Code (NAC) that governs the tax expenditure.

All applicable NRS and NAC can be found at <http://www.leg.state.nv.us>.

Summary of Amendments

A summary of each time the provision has been amended by the Legislature.

To see the legislative history, access the online version of the Nevada Revised Statutes and click on the relevant link following the statutory provision. If no link is available, please contact the Nevada Research Library for information on how to conduct legislative history research.

Fiscal Year 2017 Expenditures/Fiscal Year 2018 Expenditures

These tables contain information on who benefits from the expenditure, number of taxpayers receiving the benefit, the expenditure amount, and fiscal year total.

Considerations

The revenue impact of a tax expenditure is intended to measure indirect "spending" through the tax system with respect to that one provision or, alternatively, the amount of relief or subsidy being provided through that provision. The dollar impact is *not* the amount of revenue that could be gained by repealing the tax expenditure. There are four primary reasons for this:

- Many tax expenditures are taken over a period of years and can also be carried forward if there is insufficient tax liability to offset. In these cases, even if the tax expenditure were eliminated, there would remain some unused multi-year and carried-forward tax expenditures that could be claimed over time.
- The estimates do not incorporate behavioral changes that may occur if a tax expenditure were eliminated.

- Each provision is estimated independently. A tax expenditure beneficiary may qualify for a tax reduction under more than one law.
- Government may not be able to collect the full liability for some tax expenditures for administrative reasons.

For these reasons, and because tax expenditures interact with each other and the rest of the tax system, caution should be used when summing the revenue impacts.

Finally, where available, the amount of the expenditure is pulled from the taxpayer-filed returns, which include reporting for the expenditure. If no reporting data is available, in some cases, estimates for certain Sales and Use Tax exemptions were made based on aggregated federal data. As of the date of this report, data for those estimates were not yet available for fiscal year 2018. Accordingly, the report does not contain estimates for certain Sales and Use Tax expenditures for fiscal year 2018. Additionally, for many tax types, no data are available because the taxpayer is not required to report its exemptions and no reliable data exist to form an estimate as to the value of the expenditure.

If no data were available for the amount of the expenditure, the report data page will state the reason for the unavailability. If the expenditure amount was based on economic estimates, that will be indicated on the report data page.

Summary of 2017-2018 Report Findings

In aggregate, there are 262 tax expenditures over 19 tax types. The combined expenditure amount for the 2017-18 biennium is **\$112,892,913,015.52**. The combined amount is composed of **\$60,708,742,032.04** for fiscal year 2017, which includes \$57,284,857,157.28 for Commerce Tax deductions, and **\$52,184,170,983.48** for fiscal year 2018, which includes \$48,979,722,263 for Commerce Tax deductions.

The tables and charts and the following pages summarize the *number of beneficiaries, total dollar amounts, and proportional share for each tax expenditure category* and the *total tax expenditure dollar amounts and proportional share for each tax type*.

Nevada Tax Expenditure by Category

Fiscal year 2017

Expenditure Category	Numbers in Category who Benefit from Expenditure	Expenditure Amount
Abatement/Deferral	1,059,572	\$1,177,047,816.56
Subtraction	241,855	\$81,053,099.71
Credit	879	\$55,528,732.53
Deduction	81,876	\$445,552,855.55
Exclusion	681	\$455,032.98
Exemption	393,402	\$1,664,247,337.43
Preferential Tax Rate	0	\$0
Total Expenditure amount for 2017	1,778,265	\$3,423,884,874.76

Fiscal Year 2018*

Expenditure Category	Number in Category Who Benefit from Expenditure	Expenditure Amount
Abatement/Deferral	1,109,018	\$1,340,399,259.03
Subtraction	224,692	\$67,234,367.13
Credit	965	\$58,851,394.78
Deduction	84,531	\$378,691,885.08
Exclusion	679	\$433,904.45
Exemption	410,014	\$1,358,837,910.01
Preferential Tax Rate	0	\$0
Total Expenditure amount for 2018	1,829,899	\$3,204,448,720.48

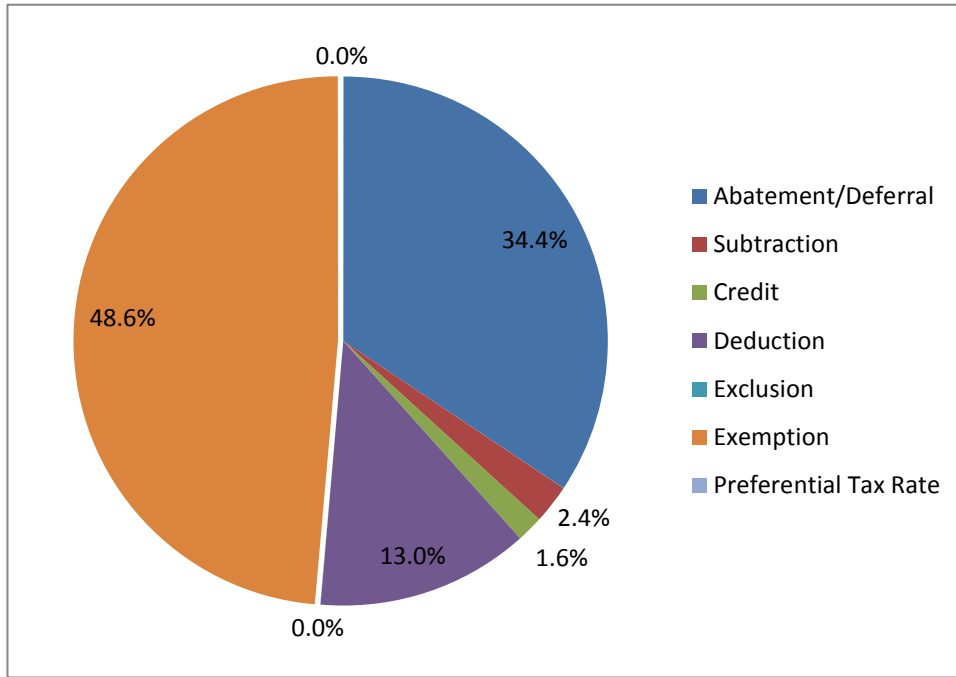
**Total Expenditure Amount Excluding
Commerce Tax Deductions for 2017 – 2018
Biennium**

\$6,628,333,595.24

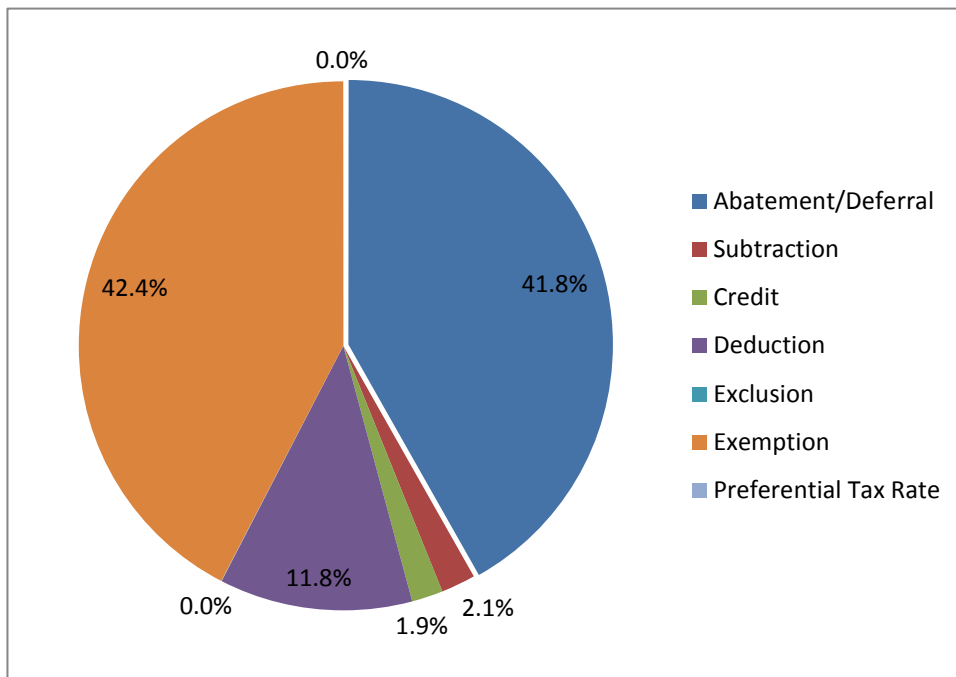
* The 2018 table does not include estimates that were included in the 2017 table because the 2018 data were not available at the time this report was prepared. This accounts for the lower total amount for 2018

* A separate table was created to identify the total expenditures from Commerce Tax and can be found on page X.

Tax Expenditures by Type (FY 2017)
Excluding Commerce Tax Deductions



Tax Expenditures by Type (FY 2018)
Excluding Commerce Tax Deductions



Nevada Tax Expenditure by Tax Type

Fiscal year 2017

Expenditure Tax Type	Expenditure Amount for 2017
Sales and Use Tax	\$971,045,514.28
Property Tax	\$1,631,074,273.43
Net Proceeds Minerals	\$245,359,880.25
Real Property Transfer Tax	\$88,791,503.78
Modified Business Tax	\$231,455,530.09
Fuel Tax	\$87,354,275.84
Gaming Tax	\$34,467,616.00
Insurance Premium Tax	\$43,011,825.16
Other Tax	\$91,324,455.93
Total Expenditure amount for 2017	\$3,423,884,874.76

Fiscal year 2018*

Expenditure Tax Type	Expenditure Amount of 2018
Sales and Use Tax	\$600,475,699.28
Property Tax	\$1,819,922,837.27
Net Proceeds Minerals	\$172,491,279.31
Real Property Transfer Tax	\$95,890,942.65
Modified Business Tax	\$236,720,428.82
Fuel Tax	\$80,243,705.00
Gaming Tax	\$31,638,928.00
Insurance Premium Tax	\$39,829,269.14
Other Tax	\$127,235,631.01
Total Expenditure amount for 2018	\$3,204,448,720.48

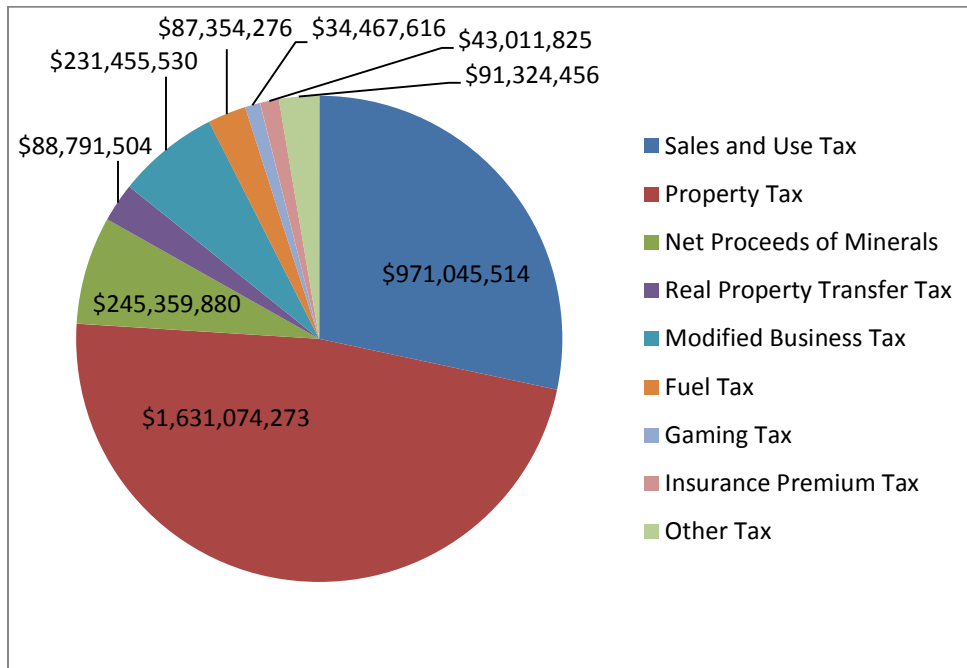
Total Expenditure Amount *Excluding Commerce Tax*
for 2017 - 2018 Biennium

\$6,628,333,595.24

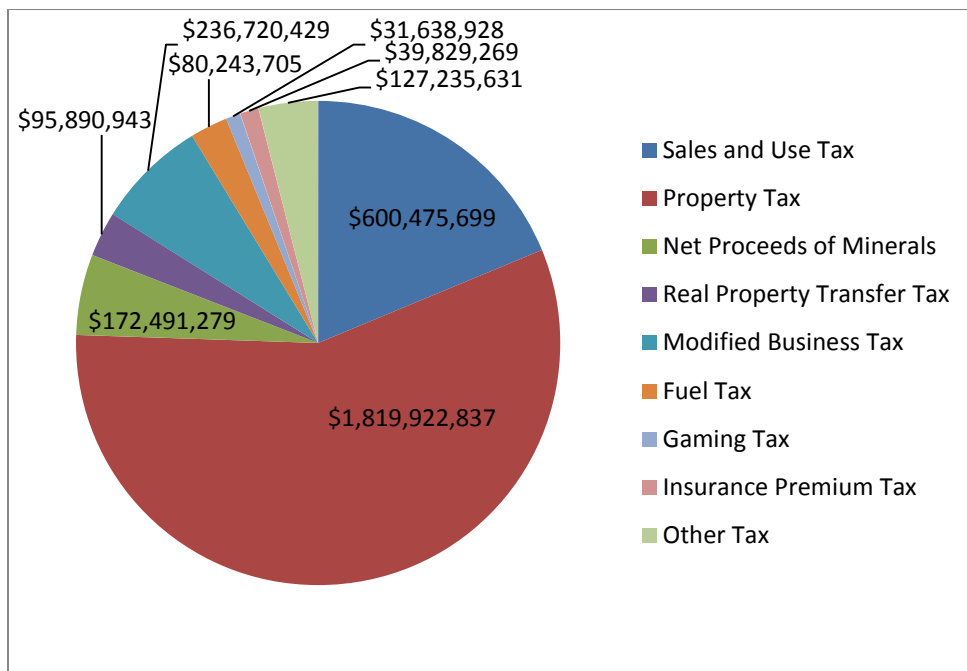
* *The 2018 table does not include estimates that were included in the 2017 table because the 2018 data were not available at the time this report was prepared. This accounts for the substantially lower total expenditure amount for 2018.*

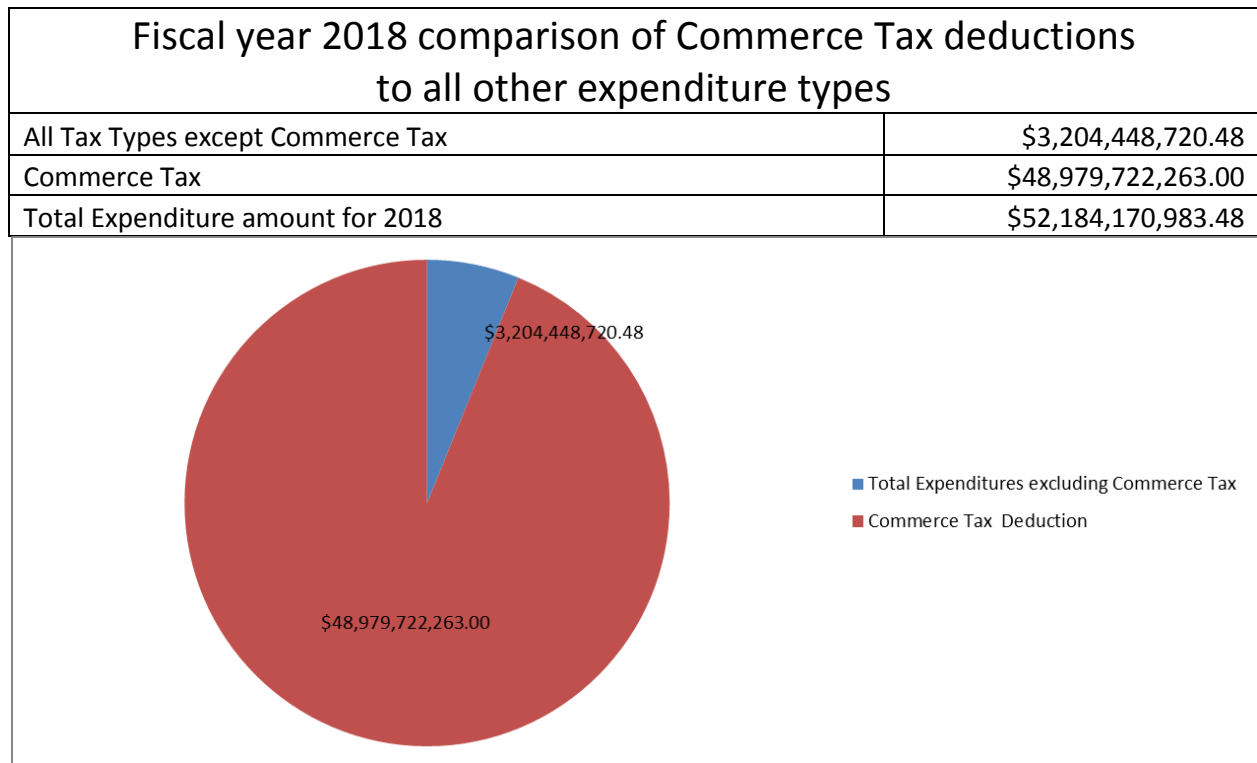
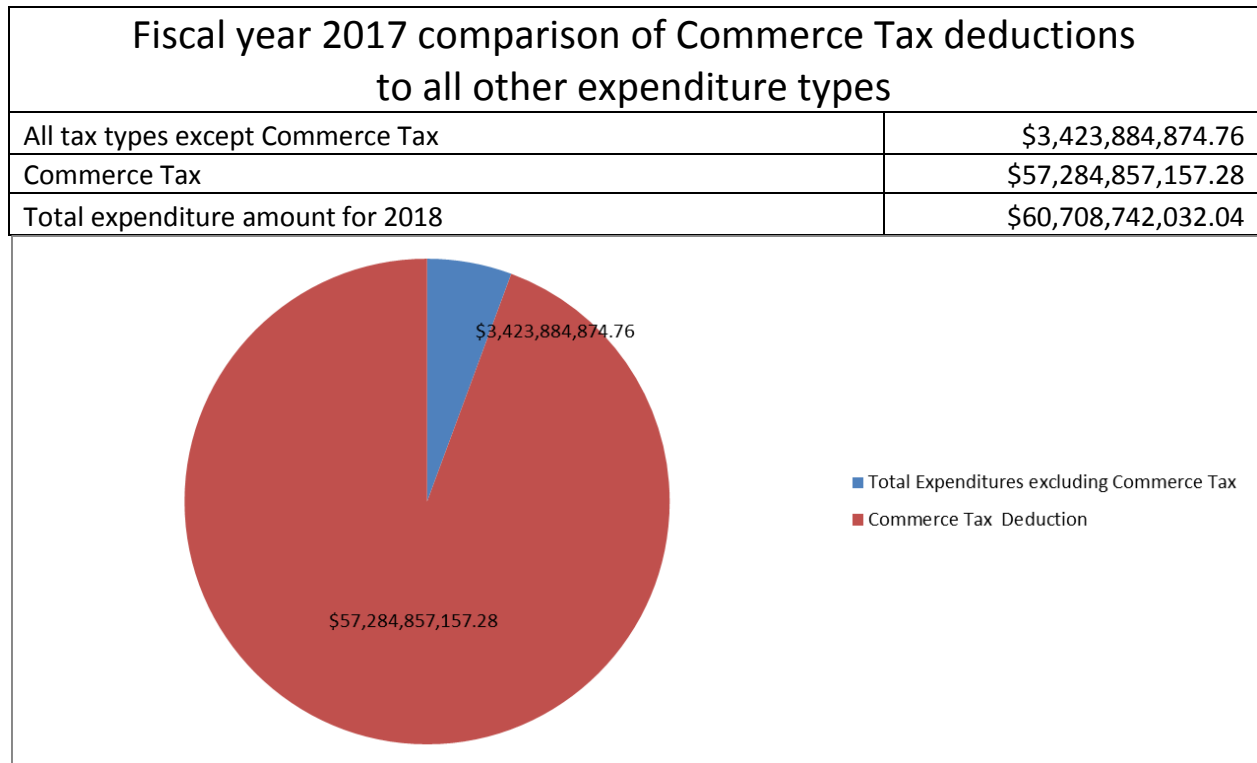
* *A separate table was created to identify the total expenditures from Commerce Tax and can be found on page X.*

Tax Expenditures by Tax Type (FY 2017) *Excluding Commerce Tax*



Tax Expenditures by Tax Type (FY 2018) *Excluding Commerce Tax*





Changes to the 2017 – 2018 Expenditures:

A table has been added to identify all of the changes to the expenditures. This table specifically identifies the expenditures that have been modified, removed, or are identified as new expenditures.

Definitions of Expenditure Categories

Abatement/deferral: A reduction in the level of tax due by an individual or company for a specific period of time. Examples of abatement include a decreased tax rate.

Subtraction: An amount that can be subtracted before calculating the amount of tax due to the state. An example of this is the collection allowance that is subtracted on the Sales/Use Tax return.

Credit: An amount of money that a taxpayer is able to take as a credit from the amount of tax that is owed to the state. The value of a tax credit depends on what the credit is provided for. An example of this is the credit for a home office or regional home office for insurance companies in Nevada.

Deduction: A deduction from gross income that arises due to various types of expenses incurred by a taxpayer. Tax deductions are removed from taxable income (adjusted gross income) and thus lower the overall tax-expense liability. An example of this is the amount of gross wages that is allowed to be deducted from the gross wages prior to taxing.

Exclusion: A rule that sets aside certain types of income as nontaxable. There are many types of income that qualify under this rule, such as life insurance death benefit proceeds, child support, welfare and municipal bond income. Income that is excluded and is not reported.

Exemption: To be free from, or not subject to, taxation by regulators or government entities. A tax exempt may apply to a single, multiple taxation laws or to a specific location. For example a bank branch with only one location in a county is exempt from the Bank Excise Tax. If they have multiply branches in a county then one location is except from the excise tax.

Preferential Tax Rate: Preferential tax treatment by means of a different tax rates for the types of business that is engaged in business in Nevada.

The expenditure categories can be used interchangeably by definition. For this reason, the category assigned to each expenditure was either found in statute or in a similar expenditure.

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Property Tax	Partial abatement of taxes levied on property for which assessed valuation has been established or on remainder parcel of real property	361.4722	165
Property Tax	Patented mining claims	362.040	166
Property Tax	Personal property in transit	361.160	167
Property Tax	Possessory interest - geothermal leases	361.157	168
Property Tax	Possessory interest - Indian tribe	361.157	169
Property Tax	Possessory interest - occasional rental of meeting rooms	361.157	170
Property Tax	Possessory interest - parsonage	361.157	171
Property Tax	Possessory interest - property leased under the provisions of the Taylor Grazing Act, United States Forest Services, Bureau of Reclamation	361.157	172
Property Tax	Possessory interest - public airport, park, market, or fairground is exempt	361.157	173
Property Tax	Possessory interest - shelter for elderly or indigent persons	361.157	174

Tax Type	Expenditure	NRS	Page
Property Tax	Possessory interest - state-supported educational institutions	361.157	175
Property Tax	Possessory interest - vending stands operated by the blind	361.157	176
Property Tax	Private cemeteries and places of burial	361.132	177
Property Tax	Property and buildings used for care or relief of orphan children, or of sick, infirm, or indigent persons	361.083	178
Property Tax	Property of Archaeological Conservancy, Nature Conservancy, American Land Conservancy, and Nevada Land Conservancy	361.111	179
Property Tax	Property of counties, towns, Nevada Rural Housing Authority, and certain other political subdivisions	361.060	180
Property Tax	Property of school districts and charter schools	361.065	181
Property Tax	Property of trusts for furtherance of public functions	361.062	182
Property Tax	Property of water users, nonprofit associations, and nonprofit cooperative corporations	361.073	183
Property Tax	Property related to public use of a privately owned airport	361.061	184
Property Tax	Property related to public use of privately owned parks	361.0605	185
Property Tax	Rate of tax upon net proceeds - geothermal operation	362.140	186
Property Tax	The exemption of certain vehicles	361.067	187
Property Tax	United States property exempted	361.050	188
Property Tax	Veterans	361.090	189
Property Tax	Veterans' organizations	361.095	190
Real Property Transfer Tax	Exemptions - educational foundations	375.090	191
Real Property Transfer Tax	Exemptions - change of identity	375.090	192
Real Property Transfer Tax	Exemptions - death deed	375.090	193
Real Property Transfer Tax	Exemptions - former spouse	375.090	194
Real Property Transfer Tax	Exemptions - joint tenant	375.090	195
Real Property Transfer Tax	Exemptions - library foundation	375.090	196
Real Property Transfer Tax	Exemptions - related persons	375.090	197
Real Property Transfer Tax	Exemptions - taxes on transfers of real property through bankruptcy	375.090	198
Real Property Transfer Tax	Exemptions - to or from trust	375.090	199
Real Property Transfer Tax	Exemptions - transfer of title recognizing the true status of ownership of real property	375.090	200
Real Property Transfer Tax	Exemptions - transfer of title to the government	375.090	201
Real Property Transfer Tax	Exemptions - transfer, assignment or other conveyance of real property to a business if the person owns the business	375.090	202
Real Property Transfer Tax	Exemptions - university foundation	375.090	203

Tax Type	Expenditure	NRS	Page
Real Property Transfer Tax	Unpatented mines or mining claims	375.090	204
Registration	Antique vehicle - trucks and truck-tractors	482.3811	205
Registration	Exemption from registration - motorized wheelchair	482.210	206
Registration	Exemption from registration - electric bicycles	482.210	207
Registration	Exemption from registration - golf carts	482.210	208
Registration	Exemption from registration - implements of husbandry	482.210	209
Registration	Exemption from registration - mobile equipment	482.210	210
Registration	Exemption from registration - mobile homes and commercial coaches	482.210	211
Registration	Exemption from registration - towable tools	482.210	212
Registration	Exemptions from fees for registration (government, state, and county)	482.503	213
Registration	Fire trucks	482.3795	214
Registration	Registration of vehicle of non-resident owner not required - exempts border state employees from registering their vehicle(s) in Nevada	482.385	215
Registration	Registration of vehicle of non-resident owner not required for a non-resident in this state for a period of not more than 30 days in the aggregate in any calendar year	482.385	216
Sales and Use Tax	Abatement for business in certain areas of economic development	274.310	217
Sales and Use Tax	Abatement for eligible machinery or equipment used by certain new or expanded businesses	374.357	218
Sales and Use Tax	Abatement of Sales and Use Tax for capital investment at least \$1 billion	360.893	219
Sales and Use Tax	Abatement of Sales and Use Tax for capital investment at least \$3.5 billion	360.965	220
Sales and Use Tax	Animals and plants intended for human consumption, feed and fertilizer	372.280	221
Sales and Use Tax	Broadcasting activities	372.734	222
Sales and Use Tax	Collection allowance	372.370	223
Sales and Use Tax	Containers	372.290	224
Sales and Use Tax	Deduction of certain bad debts from taxable sales	372.368	225
Sales and Use Tax	Domestic fuels	372.300	226
Sales and Use Tax	Exempt from sales tax for property sold to certain members of the Nevada National Guard and their families	372.7281	227
Sales and Use Tax	Farm machinery and equipment	372.281	228
Sales and Use Tax	Food for human consumption	372.284	229
Sales and Use Tax	Fuel used to propel motor vehicle - fuel consumed off public highways of this state	372.275	230
Sales and Use Tax	Gas, electricity, and water	372.295	231
Sales and Use Tax	Loans or donations to United States, state, political subdivision, or religious organization	372.327	232
Sales and Use Tax	Manufactured homes and mobile homes	372.316	233
Sales and Use Tax	Meals and food products sold to students or teachers by school, organization of students, or parent-teacher associations	372.285	234
Sales and Use Tax	Newspapers	372.315	235
Sales and Use Tax	Occasional sale	372.320	236
Sales and Use Tax	Partial abatement of certain taxes imposed on aircraft	360.753	237
Sales and Use Tax	Partial abatement of certain taxes imposed on new or expanded data center	360.754	238

Tax Type	Expenditure	NRS	Page
Sales and Use Tax	Partial abatement of renewable energy facilities	701A.200	239
Sales and Use Tax	Personal property sold by or to nonprofit organizations created for religious, charitable, or educational purposes	372.326	240
Sales and Use Tax	Personal property used for performance of contract on public works executed before July 1, 1955	372.305	241
Sales and Use Tax	Personal property used for performance of written contract executed before March 29, 1955	372.310	242
Sales and Use Tax	Proceeds of mines	372.270	243
Sales and Use Tax	Property which is shipped to a point outside of this state, pursuant to a sales contract	372.335	244
Sales and Use Tax	Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis, and medicine	372.283	245
Sales and Use Tax	Sale of certain medical devices to governmental entities	372.7285	246
Sales and Use Tax	Sale of personal property for shipment outside this state of certain motor vehicles, farm machinery, equipment, and vessels	372.7263	247
Sales and Use Tax	Sale to common carrier	372.330	248
Sales and Use Tax	Sale to United States, state, or political subdivision	372.325	249
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education	372.287	250
Sales and Use Tax	Tourism improvement district pledge	271A.070	251
Sales and Use Tax	Trade-in allowance	372.065	252
Sales and Use Tax	Transfer of property and motor vehicles to the State of Nevada and its unincorporated agencies and instrumentalities, pursuant to certain agreements	372.7283	253
Sales and Use Tax	Use Tax: property on which sales tax was paid	372.345	254
Short Term Lessor	Charging, collecting, reporting, and remitting of certain fees in connection with lease of passenger car by short-term lessor	482.313	255
Tax Credit	Economic Development Transferable Tax Credits	231.1555	256
Tax Credit	Transferable tax credits for approved qualified project of capital investment at least \$3.5 billion	360.955	257
Tire Tax	Collection allowance	444A.090	258
Tobacco Tax	Allowance of refund for certain taxes paid	370.503	259
Tobacco Tax	Collection allowance	370.490	260
Tobacco Tax	Collection allowance	370.220	261
Tobacco Tax	Tobacco products other than cigarettes are exempt if shipped out of state or exhibited at a trade show	370.450	262
Tobacco Tax	Tribal cigarette stamps	370.170	263

Tax Type: Bank Excise Tax

Expenditure Name: One bank branch excise tax exemption

Category: Exemption

Agency: Department of Taxation

Description: NRS 363A.120 imposes an excise tax on each bank at the rate of \$1,750 for each branch office in excess of 1 maintained by the bank in each county in this state on the first day of each calendar year. There is an allowance for 1 branch in each county to be exempt from the Bank Excise Tax. The definition of bank does not include credit union or thrift company.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Banks subject to the Bank Excise Tax

NRS: 363A.120

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 136; A 2005, 22nd Special Session, 135

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	33	\$666,750.00
Fiscal Year Total:	33	\$666,750.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	32	\$665,000.00
Fiscal Year Total:	32	\$665,000.00

Tax Type: Commerce Tax

Expenditure Name: Commerce Tax deductions

Category: Deduction

Agency: Department of Taxation

Description: In computing the Commerce Tax owed by a business entity pursuant to this chapter, business entities are entitled to certain deductions from their gross revenue.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 363C.210 (1)

Summary of Amendments: Added to NRS by 2015, 2885

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3655	\$57,284,857,157.28
Fiscal Year Total:	3655	\$57,284,857,157.28

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3543	\$48,979,722,263.00
Fiscal Year Total:	3543	\$48,979,722,263.00

2017 - Expenditure Explanation: The tax rate is specific to the North American Industry Classification System (NAICS) code. Because of the number of deductions and NAICS codes, a spreadsheet has been added to the back of the report to identify all of the deductions by NAICS code.

2018 - Expenditure Explanation: The tax rate is specific to the North American Industry Classification System (NAICS) code. Because of the number of deductions and NAICS codes, a spreadsheet has been added to the back of the report to identify all of the deductions by NAICS code.

Tax Type: Commerce Tax

Expenditure Name: Commerce Tax threshold

Category: Subtraction

Agency: Department of Taxation

Description: The Commerce Tax required to be paid by a business entity engaging in business in this state is equal to the amount obtained by subtracting \$4,000,000 from the Nevada gross revenue.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 363C.300

Summary of Amendments: Added to NRS by 2015, 2889

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	171893	Not Available
Fiscal Year Total:	171893	

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	156533	Not Available
Fiscal Year Total:	156533	

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department when the gross revenue is less than \$4,000,000.00.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department when the gross revenue is less than \$4,000,000.00.

Tax Type: Fuel Tax

Expenditure Name: Collection allowance

Category: Deduction

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Fuel Industry

Description: Each supplier and dealer may retain an amount equal to 2% of the amount of tax collected to cover the costs of collecting the tax and complying with statute, and to handle losses occasioned by evaporation, spillage, or other similar causes.

Year Enacted: 1935

Sunset Date: None

Purpose: To cover the supplier's costs of collection of the tax and remitting the tax

Who Benefits: Licensed fuel suppliers and dealers

NRS: 365.330 (5)(a),(b)

Summary of Amendments: [Part 3:74:1935; A 1953, 326; 1955, 170]—NRS A 1975, 1695; 1999, 1014; 2003, 2908; 2007, 1574

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	116	\$10,111,086.00
Fiscal Year Total:	116	\$10,111,086.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	112	\$12,034,165.00
Fiscal Year Total:	112	\$12,034,165.00

Tax Type: Fuel Tax**Expenditure Name: Collection allowance, special fuel supplier****Category: Deduction****Agency:** Department of Motor Vehicles**Division:** Motor Carrier Division/Fuel Industry**Description:** Each special fuel supplier may retain an amount equal to 2% of the amount of the tax collected to cover costs of collection of the tax, compliance and the supplier's/dealer's handling losses occasioned by evaporation, spillage or other similar causes.**Year Enacted:** 1957**Sunset Date:** None**Purpose:** To cover the supplier's costs of collection of the tax and remitting the tax**Who Benefits:** Licensed fuel suppliers and dealers**NRS:** 366.390**Summary of Amendments:** [Part 8:364:1953]—NRS A 1957, 604; 1995, 2374; 1997, 3401; 1999, 1274; 2001, 86; 2003, 2917

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	105	\$1,981,897.00
Fiscal Year Total:	105	\$1,981,897.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	108	\$2,158,818.00
Fiscal Year Total:	108	\$2,158,818.00

Tax Type: Fuel Tax

Expenditure Name: Dyed special fuel

Category: Exemption

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Fuel Industry

Description: Special fuels dyed before removal for distribution is exempt from the Fuel Tax.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Users of fuel that is dyed and used off-road

NRS: 366.203

Summary of Amendments: 1995, 2367; A 1997, 2831, 3398; 1999, 679; 2001, 854; 2003, 514, 2913; 2005, 1152; 2007, 2518; 2015,1116

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	\$46,614,095.00
Fiscal Year Total:		\$46,614,095.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	\$39,178,126.00
Fiscal Year Total:		\$39,178,126.00

Tax Type: Fuel Tax**Expenditure Name: Exempt aviation fuel transactions and sales****Category: Exemption****Agency:** Department of Motor Vehicles**Description:** Aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer are exempt from excise tax.**Year Enacted:** 1935**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Businesses**NRS:** 365.220 (3)**Summary of Amendments:** 4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170] — NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$431.00
Fiscal Year Total:	1	\$431.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$1,264.00
Fiscal Year Total:	1	\$1,264.00

Tax Type: Fuel Tax

Expenditure Name: Exempt fuel other than aviation transactions and sales

Category: Exemption

Agency: Department of Motor Vehicles

Description: Motor vehicle fuel, other than aviation fuel, distributed or delivered on the order of the owner to a supplier, or aviation fuel or fuel for jet or turbine-powered aircraft distributed or delivered on the order of the owner to a dealer.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 365.220 (5)

Summary of Amendments: 4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170] — NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Fuel Tax**Expenditure Name: Exempt fuel transactions and sales****Category: Exemption****Agency:** Department of Motor Vehicles**Description:** Sales and transactions for motor vehicle fuel if it remains in interstate or foreign commerce are exempt from excise tax.**Year Enacted:** 1935**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Businesses**NRS:** 365.220 (1)**Summary of Amendments:** 4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170] — NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Fuel Tax**Expenditure Name: Exempt fuel used interstate or off road****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Motor Carrier Division/Fuel Industry**Description:** Allows for a credit pursuant to Ch. 371, 482 and 706 on taxes where the taxpayer proves that fuel was used interstate or off road and exceeds the amount of fuel used on the highways in Nevada.**Year Enacted:** 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Corporate/personal**NRS:** 366.650 (5)**Summary of Amendments:** [20:364:1953]—NRS A 1957, 607; 1969, 581; 1971, 88; 1973, 704; 1983, 474; 1987, 492, 968; 1995, 2377; 1997, 3404; 1999, 155; 2003, 2918; 2007, 1585

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	90	\$37,381.00
Fiscal Year Total:	90	\$37,381.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	1500	\$204,052.00
Fiscal Year Total:	1500	\$204,052.00

Tax Type: Fuel Tax

Expenditure Name: Exemption to farmer or rancher on basis of bulk purchases

Category: Exemption

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Fuel Industry

Description: Any person determined to be a bona fide farmer or rancher not engaged in other activities which would distort their highway usage may claim a refund only on the basis of 80% of bulk purchases. Bulk purchases means purchases in excess of 50 gallons of motor vehicle fuel not placed directly into the tanks of motor vehicles.

Year Enacted: 1957

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Farmers/ranchers

NRS: 365.445

Summary of Amendments: Added to NRS by 1957, 127; A 1965, 1173; 1966, 71; 1975, 1698

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	138	\$141,339.00
Fiscal Year Total:	138	\$141,339.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	160	\$132,372.00
Fiscal Year Total:	160	\$132,372.00

The expenditures identified in NRS 366.655 are combined with this expenditure.

The expenditures identified in NRS 366.655 are combined with this expenditure.

Tax Type: Fuel Tax

Expenditure Name: Fuel consumed off public highways of this state **Category: Exemption**

Agency: Department of Motor Vehicles **Division:** Motor Carrier Division/Fuel Industry

Description: A special fuel user who consumes special fuel in the propulsion of a motor vehicle off the public highways of this state may obtain a refund of the tax paid pursuant to NRS 366.190 for that portion of the special fuel purchased which is consumed off the public highways of this state.

Year Enacted: 1996 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Special fuel user

NRS: 366.200 (1) *NAC 366.210*

Summary of Amendments: [Part 3:364:1953; A 1955, 425] — NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	100	\$894,732.00
Fiscal Year Total:	100	\$894,732.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	60	\$476,718.00
Fiscal Year Total:	60	\$476,718.00

Tax Type: Fuel Tax

Expenditure Name: Fuel sold to the U.S. Government for use by U.S. Armed Forces

Category: Exemption

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Fuel Industry

Description: Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States government for official use of the United States Armed Forces is exempt from taxes imposed by NRS Chapter 365.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: U.S. government

NRS: 365.220 (4)

Summary of Amendments: [4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170]—NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	1	\$348,639.00
Fiscal Year Total:	1	\$348,639.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	1	\$355,371.00
Fiscal Year Total:	1	\$355,371.00

Tax Type: Fuel Tax**Expenditure Name: Government exemption****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Motor Carrier Division/Fuel Industry**Description:** Sales made to the United States Government states, or any instrumentality thereof are exempt from the tax imposed by this chapter.**Year Enacted:** 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Government**NRS:** 366.200 (2),(3)**Summary of Amendments:** [Part 3:364:1953; A 1955, 425]—NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	84	\$9,063,102.00
Fiscal Year Total:	84	\$9,063,102.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	88	\$8,855,646.00
Fiscal Year Total:	88	\$8,855,646.00

Tax Type: Fuel Tax**Expenditure Name: Leaded fuel exemption****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Motor Carrier Division/Fuel Industry**Description:** Exemption of excise taxes on leaded racing fuel, which means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.**Year Enacted:** 1935**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Auto racers and persons using leaded gasoline**NRS:** 365.220 (6)**Summary of Amendments:** Amended in the following year (s): [4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170]—NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	13	\$10,401.84
Fiscal Year Total:	13	\$10,401.84
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	15	\$20,986.00
Fiscal Year Total:	15	\$20,986.00

Tax Type: Fuel Tax

Expenditure Name: Motor vehicle fuel, except exempt aviation fuel transactions and sales

Category: Exemption

Agency: Department of Motor Vehicles

Description: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier is exempt from payment of excise tax.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 365.220 (2)

Summary of Amendments: 4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170] — NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	35	\$15,990,060.00
Fiscal Year Total:	35	\$15,990,060.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	35	\$14,166,017.00
Fiscal Year Total:	35	\$14,166,017.00

Tax Type: Fuel Tax

Expenditure Name: Operates motor vehicles for public transportation exemption **Category: Exemption**

Agency: Department of Motor Vehicles **Division:** Motor Carrier Division/Tax and Licensing

Description: The sale or use of special fuel that is used exclusively for public transportation in an urban area to transport persons who pay a fare and public money is used to operate the system or acquire new equipment is exempt from the tax imposed by this chapter.

Year Enacted: 1953 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Special fuel user

NRS: 366.200 (4)

Summary of Amendments: Amended in the following year (s): [Part 3:364:1953; A 1955, 425]—NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Vehicles exempt from fuel taxes are not required to report exempt tax usage.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Vehicles exempt from fuel taxes are not required to report exempt tax usage.

Tax Type: Fuel Tax**Expenditure Name: Special fuel used in refrigeration units****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Motor Carrier Division/Tax and Licensing**Description:** Special fuel used in an auxiliary motor to operate a refrigeration unit is exempt from the tax imposed by this chapter.**Year Enacted:** 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Special fuel user**NRS:** 366.200 (1)**NAC:** 366.230**Summary of Amendments:** [Part 3:364:1953; A 1955, 425]—NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	349	\$557,395.00
Fiscal Year Total:	349	\$557,395.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	326	\$456,319.00
Fiscal Year Total:	326	\$456,319.00

2017 - Expenditure Explanation: A special fuel user who uses special fuel that has not been dyed to operate a vehicle with a refrigeration unit that is equipped with an auxiliary motor and separate fuel tank may obtain a refund.

2018 - Expenditure Explanation: A special fuel user who uses special fuel that has not been dyed to operate a vehicle with a refrigeration unit that is equipped with an auxiliary motor and separate fuel tank may obtain a refund.

Tax Type: Fuel Tax

Expenditure Name: Special fuel used to operate a motor vehicle with auxiliary equipment exemption

Category: Exemption

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Tax and Licensing

Description: Special fuel used to operator a motor vehicle with auxiliary equipment is exempt from the tax imposed by this chapter.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Special fuel user

NRS: 366.200 (1)

NAC 366.220

Summary of Amendments: [Part 3:364:1953; A 1955, 425]—NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	174	\$670,888.00
Fiscal Year Total:	174	\$670,888.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	198	\$1,200,006.00
Fiscal Year Total:	198	\$1,200,006.00

The expenditures identified in NRS 366.655 is combined with this expenditure.

The expenditures identified in NRS 366.655 is combined with this expenditure.

Tax Type: Fuel Tax**Expenditure Name: Special fuels reimbursements****Category: Exemption****Agency:** Department of Motor Vehicles

Description: A person who uses special fuel in a motor vehicle operated or intended to operate interstate and who pays any tax imposed on special fuels pursuant to NRS 373.066, 373.0663 or 373.0667 may file with the Department a request for reimbursement of any amounts owed to the person as a result of the Department entering into an agreement pursuant to NRS 366.175 and the imposition, pursuant to NRS 373.066, 373.0663 or 373.0667, of any tax on special fuels that are consumed outside this state.

Year Enacted: 2013**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Businesses**NRS:** 373.083 (1)

Summary of Amendments: Added to NRS by 2013, 3546; A 2013, 3547, 3549; 2015, 48, 2065, 2067

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$114,628.00
Fiscal Year Total:	3	\$114,628.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	4	\$135,678.00
Fiscal Year Total:	4	\$135,678.00

Tax Type: Fuel Tax

Expenditure Name: Special mobile equipment exemption

Category: Exemption

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Fuel Industry

Description: The sale or use of special fuel for any purpose other than to propel a motor vehicle upon the public highways of Nevada is exempt from the application of the tax imposed by NRS 366.190. The exemption provided in this subsection applies only in those cases where the purchasers or the users of special fuel establish, to the satisfaction of the Department, that the special fuel purchased or used was used for purposes other than to propel a motor vehicle upon the public highways of Nevada.

Special mobile equipment includes every motor vehicle not designed or used primarily for the transportation of persons or property, and only incidentally operated or moved upon a highway. The term includes scoopmobiles, forklifts, ditch-digging apparatus, well-boring apparatus and road construction and maintenance machinery such as asphalt graders, bituminous mixers, bucket loaders, tractors other than truck tractors, leveling graders, finishing machines, motor graders, road rollers, scarifiers, earth-moving carryalls and scrapers, power shovels and draglines, and earth-moving equipment. NRS 366.085.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Special fuel user

NRS: 366.200 (5)

Summary of Amendments: Amended in the following year (s): [Part 3:364:1953; A 1955, 425]—NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Fuel Tax

Expenditure Name: Tribal exemption for motor vehicle fuel sold on reservation

Category: Deduction

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Fuel Industry

Description: The Department may enter into an agreement with the governing body of a tribe to provide for the collection of taxes on taxable sales of motor vehicle fuel that occur on the reservation of the tribe.

Year Enacted: 2002

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government/tribe

NRS: 365.110

NAC 365.155

Summary of Amendments: [Part 9:74:1935; A 1953, 326; 1955, 170] — NRS A 1975, 1690

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$272,318.00
Fiscal Year Total:	8	\$272,318.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$268,265.00
Fiscal Year Total:	8	\$268,265.00

Tax Type: Fuel Tax

Expenditure Name: Tribal exemption for special fuel sold on reservation Category: Deduction

Agency: Department of Motor Vehicles

Division: Motor Carrier Division/Fuel Industry

Description: The Department may enter into an agreement with the governing body of a tribe to provide for the collection of taxes on taxable sales of special fuels that occur on the reservation of the tribe.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government/tribe

NRS: 366.110

NAC 366.350

Summary of Amendments: [Part 24:364:1953] — NRS A 1957, 600; 1977, 378; 1999, 124; 2001, 853, 2600; 2003, 16

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$363,214.00
Fiscal Year Total:	8	\$363,214.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$396,175.00
Fiscal Year Total:	8	\$396,175.00

Tax Type: Fuel Tax

Expenditure Name: Tribe/Tribal members exemption for special fuels sold on the reservation **Category:** Exemption

Agency: Department of Motor Vehicles **Division:** Motor Carrier Division/Fuel Industry

Description: If the governing body of a tribe does not enter into an agreement to provide for the collection by the tribe of taxes on taxable sales of special fuels that occur on a reservation of the tribe, each special fuel supplier who sells special fuels on the reservation shall collect the tax imposed on that sale. The tribe may apply to the Department for a refund of the tax.

Year Enacted: 2001 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Tribes/tribal members

NRS: 366.110 **NAC** 366.355

Summary of Amendments: "[Part 24:364:1953] — (NRS A 1957, 600; 1977, 378; 1999, 124; 2001, 853, 2600; 2003, 16)"

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	2	\$3,451.00
Fiscal Year Total:	2	\$3,451.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	2	\$13,463.00
Fiscal Year Total:	2	\$13,463.00

Tax Type: Fuel Tax

Expenditure Name: Tribe/Tribal members exemption of motor vehicle fuel sold on the reservation **Category:** Exemption

Agency: Department of Motor Vehicles **Division:** Motor Carrier Division/Fuel Industry

Description: If the governing body of a tribe does not enter into an agreement to provide for the collection by the tribe of taxes on taxable sales of motor vehicle fuel that occur on a reservation of the tribe, each supplier who sells motor vehicle fuel on the reservation shall collect the tax imposed on that sale. The tribe may apply to the Department for a refund of the tax.

Year Enacted: 2001 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Tribes/tribal members

NRS: 365.110 **NAC** 365.160

Summary of Amendments: "[Part 9:74:1935; A 1953, 326; 1955, 170] — (NRS A 1975, 1690)"

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	5	\$179,218.00
Fiscal Year Total:	5	\$179,218.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	5	\$190,264.00
Fiscal Year Total:	5	\$190,264.00

Tax Type: Gaming Tax

Expenditure Name: Gaming revenue - bingo, additional play may be deducted

Category: Deduction

Agency: Gaming Control Board

Description: For bingo, a licensee who provides a patron with additional play at bingo as the result of an initial wager may deduct as losses from winnings all money or tokens paid directly to that patron as a result of such additional play.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 463.3715 (4)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Gaming Tax

Expenditure Name: Gaming revenue - inter-casino linked system may be deducted

Category: Deduction

Agency: Gaming Control Board

Description: In calculating gross revenue, a licensee may deduct its pro rata share of a payout from a game played in an inter-casino linked system except for a payout made in conjunction with a card game.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 463.3715 (5)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Gaming Tax

Expenditure Name: Gaming revenue - money or tokens paid at face value directly to a patron may be deducted for slot machine play

Category: Deduction

Agency: Gaming Control Board

Description: Money or tokens paid at face value directly to a patron as the result of a specific wager must not be deducted as losses from winnings at any game except a slot machine.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 463.3715 (1)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Gaming Tax

Expenditure Name: Gaming revenue - periodic payments may be deducted as losses

Category: Deduction

Agency: Gaming Control Board

Description: Cash paid to fund periodic payments may be deducted as losses from winnings for any game.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 463.3715 (2)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Gaming Tax**Expenditure Name: Gross revenue - Gaming****Category: Exemption****Agency:** Gaming Control Board

Description: The term does not include: Counterfeit facsimiles of money, chips, tokens, wagering instruments, or wagering credits; coins of other countries that are received in gaming devices; any portion of the face value of any chip, token, or other representative of value won by a licensee from a patron for which the licensee can demonstrate that it or its affiliate has not received cash, cash taken in fraudulent acts perpetrated against a licensee for which the licensee is not reimbursed; cash received as entry fees for contests or tournaments in which patrons compete for prizes, except for a contest or tournament conducted in conjunction with an inter-casino linked system; uncollected baccarat commissions; or cash provided by the licensee to a patron and subsequently won by the licensee, for which the licensee can demonstrate that it or its affiliate has not been reimbursed.

Year Enacted: 1967**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Gaming industry**NRS:** 463.0161 (2)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1967, 1039; A 1981, 1543; 1985, 803, 2146; 1987, 90, 1274; 1993, 288; 1995, 465, 757, 1496; 1997, 3499; 2013, 2106, 3309, 3318.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Gaming Tax

Expenditure Name: Gross revenue - personal property may be deducted Category: Deduction

Agency: Gaming Control Board

Description: For slot machines, keno, and bingo - the actual cost to the licensee of any personal property distributed to a patron as the result of a specific legitimate wager may be deducted as a loss, but not travel expenses, food, refreshments, lodging, or services.

Year Enacted: 1981 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 463.3715 (3)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Gaming Tax

Expenditure Name: Gross revenue - track fees

Category: Deduction

Agency: Gaming Control Board

Description: Track fees are deductible.

Year Enacted: 1983

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 464.005 (1)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1983, 1891; A 1985, 518; 1987, 634; 1991, 1845; 1993, 2049; 1995, 1501; 1997, 3509; 2009, 2429.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Gaming Tax**Expenditure Name: Gross revenue is to include the face value of any credit instrument****Category: Deduction****Agency: Gaming Control Board****Description:** Taxable gaming revenue generated through the issuance of credit is not taxable until the credit is repaid.**Year Enacted:** 1981**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Gaming industry**NRS:** 463.371 (1)**Summary of Amendments:** Amended in the following year(s): Added to NRS by 1981, 1542; A 1983, 829; 1987, 396, 1234, 1235.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	111	\$34,467,616.00
Fiscal Year Total:	111	\$34,467,616.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	111	\$31,638,928.00
Fiscal Year Total:	111	\$31,638,928.00

Tax Type: Gaming Tax**Expenditure Name: Gross revenue that is deductible****Category: Deduction****Agency:** Gaming Control Board

Description: Losses in a contest or tournament conducted in conjunction with an inter-casino linked system may be deducted to the extent of the compensation received for the right to participate in that contest or tournament.

Year Enacted: 1967**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Gaming industry**NRS:** 463.0161 (1)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1967, 1039; A 1981, 1543; 1985, 803, 2146; 1987, 90, 1274; 1993, 288; 1995, 465, 757, 1496; 1997, 3499; 2013, 2106, 3309, 3318.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Governmental Service Tax

Expenditure Name: Basic Governmental Services Tax for licensed vehicles

Category: Exclusion

Agency: Department of Taxation

Division: Local Government Services

Description: Licensed vehicles of certain industries that are centrally assessed for property tax purposes are excluded from Government Services Taxation.

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 371.030

Summary of Amendments: Added to NRS by 1963, 1119; A 2001, 289

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	36	\$332,556.02
Fiscal Year Total:	36	\$332,556.02

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	37	\$332,556.02
Fiscal Year Total:	37	\$332,556.02

Tax Type: Governmental Service Tax

Expenditure Name: Governmental vehicles and emergency vehicles operated with public money

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: Exemption of certain governmental vehicles, emergency vehicles, and vehicles operated with public money.

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government

NRS: 371.100

Summary of Amendments: Added to NRS by 1963, 1120; A 1965, 610; 1979, 931; 1983, 1945; 1995, 2411; 2001, 292; 2005, 6

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Corporate/Govt	36756	\$6,432,300.00
Fiscal Year Total:	36756	\$6,432,300.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Corporate/Govt	38481	\$7,003,542.00
Fiscal Year Total:	38481	\$7,003,542.00

2017 - Expenditure Explanation: Statistics are available for the number of exempt vehicles registered. Exemption amounts for each vehicle are not available since the Department does not track this. An estimate is obtained by multiplying the number of exempt vehicles times the average Governmental Services Tax paid.

2018 - Expenditure Explanation: Statistics are available for the number of exempt vehicles registered. Exemption amounts for each vehicle are not available since the Department does not track this. An estimate is obtained by multiplying the number of exempt vehicles times the average Governmental Services Tax paid.

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by disabled veteran who transfers the exemption to their current spouse

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: Exemption on the Governmental Services Tax for vehicles registered by a resident of the State of Nevada who is a veteran of the Armed Forces of the United States and who incurred a permanent service-connected disability. The veteran may transfer the exemption to his/her spouse.

Year Enacted: 1977

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Nevada residents who are veterans of the Armed Forces of the United States and have incurred a permanent service-connected disability and spouses of those veterans

NRS: 371.104

Summary of Amendments: Added to NRS by 1977, 1490; A 1979, 1302; 1981, 1566; 1989, 718; 1995, 1089; 2001, 292, 1532, 1533; 2003, 2778, 2779; 2011, 2542, 3529; 2013, 297, 2515; 2015, 3928

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: The Department tracks veteran and disabled veteran exemptions together. The exemption amounts are identified under NRS 371.103. The Department does not track the exemptions that are transferred to a spouse.

2018 - Expenditure Explanation: The Department tracks veteran and disabled veteran exemptions together. The exemption amounts are identified under NRS 371.103. The Department does not track the exemptions that are transferred to a spouse.

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by person who is blind

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: Vehicles registered by a person who is blind, not to exceed the amount of \$3,000 determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but bona fide residents of this state and must be filed in but one county in this state on account of that person.

Year Enacted: 1977

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Persons who are determined to be legally blind

NRS: 371.102

Summary of Amendments: Added to NRS by 1977, 1489; A 1989, 717; 1995, 1088; 1999, 2775; 2003, 2774; 2011, 3527

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	49	\$4,535.00
Fiscal Year Total:	49	\$4,535.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	60	\$8,270.00
Fiscal Year Total:	60	\$8,270.00

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by surviving spouse

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: Vehicles registered by surviving spouses, not to exceed the amount of \$1,000 determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but actual bona fide residents of this state.

Year Enacted: 1977

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Surviving spouses of Nevada citizens

NRS: 371.101

Summary of Amendments: Added to NRS by 1977, 1489; A 1989, 716; 1999, 2775; 2001, 1557; 2003, 2773; 2011, 3526

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4705	\$330,129.00
Fiscal Year Total:	4705	\$330,129.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4841	\$345,551.00
Fiscal Year Total:	4841	\$345,551.00

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by veteran who transfers the exemption to their current spouse

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: Exemption on the Governmental Services Tax for vehicles registered by a resident of the State of Nevada who is a veteran of the Armed Forces of the United States. The veteran may transfer the exemption to his/her spouse.

Year Enacted: 1977

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Nevada residents who are active duty veterans of the Armed Forces of the United States and spouses of those veterans

NRS: 371.103

Summary of Amendments: Added to NRS by 1977, 1489; A 1987, 1528; 1989, 717; 1991, 1926; 1995, 2298; 1999, 2776; 2001, 1529, 1530; 2003, 2774, 2776; 2011, 2540, 3527; 2013, 295, 2513

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	72897	\$10,033,924.00
Fiscal Year Total:	72897	\$10,033,924.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	75682	\$11,094,298.00
Fiscal Year Total:	75682	\$11,094,298.00

Tax Type: Insurance Premium Tax**Expenditure Name: General tax on premiums: credit for home office or regional home office in Nevada** **Category: Credit****Agency:** Department of Taxation**Description:** An insurance company can take a credit toward Insurance Premium Tax liability for a home office or regional home office located and occupied in Nevada. This credit was amended by AB 3 during the 2014 Special Session. Beginning in 2016, this credit will be limited to \$5,000,000.00 annually for all insurers eligible for the credit on a pro-rated basis. This credit will be eliminated at the end of 2020.**Year Enacted:** 1970 **Sunset Date:** 12/31/2020**Purpose:** Legislative intent not defined in statute**Who Benefits:** Insurance companies**NRS:** 680B.050**Summary of Amendments:** Added to NRS by 1971, 1597; A 1971, 1937; 1983, 715; 1985, 1063; 1987, 1431; 1993, 1912; 1995, 470; 1997, 299; 1999, 768, 1829; 2013, 3456, 3600; 2014, 28th Special Session, 2; R 2014, 28th Special Session, 3, effective January 1, 2021; A 2015, 3377

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	21	\$5,000,000.00
Fiscal Year Total:	21	\$5,000,000.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	15	\$5,000,000.00
Fiscal Year Total:	15	\$5,000,000.00

Tax Type: Insurance Premium Tax

Expenditure Name: General tax on premiums: credit for payment of assessment to Division of Industrial Relations

Category: Credit

Agency: Department of Taxation

Description: An insurer is entitled to a credit on its Insurance Premium Tax liability in an amount equal to the assessment it pays to the Division of Industrial Relations. This credit carries forward from year to year.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Industrial insurance companies

NRS: 680B.036

Summary of Amendments: Added to NRS by 1995, 20149; A 2013, 2642

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	404	\$11,831,166.78
Fiscal Year Total:	404	\$11,831,166.78

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	401	\$11,322,517.28
Fiscal Year Total:	401	\$11,322,517.28

Tax Type: Insurance Premium Tax

Expenditure Name: Life and Health Guaranty Association offset

Category: Credit

Agency: Department of Taxation

Description: An insurer may offset against an outstanding tax liability for Insurance Premium Tax accrued with respect to business transacted in a calendar year, an amount equal to 20% of the amount certified in each of the 5 calendar years following the year in which an assessment was paid to the Life and Health Guaranty Association.

Year Enacted: 1973

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Insurance companies

NRS: 686C.280 (2)

Summary of Amendments: Added to NRS by 1973, 308; A 1991, 877; 1995, 1103; 2001, 1043.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	\$0.00
Fiscal Year Total:		\$0.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	\$0.00
Fiscal Year Total:		\$0.00

2017 - Expenditure Explanation: Pursuant to NRS 686C.280, the Guaranty Association is authorized to send members an assessment to pay claims on companies that have become insolvent. The companies that have been assessed are allowed to offset the amount over a 5-year period. There will not be any Premium Tax offsets until another assessment is issued.

2018 - Expenditure Explanation: Pursuant to NRS 686C.280, the Guaranty Association is authorized to send members an assessment to pay claims on companies that have become insolvent. The companies that have been assessed are allowed to offset the amount over a 5-year period. There will not be any Premium Tax offsets until another assessment is issued.

Tax Type: Insurance Premium Tax**Expenditure Name: Nevada New Markets Jobs credit****Category: Credit****Agency:** Department of Taxation

Description: The state New Market Tax Credits are provided to investors that invest the funds established by a community development entity for projects in Nevada. An entity that makes a qualified equity investment earns a vested right to credit against the entity's liability for insurance premium tax.

Year Enacted: 2013**Sunset Date:** None

Purpose: To provide community development and economic stimulation, particularly to distressed areas of this state

Who Benefits: Insurers who invest in qualified community development entities

NRS: 231A.200

Summary of Amendments: Added to NRS by 2013, 3447

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	106	\$25,760,046.75
Fiscal Year Total:	106	\$25,760,046.75
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	102	\$22,764,058.17
Fiscal Year Total:	102	\$22,764,058.17

Tax Type: Insurance Premium Tax**Expenditure Name: Property and casualty credit****Category: Credit****Agency:** Department of Taxation

Description: An insurer may offset against an outstanding tax liability for Insurance Premium Tax accrued with respect to business transacted in a calendar year, an amount equal to 20% of the amount certified in each of the 5 calendar years following the year in which an assessment was paid to Life and Casualty.

Year Enacted: 1971**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Insurance companies**NRS:** 687A.060 (1)(c)

Summary of Amendments: Added to NRS by 1971, 1944; A 1977, 435; 1993, 1397; 1995, 2057; 1999, 2522; 2003, 3308; 2005, 2131.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	153	\$420,611.63
Fiscal Year Total:	153	\$420,611.63
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	176	\$742,693.69
Fiscal Year Total:	176	\$742,693.69

Tax Type: Liquor Tax**Expenditure Name: Collection allowance****Category: Subtraction****Agency:** Department of Taxation**Description:** Licensed importers and manufacturers shall retain .25 % of the tax to cover their related administrative cost.**Year Enacted:** 1961**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Licensed importers and manufacturers**NRS:** 369.370 (3)**Summary of Amendments:** [Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464] — NRS A 1961, 593; 1971, 587; 1975, 1709; 1987, 329; 2003, 20th Special Session, 19; 2008, 25th Special Session, 18; 2009, 2097

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1311	\$121,867.00
Fiscal Year Total:	1311	\$121,867.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1343	\$122,055.00
Fiscal Year Total:	1343	\$122,055.00

Tax Type: Liquor Tax

Expenditure Name: Excise tax paid by importers and manufacturers on product that was lost, stolen, damaged in transit, or spoiled on premises **Category:** Credit

Agency: Department of Taxation

Description: The Department shall allow refunds or credits on any shipments lost, stolen, or damaged in transit, or damaged or spoiled on the premises.

Year Enacted: 1935 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Liquor wholesalers and retailers

NRS: 369.370 (4)

Summary of Amendments: [Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464] — NRS A 1961, 593; 1971, 587; 1975, 1709; 1987, 329; 2003, 20th Special Session, 19; 2008, 25th Special Session, 18; 2009, 2097

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	6	\$9,123.34
Fiscal Year Total:	6	\$9,123.34

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	9	\$10,465.02
Fiscal Year Total:	9	\$10,465.02

Tax Type: Liquor Tax**Expenditure Name: Excise tax paid by importers and manufacturers on product that was shipped outside this state** **Category: Credit****Agency:** Department of Taxation**Description:** Tax paid on any liquor that was exported out of this state in a manner not in conflict with the law of the place of the sale is exempt from the Liquor Excise Tax.**Year Enacted:** 1935 **Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Liquor importer**NRS:** 369.370 (2)**Summary of Amendments:** [Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464] — NRS A 1961, 593; 1971, 587; 1975, 1709; 1987, 329; 2003, 20th Special Session, 19; 2008, 25th Special Session, 18; 2009, 2097

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	34	\$410,357.00
Fiscal Year Total:	34	\$410,357.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	31	\$600,018.00
Fiscal Year Total:	31	\$600,018.00

Tax Type: Liquor Tax

Expenditure Name: Exempt from Liquor Tax while engaged in interstate commerce **Category: Credit**

Agency: Department of Taxation

Description: Common carriers, while engaged in interstate commerce, who sell or furnish liquor on their trains, buses, or airplanes may purchase liquor from licensed Nevada wholesale dealers, subject to rules and regulations of the Department. A refund or credit for the excise tax paid on such liquor shall be allowed by the wholesale dealer when a sale to a common carrier engaged in interstate commerce has been made.

Year Enacted: 1965 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Wholesale dealers

NRS: 369.175

Summary of Amendments: Added to NRS by 1965, 303; A 1975, 1705

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$133,979.00
Fiscal Year Total:	3	\$133,979.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$120,558.00
Fiscal Year Total:	3	\$120,558.00

Tax Type: Liquor Tax

Expenditure Name: Exemption for certain wine produced on premises of instructional wine making facility **Category: Exemption**

Agency: Department of Taxation

Description: No excise tax may be imposed upon wine produced on the premises of an instructional wine-making facility if the wine is used, consumed, or disposed of on the premises of the facility or distributed to persons for household or personal use.

Year Enacted: 2005 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Instructional wine makers

NRS: 369.345

Summary of Amendments: Added to NRS by 2005, 1274

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Liquor Tax

Expenditure Name: Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces **Category: Exemption**

Agency: Department of Taxation

Description: The sale of liquor by licensed wholesale dealers to instrumentalities of the Armed Forces of the United States and located upon territory within the geographical boundaries of the State of Nevada, are exempt from the Liquor Excise Tax.

Year Enacted: 1963 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: The United States Armed Forces within the boundaries of Nevada

NRS: 369.335

Summary of Amendments: Added to NRS by 1963, 1275; A 1975, 1708; 1985, 646

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	4	\$24,170.00
Fiscal Year Total:	4	\$24,170.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	4	\$18,384.00
Fiscal Year Total:	4	\$18,384.00

Tax Type: Liquor Tax**Expenditure Name: Liquor used for purposes other than concocting an alcohol beverage** **Category: Exemption****Agency:** Department of Taxation**Description:** Liquor used for purposes other than concocting an alcohol beverage is exempt from the Liquor Excise Tax.**Year Enacted:** 1935 **Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Medical professionals; religious organizations; any school, university, hospital, clinic, or industrial concern where liquor is used and needed for industrial purposes and not for concocting beverages for drink**NRS:** 369.340**Summary of Amendments:** [Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464] — NRS A 1975, 1709

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Admission charges collected by tax exempt organization****Category: Exemption****Agency:** Department of Taxation and Gaming Control Board

Description: Admission charges collected and retained by a nonprofit religious, charitable, fraternal, or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c), or by a nonprofit corporation organized or existing under the provisions of chapter 82 of NRS, are not taxable pursuant to this section only if the number of tickets to the live entertainment that are offered for sale or other distribution to patrons, either directly or indirectly, through a partner, subsidiary, client, affiliate, or other collaborator, is less than 7,500.

Year Enacted: 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Nonprofit organizations**NRS:** 368A.200 (2)(a)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015,3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: An activity that is an uncompensated, spontaneous performance that is not longer than 20 minutes during a 60-minute period **Category:** Exclusion

Agency: Department of Taxation

Description: An activity that is an uncompensated, spontaneous performance that is not longer than 20 minutes during a 60-minute period.

Year Enacted: 2015 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming and entertainment industries

NRS: 368A.090 (2)(b)(4)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481; 2015, 3763

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: An athletic contest, event or exhibition conducted by a professional team based in this state is exempt from Live Entertainment Tax **Category:** Exemption

Agency: Department of Taxation

Description: An athletic contest, event or exhibition conducted by a professional team based in this State if the professional team based in this State is a participant in the contest, event or exhibition.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Entertainment industry

NRS: 368A.200 (4)(o)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433, 2015, 3766.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Animals shown for education and scientific research are not considered live entertainment

Category: Exclusion

Agency: Department of Taxation

Description: Animal behaviors induced by animal trainers or caretakers primarily for the purpose of education and scientific research is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Entertainment industry

NRS: 368A.090 (2)(b)(3)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481; 2015, 3763

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Athletic contest, event, tournament or exhibition** **Category: Exclusion****Agency:** Department of Taxation**Description:** An athletic contest, event, tournament, or exhibition provided by an institution of the Nevada System of Higher Education, if students of such an institution are contestants in the contest, event, tournament, or exhibition.**Year Enacted:** 2015 **Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Schools**NRS:** 368A.200 (4)(c)**Summary of Amendments:** Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015, 3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Broadcasts are not considered live entertainment **Category: Exclusion**

Agency: Department of Taxation and Gaming
Control Board

Description: Television, radio, closed circuit or Internet broadcasts of live entertainment are exempt from Live Entertainment Tax.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming and entertainment industry

NRS: 368A.090 (2)(b)(1)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481, 2015, 3763.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Entertainment provided by patrons is not considered live entertainment

Category: Exclusion

Agency: Department of Taxation

Description: Entertainment provided by a patron or patrons, including, without limitation, singing by patrons or dancing by or between patrons, is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming and entertainment industry

NRS: 368A.090 (2)(b)(2)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481, 2015,3763.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Entertainment provided for a charitable event is exempt****Category: Exemption****Agency:** Department of Taxation and Gaming Control Board

Description: Live entertainment that is provided by or entirely for the benefit of a nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c), or a nonprofit corporation organized or existing under the provisions of chapter 82 of NRS, is exempt only if the number of tickets to the live entertainment which are offered for sale or other distribution to patrons, either directly or indirectly through a partner, subsidiary, client, affiliate or other collaborator, is less than 7,500.

Year Enacted: 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Nonprofit organizations**NRS:** 368A.200 (4)(d)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015, 3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Fees imposed, collected, and retained by an independent financial institution****Category: Exclusion****Agency:** Department of Taxation

Description: Fees imposed, collected, and retained by an independent financial institution in connection with the use of credit cards or debit cards to pay the admission charge to a facility where live entertainment is provided are not taxable pursuant to this section. As used in this paragraph, "independent financial institution" means a financial institution that is not the taxpayer or an owner or operator of the facility where the live entertainment is provided, or an affiliate of any of those persons.

Year Enacted: 2015**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Gaming and entertainment industry**NRS:** 368A.200 (2)(c)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015, 3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Food and product demonstrations****Category: Exemption****Agency:** Department of Taxation

Description: Food and product demonstrations provided at a shopping mall, a craft show, or an establishment that sells grocery products, housewares, hardware, or other supplies for the home are exempt from Live Entertainment Tax.

Year Enacted: 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Food and product demonstrators**NRS:** 368A.200 (4)(l)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433, 2015, 3766.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Go-go dancing****Category: Exemption****Agency:** Gaming Control Board**Description:** An activity described in subparagraphs (1) to (8), inclusive of paragraph (a), that does not constitute a performance, including, without limitation, go-go dancing.**Year Enacted:** 2015**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Gaming and entertainment industry**NRS:** 368A.090 (2)(b)(5)**Summary of Amendments:** Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481; 2015, 3763)

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Gratuities****Category: Exemption****Agency:** Department of Taxation and Gaming
Control Board**Description:** Gratuities directly or indirectly remitted to persons employed at a facility where live entertainment is provided are not taxable pursuant to this section.**Year Enacted:** 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Gaming and entertainment industry**NRS:** 368A.200 (2)(b)**Summary of Amendments:** Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015,3766;

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: License or rental fees excluded on luxury suites, boxes or similar products

Category: Preferential Tax R

Agency: Department of Taxation and Gaming Control Board

Description: License or rental fees are excluded for luxury suites, boxes or similar products at facilities with a maximum occupancy of at least 7,500 persons. If the license or rental fee includes the admission of a certain number of patrons to a facility where a live entertainment event is provided, the admission charge is an amount equal to the lowest priced admission charge for the live entertainment event multiplied by the number of admissions to the live entertainment event included in the license or rental fee.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 368A.020 (4)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 146; A 2005, 2481; 2015, 3762

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Live Entertainment charged as admission for luxury suites, boxes or similar products are subject to a preferential tax rate but are not reported separately

2018 - Expenditure Explanation: Live Entertainment charged as admission for luxury suites, boxes or similar products are subject to a preferential tax rate but are not reported separately

Tax Type: Live Entertainment Tax

Expenditure Name: Licensed gaming establishment with less than 51 slot machines, 6 games or any combination of slots and games

Category: Exemption

Agency: Gaming Control Board

Description: Live entertainment that is provided at a licensed gaming establishment that is licensed for less than 51 slot machines, less than 6 games, or any combination of slot machines and games within those respective limits, if the facility in which the live entertainment is provided has a maximum occupancy of less than 200 persons, is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 368A.200 (4)(g)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015, 3766.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Live entertainment at a shopping mall****Category: Exemption****Agency:** Department of Taxation and Gaming
Control Board**Description:** Live entertainment that is provided in the common area of a shopping mall, unless the entertainment is provided in a facility located within the mall, is exempt from Live Entertainment Tax.**Year Enacted:** 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Entertainment industry**NRS:** 368A.200 (4)(k)**Summary of Amendments:** Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015,3766.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Live entertainment incidental to an amusement ride or similar attraction

Category: Exemption

Agency: Department of Taxation and Gaming Control Board

Description: Live entertainment that is incidental to an amusement ride, a motion simulator, or a similar digital, electronic, mechanical, or electromechanical attraction. For the purposes of this paragraph, live entertainment shall be deemed to be incidental to an amusement ride, a motion simulator, or a similar digital, electronic, mechanical or electromechanical attraction if the live entertainment is:(1) not the predominant element of the attraction; and (2) not the primary purpose for which the public rides, attends, or otherwise participates in the attraction.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Entertainment industry

NRS: 368A.200 (4)(m)(1),(2)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015,3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Live entertainment provided for private meetings or dinner

Category: Exemption

Agency: Department of Taxation and Gaming Control Board

Description: Live entertainment that is provided at a licensed gaming establishment at private meetings or dinners attended by members of a particular organization or by a casual assemblage if the purpose of the event is not primarily for entertainment is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Groups conducting a private meeting that provide entertainment

NRS: 368A.200 (4)(j)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015,3766.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Live entertainment that this state is prohibited from taxing

Category: Exemption

Agency: Department of Taxation and Gaming Control Board

Description: Any live entertainment that this state is prohibited from taxing under the Constitution, laws, or treaties of the United States, or the Nevada Constitution is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming and entertainment industry

NRS: 368A.200 (4)(a)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015,3766.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Music performed by musicians who move constantly

Category: Exemption

Agency: Department of Taxation and Gaming Control Board

Description: Music performed by musicians who move constantly through the audience, if no other form of live entertainment is afforded to the patrons, is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming and entertainment industry

NRS: 368A.200 (4)(i)

Summary of Amendments: 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015, 3766)

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Nevada Interscholastic Activities Association

Category: Exclusion

Agency: Department of Taxation

Description: Live entertainment that is governed by the Nevada Interscholastic Activities Association pursuant to chapter 385B of NRS, or is provided or sponsored by an elementary school, junior high school, middle school, or high school, if only pupils or faculty provide the live entertainment, is exempt from the Live Entertainment Tax.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Schools

NRS: 368A.200 (4)(b)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015, 3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Occasional performances by employees is not considered live entertainment

Category: Exclusion

Agency: Gaming Control Board

Description: Marketing or promotional activities, including, without limitation, dancing or singing that is for a period that does not exceed 20 minutes during a 60-minute period and that is associated with the serving of food and beverages, is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Gaming industry

NRS: 368A.090 (2)(b)(6)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481; 2015, 3763

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Occupancy of less than 200 persons****Category: Exemption****Agency:** Department of Taxation

Description: Live entertainment that is not provided at a licensed gaming establishment, if the facility in which the live entertainment is provided has a maximum occupancy of less than 200 persons, is exempt from Live Entertainment Tax.

Year Enacted: 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Gaming and entertainment industry**NRS:** 368A.200 (4)(f)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433; 2015, 3766.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax**Expenditure Name: Stock car racing****Category: Exemption****Agency:** Department of Taxation and Gaming
Control Board**Description:** A race scheduled at a race track in this State and sanctioned by the National Association for Stock Car Auto Racing, if two or more such races are held at that race track during the same calendar year, is exempt from Live Entertainment Tax.**Year Enacted:** 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** National Association for Stock Car Auto Racing**NRS:** 368A.200 (4)(n)**Summary of Amendments:** Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433, 2015, 3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Trade shows, when entertainment is provided

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Live entertainment provided at a trade show is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Entertainment industry

NRS: 368A.200 (4)(h)

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433, 2015,3766

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Modified Business Tax**Expenditure Name: A deduction on the Modified Business Tax Return
for the first \$50,000 of gross wages****Category: Deduction****Agency:** Department of Taxation**Description:** For fiscal year 2016, a deduction is allowed in the amount of \$50,000 per quarter from the sum of all wages that is reported on the Modified Business Tax Return.

For the fiscal year 2015, a deduction is allowed in the amount of \$85,000 per quarter from the sum of all wages that is reported on the Modified Business Tax Return.

Year Enacted: 2003**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Businesses**NRS:** 363B.110**Summary of Amendments:** Added to NRS by 2003, 20th Special Session, 142; A 2003, 20th Special Session, 230; 2005, 2081; 2005, 22nd Special Session, 139; 2007, 1712; 2009, 2190; 2011, 2891; 2013, 3425, 3427, 3428; 2015, 89, 2901

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	61039	\$99,087,240.09
Fiscal Year Total:	61039	\$99,087,240.09
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	63320	\$104,395,743.05
Fiscal Year Total:	63320	\$104,395,743.05

Tax Type: Modified Business Tax

Expenditure Name: Abatement of Modified Business Tax for capital investment at least \$1 billion

Category: Abatement

Agency: Department of Taxation

Description: The partial abatement for the lead participant in the qualified project must, for employer excise taxes, be for a duration of not more than 10 years after the effective date of the partial abatement and in an amount that equals 75 %of the amount of the employer excise taxes that would otherwise be owed by each participant for employees employed by the participant for the qualified project.

Year Enacted: 2015

Sunset Date: 6/30/2032

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.893 (2)(b)

Summary of Amendments: Added to NRS by 2015, 29th Special Session, 24

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No businesses are currently utilizing this expenditure.

2018 - Expenditure Explanation: No businesses are currently utilizing this expenditure.

Tax Type: Modified Business Tax

Expenditure Name: Abatement of Modified Business Tax for capital investment at least \$3.5 billion

Category: Abatement

Agency: Department of Taxation

Description: Abatement of Modified Business Tax for qualified projects with a capital investment of at least \$3.5 billion.

Year Enacted: 2014

Sunset Date: 6/30/2036

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.965 (2)(b)

Summary of Amendments: Added to NRS by 2014, 28th Special Session, 18

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$1,394,725.84
Fiscal Year Total:	1	\$1,394,725.84

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$3,575,624.60
Fiscal Year Total:	1	\$3,575,624.60

Tax Type: Modified Business Tax

Expenditure Name: Credit for donation to scholarship organization made through Nevada Educational Choice Scholarship Program (business)

Category: Credit

Agency: Department of Taxation

Description: Any taxpayer who is required to pay a tax pursuant to NRS 363A.130 may receive a credit against the tax otherwise due for any donation of money made by the taxpayer to a scholarship organization in the manner provided by this section.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 363A.139

Summary of Amendments: Added to NRS by 2015, 86

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$50,000.00
Fiscal Year Total:	1	\$50,000.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$50,000.00
Fiscal Year Total:	1	\$50,000.00

Tax Type: Modified Business Tax

Expenditure Name: Credit for donation to scholarship organization made through Nevada Educational Choice Scholarship Program (public)

Category: Credit

Agency: Department of Taxation

Description: If a taxpayer applies to and is approved by the Department of Taxation for the credit authorized by subsection 1, the amount of the credit provided by this section is equal to the amount approved by the Department of Taxation pursuant to subsection 2, which must not exceed the amount of the donation made by the taxpayer to a scholarship organization. The total amount of the credit applied against the taxes described in subsection 1 and otherwise due from a taxpayer must not exceed the amount of the donation.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not identified in statute

Who Benefits: Public

NRS: 363B.119 (4)

Summary of Amendments: Added to NRS by 2015, 86

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	120	\$4,818,214.07
Fiscal Year Total:	120	\$4,818,214.07

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	200	\$15,897,681.00
Fiscal Year Total:	200	\$15,897,681.00

Tax Type: Modified Business Tax**Expenditure Name: Deduction of amount paid for health insurance, health benefit plan for employees of a financial institution****Category: Deduction****Agency:** Department of Taxation**Description:** A financial institution employer may deduct from the total amount of wages reported for the purpose of calculating the amount of excise tax required to be paid pursuant to NRS 363A.130 any amount authorized pursuant to this section that is paid by the employer for health insurance or a health benefit plan for its employees in the calendar quarter for which the tax is paid.**Year Enacted:** 2005**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Financial institutions**NRS:** 363A.135 (1)**Summary of Amendments:** Added to NRS by 2005, 22nd Special Session, 132

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	573	\$4,270,154.14
Fiscal Year Total:	573	\$4,270,154.14
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	588	\$4,124,932.43
Fiscal Year Total:	588	\$4,124,932.43

Tax Type: Modified Business Tax

Expenditure Name: Deduction of amounts paid for health insurance or health benefit plan for employees **Category:** Deduction

Agency: Department of Taxation

Description: An employer may deduct from the total amount of wages reported for the purpose of calculating the amount of the excise tax required to be paid pursuant to NRS 363B.110 any amount authorized pursuant to this section that is paid by the employer for health insurance or a health benefit plan for its employees in the calendar quarter for which the tax is paid.

Year Enacted: 2005 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Employer and employees

NRS: 363B.115

Summary of Amendments: Added to NRS by 2005, 22nd Special Session, 137; A 2011, 2892

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	19222	\$49,639,450.07
Fiscal Year Total:	19222	\$49,639,450.07

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	19573	\$51,183,579.29
Fiscal Year Total:	19573	\$51,183,579.29

Tax Type: Modified Business Tax

Expenditure Name: Deduction of wages paid to certain newly hired veterans

Category: Deduction

Agency: Department of Taxation

Description: An employer may deduct from the total amount of wages reported for hiring a veteran as defined in NRS 363B.113.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent is not defined in statute

Who Benefits: Businesses

NRS: 363B.113 (1)

Summary of Amendments: Added to NRS by 2015, 3927

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Currently no employer has utilized this expenditure.

2018 - Expenditure Explanation: Currently no employer has utilized this expenditure.

Tax Type: Modified Business Tax

Expenditure Name: Disbursement of a portion of the Modified Business Tax to regional organizations **Category: Credit**

Agency: Department of Taxation

Description: Disbursement to a regional organization for economic development which directly assisted in re-locating a business to this state, other than a gaming business, 50% of the state business tax paid by that business for not more than 10 fiscal years as a result of a business relocating to this state.

Year Enacted: 2009 **Sunset Date:** 6/30/2011

Purpose: Economic development

Who Benefits: Businesses and regional organizations

NRS: 363B.105

Summary of Amendments:

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$177,113.95
Fiscal Year Total:	3	\$177,113.95

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$143,169.52
Fiscal Year Total:	2	\$143,169.52

2017 - Expenditure Explanation: The disbursement amount to the regional organizations has been combined with the Modified Business Tax abatement amount.

2018 - Expenditure Explanation: The disbursement amount to the regional organizations has been combined with the Modified Business Tax abatement amount.

Tax Type: Modified Business Tax

Expenditure Name: Modified Business Tax credit equal to 50% of Commerce Tax paid

Category: Subtraction

Agency: Department of Taxation

Description: An employer is entitled to subtract 50% of the amount of the commerce tax paid by the employer pursuant to chapter 363C of NRS for the preceding taxable year.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 363B.110 (4)

Summary of Amendments: 2003, 20th Special Session, 142; A 2003, 20th Special Session, 230; 2005, 2081; 2005, 22nd Special Session, 139; 2007, 1712; 2009, 2190; 2011, 2891; 2013, 3425, 3427, 3428; 2015, 89, 2901)

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	4834	\$70,173,921.00
Fiscal Year Total:	4834	\$70,173,921.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3165	\$55,670,611.00
Fiscal Year Total:	3165	\$55,670,611.00

Tax Type: Modified Business Tax

Expenditure Name: Modified Business Tax credit for matching employee contributions to college savings trust accounts

Category: Credit

Agency: Department of Taxation

Description: An employer that makes a matching contribution to a Nevada College Savings Trust Fund can take a credit equal to 25% of the matching contribution but may not exceed \$500 per contributing employee per year.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 363B.117

Summary of Amendments: 2015, 2449

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No employer has utilized the credit.

2018 - Expenditure Explanation: No employer has utilized the credit.

Tax Type: Modified Business Tax

Expenditure Name: Modified Business Tax credit for matching employee contributions to college savings trust accounts

Category: Credit

Agency: Department of Taxation

Description: An employer that makes a matching contribution to a Nevada College Savings Trust Fund can take a credit equal to 25% of the matching contribution but may not exceed \$500 per contributing employee per year.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 363A.137

Summary of Amendments: 2015, 2448; A 2015, 2451

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No employer has utilized the credit.

2018 - Expenditure Explanation: No employer has utilized the credit.

Tax Type: Modified Business Tax

Expenditure Name: Partial abatement of the Modified Business Tax during initial period of operation

Category: Abatement

Agency: Department of Taxation

Description: An employer that qualifies pursuant to NRS 360.750 is entitled to an exemption of 50 % of the amount of tax otherwise due pursuant to NRS 363B.110 during the first 4 years of its operation.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 363B.120

Summary of Amendments: Added to NRS by 2003, 20th Special Session, 144; A 2011, 3467; 2015, 1073

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	64	\$1,844,710.93
Fiscal Year Total:	64	\$1,844,710.93

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	71	\$1,679,087.93
Fiscal Year Total:	71	\$1,679,087.93

Tax Type: Modified Business Tax

Expenditure Name: Payroll Tax: deduction of wages paid to certain newly hired veterans

Category: Deduction

Agency: Department of Taxation

Description: An employer may deduct from the total amount of wages reported for hiring a veteran as defined in NRS 363A.133.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent is not defined in statute

Who Benefits: Businesses

NRS: 363A.133 (1)

Summary of Amendments: Added to NRS by 2015, 3926

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Currently no employer has utilized this expenditure.

2018 - Expenditure Explanation: Currently no employer has utilized this expenditure.

Tax Type: Multi**Expenditure Name: Tax credit for a qualified production****Category: Credit****Agency:** Department of Taxation

Description: A producer of a qualified production that is produced in this state in whole or in part before 12/31/2017 may apply for a certificate of eligibility for transferable tax credit. The credits may be applied to Gaming Tax, Modified Business Tax, or Insurance Premium Tax.

Year Enacted: 2013**Sunset Date:** 6/30/2023**Purpose:** Legislative intent not defined in statute**Who Benefits:** Producer of a qualified production**NRS:** 360.759

Summary of Amendments: Added to NRS by 2013, 3091; A 2015, 1101, 1109

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	5	\$5,222,720.00
Fiscal Year Total:	5	\$5,222,720.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2018 - Expenditure Explanation: No credit was taken in 2018

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of delivering the mineral **Category:** Deduction

Agency: Department of Taxation

Division: Local Government Services

Description: The actual cost of delivering the minerals to the point of sale.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(d)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	35	\$8,197,567.79
Fiscal Year Total:	35	\$8,197,567.79

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	33	\$1,309,721.82
Fiscal Year Total:	33	\$1,309,721.82

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of depreciation of capitalized cost **Category: Deduction**

Agency: Department of Taxation **Division:** Local Government Services

Description: Depreciation of the original capitalized cost of the machinery, equipment, apparatus, works, plants, and facilities can be deductible from the gross yield.

Year Enacted: 1927 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(f)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	104	\$34,609,688.55
Fiscal Year Total:	104	\$34,609,688.55

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	97	\$21,793,699.19
Fiscal Year Total:	97	\$21,793,699.19

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of developmental work **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: The actual cost of developmental work in or about the mine or upon a group of mines when operated as a unit, which is limited to work that is necessary to the operation of the mine or group of mines, can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(k)

Summary of Amendments: 1927, SB 27, Section 3(9)

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	28	\$24,803,788.33
Fiscal Year Total:	28	\$24,803,788.33

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	26	\$18,309,182.35
Fiscal Year Total:	26	\$18,309,182.35

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of employee travel related to mining **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: The costs of employee travel that occurs within the State of Nevada, and which are directly related to mining operations within the State of Nevada, can be deductible from the gross yield.

Year Enacted: 2011

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(i)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	49	\$1,508,436.15
Fiscal Year Total:	49	\$1,508,436.15

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	50	\$957,662.22
Fiscal Year Total:	50	\$957,662.22

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of extraction of minerals **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: The actual cost of extracting the mineral, which is limited to direct costs for activities performed in the State of Nevada, can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(a)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	89	\$77,694,444.65
Fiscal Year Total:	89	\$77,694,444.65

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	91	\$52,928,897.93
Fiscal Year Total:	91	\$52,928,897.93

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of industrial insurance premiums, hospital and medical attention, accident benefits and group insurance
Category: Deduction

Agency: Department of Taxation

Division: Local Government Services

Description: All money expended for premiums for industrial insurance, and the actual cost of hospital and medical attention and accident benefits and group insurance for employees actually engaged in mining operations within the State of Nevada.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(g)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] - (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: This is currently reported with 362.120(3)(h) and became effective January 1, 2017; however, the reporting form hasn't been changed for this to be a separate line item. For the 2017, this item was reported as unemployment insurance and social security (see NRS 362.120(h)).

2018 - Expenditure Explanation: This is currently reported with 362.120(3)(h) and became effective January 1, 2017; however, the reporting form hasn't been changed for this to be a separate line item. For the 2018, this item was reported as unemployment insurance and social security (see NRS 362.120(h)).

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of maintenance and repair **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: The actual cost of maintenance and repairs of: all machinery, equipment, apparatus, and facilities used in the mine. All milling, refining, smelting and reduction works, plants, facilities, and equipment for transportation can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(e)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	89	\$30,450,966.78
Fiscal Year Total:	89	\$30,450,966.78

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	93	\$17,486,019.02
Fiscal Year Total:	93	\$17,486,019.02

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of Nevada-based corporate services **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: The costs of Nevada-based corporate services related to the actual cost of maintenance and repairs of:

- (1) all machinery, equipment, apparatus and, facilities used in the mine,
- (2) all milling, refining, smelting and reduction works, plants, and facilities,
- (3) all facilities and equipment for transportation except those that are under the jurisdiction of the Public Utilities Commission of Nevada or the Nevada Transportation Authority, and
- (4) The costs of employee travel which occurs within the State of Nevada and which is directly related to mining operations within the State of Nevada. Can be deductible from the gross yield.

Year Enacted: 2011

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(j)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	47	\$3,494,282.54
Fiscal Year Total:	47	\$3,494,282.54

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	46	\$4,563,772.72
Fiscal Year Total:	46	\$4,563,772.72

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of reclamation work **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: Actual reclamation cost in the years the reclamation work was done can be deductible from the gross yield.

Year Enacted: 2011

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(l)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	18	\$298,652.23
Fiscal Year Total:	18	\$298,652.23

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	21	\$404,554.58
Fiscal Year Total:	21	\$404,554.58

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of reduction, refining and sale **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: The actual cost of reduction, refining, and sale can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(c)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	54	\$44,488,562.28
Fiscal Year Total:	54	\$44,488,562.28

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	55	\$31,391,044.97
Fiscal Year Total:	55	\$31,391,044.97

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of royalties **Category: Deduction**

Agency: Department of Taxation

Division: Local Government Services

Description: All money paid as production royalties by a lessee or sublessee of a mine will be deductible from the gross yield.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(m)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	62	\$10,524,729.12
Fiscal Year Total:	62	\$10,524,729.12

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	66	\$6,909,747.54
Fiscal Year Total:	66	\$6,909,747.54

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of transporting the mineral to a place of deduction, refining, and sale **Category:** Deduction

Agency: Department of Taxation

Division: Local Government Services

Description: The actual cost of transporting the mineral to the place or places of reduction, refining, and sale is deductible from the computation of gross yield and net proceeds.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(b)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	56	\$5,604,178.31
Fiscal Year Total:	56	\$5,604,178.31

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	65	\$9,695,122.50
Fiscal Year Total:	65	\$9,695,122.50

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds - cost of unemployment or social security payments **Category: Deduction**

Agency: Department of Taxation **Division:** Local Government Services

Description: All money paid as contributions or payments under the unemployment compensation law of the State of Nevada and under the Social Security Act of the federal government can be deducted from the computation of the gross yield.

Year Enacted: 1927 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining

NRS: 362.120 (3)(h)

Summary of Amendments: [3:77:1927; A 1937, 139; 1939, 256; 1931 NCL § 6580] — (NRS A 1971, 926; 1973, 1294; 1975, 1676; 1979, 820; 1983, 254; 1989, 36, 1533; 1991, 146; 1997, 1990; 2001, 661; 2011, 2694, 2696; 2013, 3126, 3426, 3819; 2015, 2954

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	63	\$3,684,583.52
Fiscal Year Total:	63	\$3,684,583.52

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	60	\$6,741,854.47
Fiscal Year Total:	60	\$6,741,854.47

2018 - Expenditure Explanation: Beginning this year, all mining operators were able to deduct all money expended for industrial insurance premiums, the actual cost of hospital and medical attention and accident benefits and group insurance for employees engaged in mining operations. The numbers reported here also included NRS362.120(3)(g)

Tax Type: Property Tax

Expenditure Name: Abatement for Property Tax for capital investment at least \$1 billion **Category: Abatement**

Agency: Department of Taxation

Description: Abatement of property tax for qualified projects with a capital investment of at least \$1 billion.

Year Enacted: 2015

Sunset Date: 6/30/2032

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.893 (2)(a)

Summary of Amendments: Added to NRS by 2015, 29th Special Session, 24; 2017, 3798

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No businesses are currently utilizing this expenditure.

2018 - Expenditure Explanation: No businesses are currently utilizing this expenditure.

Tax Type: Property Tax

Expenditure Name: Abatement for Property Tax for capital investment at least \$3.5 billion **Category: Abatement**

Agency: Department of Taxation

Description: Abatement of property for qualified projects with a capital investment of at least \$3.5 billion.

Year Enacted: 2014

Sunset Date: 6/30/2036

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.965 (2)(a)

Summary of Amendments: Added to NRS by 2014, 28th Special Session, 18

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: All of the abated property tax is totaled under statute NRS 361.0687 because of the current coding used by the assessors.

2018 - Expenditure Explanation: All of the abated property tax is totaled under statute NRS 361.0687 because of the current coding used by the assessors.

Tax Type: Property Tax

Expenditure Name: Abatement of taxes on real or personal property acquired by the federal government, state, or political subdivision

Category: Abatement

Agency: Department of Taxation

Division: Local Government Services

Description: Taxes on property acquired by federal, state, or local governments must be abated ratably for the portion of the fiscal year in which the property is owned by said government.

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government

NRS: 361.484

Summary of Amendments: Added to NRS by 1963, 643; A 1967, 930; 1977, 239; 1989, 1821; 1991, 2098; 2003, 2770

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	14077	\$280,345,970.28
Fiscal Year Total:	14077	\$280,345,970.28

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	13918	\$290,687,468.14
Fiscal Year Total:	13918	\$290,687,468.14

2017 - Expenditure Explanation: 2017 Prior to this year, the counties did not track the tax that was abated for the portion of the fiscal year in which the property is owned by the government. The expenditure here is only represented by Washoe County.

2018 - Expenditure Explanation: 2018 Only Washoe and Clark Counties track this expenditure; the other counties do not track this. Only Washoe reported for the 2015-2016 report and both reported for 2017 and 2018.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - bee colonies Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Bee colonies are exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Owners of bee colonies

NRS: 361.068 (1)(f)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - boats

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All boats are exempt from Personal Property Tax when held in inventory.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Boat owners

NRS: 361.068 (1)(h)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - campers, slide-in and shells

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All slide-in campers and camper shells are exempt for Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Owners of slide-in campers and camper shells

NRS: 361.068 (1)(i)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2107, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - carnival, circus, convention, display, exhibition, and fair

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Personal property, transient in nature, owned by a non-resident and located in this state for use by or in a carnival, circus, convention, display, exhibition, or fair is exempt from Personal Property Tax. See transient personal property.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Owners of transient personal property described by statute

NRS: 361.068 (1)(k)(2)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - collection of admission fee for exhibition of art **Category: Exemption**

Agency: Department of Taxation **Division:** Local Government Services

Description: The exemption is limited to certain kinds of works of art purchased for \$25,000 or more and meets certain public display requirements. When a taxpayer collects an admission fee, the amount of exemption is reduced by the net revenue received by taxpayer. See NRS and NAC requirements. NRS 361.186

Year Enacted: 1999 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Exhibitors of fine arts

NRS: 361.068 (1)(j)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$32,408.62
Fiscal Year Total:	3	\$32,408.62

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Only Washoe and Clark Counties track this expenditure; the other counties do not track this. Only Clark reported for this year.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - livestock

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Livestock is exempt from personal property taxes. Livestock is defined by NAC 361A.055 as "domestic animals, including, without limitation, cattle, sheep, goats, swine, poultry, fish and equine animals, used for food, fiber, breeding, draft or profit." See also Article 10 (6).

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Owners of livestock

NRS: 361.068 (1)(e)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - personal property held for sale by manufacturer

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Personal property held for sale by a manufacturer is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 361.068 (1)(b)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - personal property held for sale by merchant

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Personal property held for sale by a merchant is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: General public and businesses

NRS: 361.068 (1)(a)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - pipe and irrigation equipment

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Pipe and other agricultural equipment used to convey water for the irrigation of legal crops is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Users of agricultural irrigation equipment

NRS: 361.068 (1)(g)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - raw materials and components consumed in the process of manufacture

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Raw materials when they are held by a manufacturer for manufacture into products and supplies consumed in the process of manufacture are exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 361.068 (1)(c)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Business inventory and consumables - tangible
personal property used for business

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Tangible personal property purchased by a business and that will be consumed during the operation of the business is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 361.068 (1)(d)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax**Expenditure Name: Business inventory and consumables when the tax is less than the cost to collect** **Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** Personal property for which the annual taxes would be less than the cost of collecting those taxes is exempt. Nevada Tax Commission determines level of cost.**Year Enacted:** 1979**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.068 (2)**Summary of Amendments:** Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	12752	\$135,880.30
Fiscal Year Total:	12752	\$135,880.30
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	17108	\$107,791.81
Fiscal Year Total:	17108	\$107,791.81

Tax Type: Property Tax**Expenditure Name: Drainage ditches, canals, and irrigation systems
exempted****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** Drainage ditches and canals along with the lands included in the right-of-way of the ditch or canal are exempt. Each part of a permanently installed irrigation system, including pipes, concrete linings of ditches, and head gates are exempt from Property Tax.**Year Enacted:** 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.070**Summary of Amendments:** [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1989, 1817; 1991, 2090

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	175	\$55,905.66
Fiscal Year Total:	175	\$55,905.66
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	179	\$55,889.19
Fiscal Year Total:	179	\$55,889.19

Tax Type: Property Tax

Expenditure Name: Exempt real estate subject to taxation if used as residence or in business conducted for profit; exception: possessory interest - daycare

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A possessory interest in property used as a daycare by a nonprofit organization is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Nonprofit organizations

NRS: 361.157 (2)(m)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$1,921.50
Fiscal Year Total:	1	\$1,921.50

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Only Washoe and Clark Counties track this expenditure; the other counties do not track this. Only Washoe reported for this year.

Tax Type: Property Tax

Expenditure Name: Exempt real estate subject to taxation if used as residence or in business conducted for profit; exception: possessory interest - federal government

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A possessory interest in federal property for which PILT payments are made is exempt.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government

NRS: 361.157 (2)(b)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax**Expenditure Name:** Exempt real estate subject to taxation if used as residence or in business conducted for profit; exceptions: possessory interest - public officer or employee**Category:** Exemption**Agency:** Department of Taxation**Division:** Local Government Services**Description:** A possessory interest in property that is leased, loaned, or made available to a public officer or employee in the course of public employment is exempt from Property Tax.**Year Enacted:** 1965**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public officers**NRS:** 361.157 (2)(h)**Summary of Amendments:** Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Exempt real estate subject to taxation if used as residence or in business conducted for profit; possessory interest - charitable or religious residence

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A possessory interest in a residence used by a person carrying out the activities of a charitable or religious organization is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Charitable or religious organizations

NRS: 361.157 (2)(j)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$8,746.74
Fiscal Year Total:	2	\$8,746.74

2017 - Expenditure Explanation: are not required to be reported to the Department.

2018 - Expenditure Explanation: only Washoe and Clark Counties track this expenditure; the other counties do not track this. Only Washoe reported for this year.

Tax Type: Property Tax

Expenditure Name: Exempted personal property being subject to taxation if used in a business conducted for profit, exceptions include airport personal property and vending stands of the blind

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Personal property, or a portion of personal property, that for any reason is exempt from taxation is leased, loaned, or otherwise made available to and used by a natural person, association, or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest, or beneficial use of any such lessee or user of the property is subject to taxation to the extent the portion of the property is leased or used and percent of time during the fiscal year the property is leased - except for personal property owned by a public airport and used for the purposes of the public airport and personal property used in vending stands operated by persons who are blind.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 361.159

Summary of Amendments: Added to NRS by 1965, 1157; A 1971, 659; 1973, 1406; 1977, 1098; 1987, 293; 1993, 1575, 2311; 1995, 579, 1809; 1997, 1173; 2001, 841, 1546; 2003, 53

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$10,421.90
Fiscal Year Total:	3	\$10,421.90

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$10,421.90
Fiscal Year Total:	3	\$10,421.90

2017 - Expenditure Explanation: Usually this exemption/deduction is not required to be reported to the Department; however, Elko County reported for 2017.

2018 - Expenditure Explanation: Usually this exemption/deduction is not required to be reported to the Department; however, Elko County reported for 2018.

Tax Type: Property Tax**Expenditure Name: Exemption for qualified low-income housing projects****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** That portion of real property and tangible personal property used for housing and related facilities for persons with low incomes is exempt from Property Tax if the property meets certain criteria.**Year Enacted:** 1991**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.082**Summary of Amendments:** Added to NRS by 1991, 1945; A 2001, 839; 2003, 2749; 2007, 1877

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	393	\$13,170,637.57
Fiscal Year Total:	393	\$13,170,637.57
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	437	\$14,212,052.00
Fiscal Year Total:	437	\$14,212,052.00

Tax Type: Property Tax**Expenditure Name: Exemption for veterans who have incurred a service-connected disability****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: Up to \$20,000 assessed value of property, adjusted by Consumer Price Index (CPI), may be exempt, based on a sliding scale of disability of the veteran-owner. Only the property of residents or their surviving spouses meeting certain qualifying criteria is eligible for exemption from Property Tax.

Year Enacted: 1973**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Veterans**NRS:** 361.091

Summary of Amendments: Added to NRS by 1973, 226; A 1975, 70; 1977, 1032; 1981, 1565; 1983, 472; 1985, 860; 1987, 813; 1989, 715; 1991, 2092; 1993, 89; 1995, 1087; 2001, 1525, 1526; 2003, 2754, 2756; 2005, 585, 2652; 2007, 1879; 2011, 3517; 2013, 2510; 2015, 3924

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	7006	\$3,783,977.50
Fiscal Year Total:	7006	\$3,783,977.50
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	7966	\$4,362,301.24
Fiscal Year Total:	7966	\$4,362,301.24

Tax Type: Property Tax**Expenditure Name: Exemption from certain property taxes for qualified energy systems** **Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** A qualified energy system is exempt from Property Tax. A qualified energy system is defined as any system, method, construction, installation, machinery, equipment, device or appliance that is designed, constructed, or installed in or adjacent to one or more buildings or an irrigation system in an agricultural operation to heat or cool the building or buildings or water used therein if the source is a renewable energy source.**Year Enacted:** 2007**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Property owners of qualified energy system**NRS:** 701A.200 (1)**Summary of Amendments:** Added to NRS by 2007, 3379; A 2011, 2070

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	9422	\$3,101,475.06
Fiscal Year Total:	9422	\$3,101,475.06
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	9458	\$3,116,941.77
Fiscal Year Total:	9458	\$3,116,941.77

Tax Type: Property Tax**Expenditure Name: Exemption of certain property used for housing elderly persons or persons with disabilities****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** All real property and tangible personal property used exclusively for housing and related facilities for elderly or handicapped persons are exempt from Property Tax if certain qualifying criteria are met.**Year Enacted:** 1981**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.086**Summary of Amendments:** Added to NRS by 1981, 717

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	35	\$585,395.46
Fiscal Year Total:	35	\$585,395.46
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	39	\$623,271.95
Fiscal Year Total:	39	\$623,271.95

2017 - Expenditure Explanation: When housing is reported as exempt by another entity (e.g.: state or county owned) then the exemption is reported differently.

Tax Type: Property Tax

Expenditure Name: Exemption of certain real and personal property leased or rented to Nevada System of Higher Education

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Property leased to the Nevada System of Higher Education is exempt from Property Tax if the total consideration from the lease is less than 10 % of the fair market value of the property. Certain documentation must be provided. See NAC 361.070.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: University

NRS: 361.099

Summary of Amendments: Added to NRS by 1995, 1888

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$2,700.30
Fiscal Year Total:	2	\$2,700.30

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$2,967.26
Fiscal Year Total:	2	\$2,967.26

Tax Type: Property Tax**Expenditure Name: Exemption of property for churches and chapels****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: Land, buildings, and personal property used for religious worship other than marriage chapels are exempt from Property Tax. The property must be owned by a recognized religious society or corporation. If the property is used for other than church purposes and a rent is received, the property is not exempt from Property Tax.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Churches**NRS:** 361.125

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1973, 710; 1979, 132; 1991, 2094; 1995, 1888; 1999, 2771; 2015, 875

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1839	\$18,183,221.80
Fiscal Year Total:	1839	\$18,183,221.80
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1860	\$18,447,481.42
Fiscal Year Total:	1860	\$18,447,481.42

Tax Type: Property Tax**Expenditure Name: Exemption of property for persons who are blind Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: Property of blind persons up to an assessed value of \$3,000, as modified by Consumer Price Index (CPI), is exempt from Property Tax. The original affidavit of claim must be accompanied by a certificate from a physician certifying the person is blind. Renewal affidavits must be completed each year.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.085

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1959, 90; 1971, 142; 1973, 985; 1989, 714; 1995, 1087; 1999, 2769; 2003, 2750; 2005, 2650; 2007, 1877; 2011, 3515

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	334	\$40,137.12
Fiscal Year Total:	334	\$40,137.12
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	347	\$43,026.90
Fiscal Year Total:	347	\$43,026.90

Tax Type: Property Tax

Expenditure Name: Exemption of property leased to charter school

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All property leased or rented to a charter school and is deemed to be used for an educational purpose are exempt from Property Tax. Only the portion of the property that is used for the lease or rental to a charter school is exempt.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Charter schools

NRS: 361.096

Summary of Amendments: Added to NRS by 2001, 3165

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	73	\$2,306,201.78
Fiscal Year Total:	73	\$2,306,201.78

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	76	\$2,507,369.77
Fiscal Year Total:	76	\$2,507,369.77

Tax Type: Property Tax

Expenditure Name: Exemption of property of certain apprenticeship programs

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Real and personal property of an apprenticeship program is exempt from Property Tax if (1) the property is held in a trust created by 29 U.S.C. § 186 or (2) is owned by a local or state apprenticeship committee and the program is operated by a qualifying organization and registered and approved by the state apprenticeship council.

Year Enacted: 1997

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Qualifying apprenticeship programs

NRS: 361.106

Summary of Amendments: Added to NRS by 1997, 1367; A 1999, 967; 2001, 68; 2007, 1722; 2009, 1854

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	28	\$235,644.48
Fiscal Year Total:	28	\$235,644.48

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	33	\$316,717.85
Fiscal Year Total:	33	\$316,717.85

Tax Type: Property Tax

Expenditure Name: Exemption of property of charitable foundations established by Board of Regents of University of Nevada

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All property owned by a charitable foundation established by the Board of Regents of the University of Nevada is exempt from Property Tax unless it is used for a purpose other than the legitimate functions of the foundation.

Year Enacted: 1989

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Universities within the State of Nevada

NRS: 361.098

Summary of Amendments: Added to NRS by 1989, 262; A 1993, 397

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	259	\$5,076,812.67
Fiscal Year Total:	259	\$5,076,812.67

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	263	\$5,357,053.45
Fiscal Year Total:	263	\$5,357,053.45

Tax Type: Property Tax

Expenditure Name: Exemption of property of Nathan Adelson Hospice Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All property of Nathan Adelson Hospice is exempt from Property Tax unless it is used for any purpose other than carrying out the legitimate functions of hospice care.

Year Enacted: 1983

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.088

Summary of Amendments: Added to NRS by 1983, 753; A 1989, 1034

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	4	\$85,734.81
Fiscal Year Total:	4	\$85,734.81

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	3	\$21,499.76
Fiscal Year Total:	3	\$21,499.76

Tax Type: Property Tax

Expenditure Name: Exemption of property of Pershing County Kids, Horses, Rodeo Inc.

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All real and personal property of Pershing County Kids, Horses and Rodeo Inc. is exempt from Property Tax unless it is used for a purpose other than the legitimate functions of the organization.

Year Enacted: 1997

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Pershing County Kids, Horses, Rodeo Inc.

NRS: 361.107

Summary of Amendments: Added to NRS by 1997, 200

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$280.63
Fiscal Year Total:	1	\$280.63

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$281.03
Fiscal Year Total:	1	\$281.03

Tax Type: Property Tax**Expenditure Name: Exemption of property of surviving spouses****Category: Exemption****Agency:** Department of Taxation

Division: Local Government Services

Description: Property of surviving spouses up to an assessed value of \$1,000, as modified by Consumer Price Index, is exempt from Property Tax. The original affidavit of claim must be accompanied by a death certificate showing the claimant was married to the deceased at the time of his/her death. Renewal affidavits must be completed each year.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.080

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1971, 142; 1973, 985; 1989, 713; 1999, 2769; 2001, 1546; 2003, 2749; 2005, 2649; 2007, 1876; 2011, 3515

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10017	\$412,052.71
Fiscal Year Total:	10017	\$412,052.71
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	9584	\$399,535.32
Fiscal Year Total:	9584	\$399,535.32

Tax Type: Property Tax

Expenditure Name: Exemption of property of university fraternities and sororities **Category: Exemption**

Agency: Department of Taxation

Division: Local Government Services

Description: Real property owned by fraternities and sororities whose members are students at UNR or UNLV and use the property as their home, is exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Fraternities and sororities

NRS: 361.100

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1967, 982; 1969, 1432; 1979, 132; 1991, 2093

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10	\$45,191.19
Fiscal Year Total:	10	\$45,191.19

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10	\$48,414.22
Fiscal Year Total:	10	\$48,414.22

Tax Type: Property Tax

Expenditure Name: Exemption of property used for control of air or water pollution

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Property used as a facility, device, or method for the control of air or water pollution is exempt from Property Tax. The taxpayer must supply an annual affidavit to the assessor on a form approved by the Department. Certain property is not exempt per NAC 361.046.

Year Enacted: 1973

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Properties used for pollution control

NRS: 361.077

Summary of Amendments: Added to NRS by 1973, 348; A 1975, 243, 328, 1752; 1987, 811; 1989, 1817; 1991, 2090

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	138	\$20,129,975.16
Fiscal Year Total:	138	\$20,129,975.16

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	120	\$17,928,233.92
Fiscal Year Total:	120	\$17,928,233.92

Tax Type: Property Tax

Expenditure Name: Exemption of public cemeteries and graveyards

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein, shall be exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public cemeteries

NRS: 361.130

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	62	\$111,247.59
Fiscal Year Total:	62	\$111,247.59

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	62	\$110,292.15
Fiscal Year Total:	62	\$110,292.15

Tax Type: Property Tax**Expenditure Name: Exemption of residential improvements made to
remove barriers to persons with disabilities****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** Improvements to a residence occupied by a person with a disability are exempt from Property Tax. The person must claim the benefit by filing an affidavit setting forth the nature of the improvement and the date of making the improvement. See statute for examples.**Year Enacted:** 1977**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.087**Summary of Amendments:** Added to NRS by 1977, 385; A 1993, 47

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3	\$319.69
Fiscal Year Total:	3	\$319.69
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3	\$317.12
Fiscal Year Total:	3	\$317.12

Tax Type: Property Tax

Expenditure Name: Exemption of residential property containing shelter protecting against radioactive fallout

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Residential property is exempt from Property Tax up to \$1,000 in assessed value if the shelter protects against radioactive fallout and meets certain qualifying conditions.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.078 (1)

Summary of Amendments: Added to NRS by 1981, 1179

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2	\$65.11
Fiscal Year Total:	2	\$65.11

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3	\$99.80
Fiscal Year Total:	3	\$99.80

Tax Type: Property Tax

Expenditure Name: Exemption of single-family residence that replaces a single-family residence destroyed in emergencies or disasters

Category: Exemption

Agency: Local Government Service

Description: An owner of a single-family residence that is the primary residence and is a replacement for a single-family residence partially or completely destroyed by flood, fire, earthquake or other event for which a state of emergency or declaration of disaster was proclaimed by the Governor on or after July 1, 2012 may receive an exemption of a portion of the assessed value.

Year Enacted: 2017

Sunset Date: 7/1/2047

Purpose: Legislative intent not defined in statute

Who Benefits: Property owners of single-family residences destroyed in emergencies or disasters.

NRS: 361.084

Summary of Amendments: 2017, 2294

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Exemption of State lands and property assigned to the Department of Wildlife **Category: Exemption**

Agency: Department of Taxation **Division:** Local Government Services

Description: All property owned by the state is exempt from Property Tax. Land acquired by state and assigned to the Department of Wildlife shall make an annual payment to the county tax receiver for each parcel of real property of an amount equal to the total taxes levied and assessed against the real property in the year in which title was acquired by the state. Payment in lieu of taxes are made by the Department of Wildlife to the county.

Year Enacted: 1953 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: State of Nevada

NRS: 361.055

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1959, 282; 1969, 997, 1560; 1977, 1400; 1979, 908; 1981, 630; 1993, 1573; 2003, 1561

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	2017	\$39,996,010.22
Fiscal Year Total:	2017	\$39,996,010.22

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	2033	\$39,480,592.68
Fiscal Year Total:	2033	\$39,480,592.68

Tax Type: Property Tax

Expenditure Name: Exemption of unpatented mines and mining claims Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Unpatented mines and mining claims are exempt from Property Tax, except for possessory interests in lands held by the U.S. or the State of Nevada.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.075

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	5	\$238.35
Fiscal Year Total:	5	\$238.35

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	5	\$238.34
Fiscal Year Total:	5	\$238.34

Tax Type: Property Tax

Expenditure Name: Exemptions of certain charitable corporations

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Property occupied and used by charitable corporations, meeting certain qualifying criteria are exempt from Property Tax.

Year Enacted: 1933

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Charitable corporations

NRS: 361.140

Summary of Amendments: [1:66:1933; 1931 NCL § 983] + [2:66:1933; 1931 NCL § 983.01]—NRS A 1979, 496; 1991, 2094; 2017, 1070

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	759	\$9,239,933.88
Fiscal Year Total:	759	\$9,239,933.88

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	759	\$8,841,419.90
Fiscal Year Total:	759	\$8,841,419.90

Tax Type: Property Tax

Expenditure Name: Exemptions of certain lodges, societies, and similar charitable or benevolent organizations **Category: Exemption**

Agency: Department of Taxation

Division: Local Government Services

Description: The funds, furniture, paraphernalia, and regalia owned by any lodge of the Benevolent Protective Order of Elks, Fraternal Order of Eagles, Free and Accepted Masons, Independent Order of Odd Fellows, Knights of Pythias or Knights of Columbus, or by any similar charitable organization, or by the Lahontan Audubon Society, the National Audubon Society, Inc., of New York, the Defenders of Wildlife of the District of Columbia, or any similar benevolent or charitable society, so long as they are used for the legitimate purposes of such lodge or society or for such charitable or benevolent purposes, are exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Certain charitable organizations

NRS: 361.135

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1967, 982; 1971, 143; 1973, 1670; 2007, 1882

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	440	\$1,232,824.82
Fiscal Year Total:	440	\$1,232,824.82

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	455	\$1,307,533.05
Fiscal Year Total:	455	\$1,307,533.05

Tax Type: Property Tax**Expenditure Name: Exemptions of certain organizations****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: All real and personal property is exempt from tax, unless it is used for a purpose other than the legitimate functions of the organization. Foundations exempt from taxation include: Young Men's Christian Association, Young Women's Christian Association, American National Red Cross, Salvation Army Corp, Girl Scouts of America, Camp Fire Girls, Boy Scouts of America, Sierra Arts Foundation, Nevada Museum of Art, Inc.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute

Who Benefits: The Nevada Museum of Art, Inc., the Boulder City Museum and Historical Association, the Young Men's Christian Association, the Young Women's Christian Association, the American National Red Cross or any of its chapters in the State of Nevada, the Salvation Army Corps, the Girl Scouts of America, the Camp Fire Girls, Inc., the Boy Scouts of America, and the Sierra Arts, Thunderbird Lodge Preservation Society.

NRS: 361.110

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1963, 63; 1983, 913; 1985, 4; 1989, 8; 1995, 34; 2007, 2907; 2013, 317

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	58	\$785,213.76
Fiscal Year Total:	58	\$785,213.76
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	60	\$950,399.27
Fiscal Year Total:	60	\$950,399.27

Tax Type: Property Tax**Expenditure Name: Exemptions of non-commercial theaters****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: Buildings, furniture, and equipment of non-commercial theaters owned and operated by nonprofit educational corporations organized for the exclusive purpose of conducting theater practice classes and the production of plays on a nonprofessional basis are exempt from Property Tax.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Non-commercial theaters**NRS:** 361.145

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1971, 143, 876

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4	\$17,621.84
Fiscal Year Total:	4	\$17,621.84

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1	\$765.53
Fiscal Year Total:	1	\$765.53

Tax Type: Property Tax

Expenditure Name: Exemptions of nonprofit private schools

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Nonprofit private schools, with lots appurtenant thereto and furniture and equipment, shall be exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Nonprofit private schools

NRS: 361.105

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	71	\$2,332,791.74
Fiscal Year Total:	71	\$2,332,791.74

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	74	\$2,443,782.97
Fiscal Year Total:	74	\$2,443,782.97

Tax Type: Property Tax

Expenditure Name: Exemptions of property of Nevada Children’s Foundation, Inc., Nevada Heritage Association, Inc., and Habitat for Humanity International

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All real and personal property of the Nevada Children’s Foundation, Nevada Heritage Association, and the Habitat for Humanity International located in the State of Nevada is exempt from taxation when the property is used for its legitimate function.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Nevada Children’s Foundation, Inc., Nevada Heritage Association, Inc., and Habitat for Humanity International

NRS: 361.115

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 2005, 2654

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	24	\$11,905.73
Fiscal Year Total:	24	\$11,905.73

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	31	\$11,538.13
Fiscal Year Total:	31	\$11,538.13

Tax Type: Property Tax**Expenditure Name: Exemptions of volunteer fire departments****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: The real and personal property of organized and incorporated volunteer fire departments shall be exempt from taxation, unless it is used for any purpose other than carrying out the legitimate functions of a volunteer fire department.

Year Enacted: 1955**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Volunteer fire departments**NRS:** 361.150

Summary of Amendments: [1.1:344:1953; added 1955, 199]—NRS A 1973, 334

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	42	\$184,937.21
Fiscal Year Total:	42	\$184,937.21

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	41	\$184,973.30
Fiscal Year Total:	41	\$184,973.30

Tax Type: Property Tax

Expenditure Name: Household goods and furniture are exempted

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Household goods, furniture except certain appliances, and furniture of time-share projects are exempt from Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.069

Summary of Amendments: Added to NRS by 1979, 1233; A 1983, 1192; 1989, 169; 1997, 1569; 2001, 1545; 2005, 2648

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax**Expenditure Name: Intangible personal property is exempt****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: Intangible personal property is exempt from taxation including without limitation to: shares of stocks, bonds, mortgages, notes, bank deposits, book accounts, securities, goodwill, customer lists, contracts and contract rights, patents, trademarks, trade names, custom computer programs, copyrights, trade secrets, franchises and licenses.

Year Enacted: 1999**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.228

Summary of Amendments: 1999, 3273; A 2005, 2654

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax**Expenditure Name: Partial abatement of certain property taxes for buildings or structures that meet certain standards under Green Building Rating System****Category: Abatement****Agency:** Department of Taxation**Division:** Local Government Services**Description:** Taxes on qualifying property is abated for a duration of not more than 10 years and in an amount which varies with the Leadership in Energy and Environmental Designs (LEED) level of certification.**Year Enacted:** 2007**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Qualifying properties**NRS:** 701A.110**Summary of Amendments:** Added to NRS by 2007, 3375; A 2009, 988; 2011, 1654, 2067, 3474; 2013, 3186, 3197

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	6001	\$54,474,496.10
Fiscal Year Total:	6001	\$54,474,496.10
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	10919	\$83,544,320.51
Fiscal Year Total:	10919	\$83,544,320.51

Tax Type: Property Tax

Expenditure Name: Partial abatement of certain property taxes for businesses and facilities using recycled material

Category: Abatement

Agency: Department of Taxation

Division: Local Government Services

Description: Duration of abatement not to exceed 10 years and must not exceed 50% of the taxes on real property payable by a business each year. Commission on Economic Development determines whether abatement may be awarded using certain criteria.

Year Enacted: 2007

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Recycled material businesses

NRS: 701A.210

Summary of Amendments: Added to NRS by 2007, 3378; A 2011, 3477

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$105,591.77
Fiscal Year Total:	3	\$105,591.77

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Clark County reported qualifying projects for 2018.

Tax Type: Property Tax

Expenditure Name: Partial Abatement of Personal Property Located at New or Expanded Data Centers **Category: Abatement**

Agency: Department of Taxation **Division:** Local Government Services

Description: Personal property located at new or expanded data centers may qualify for a partial abatement of taxes not to exceed 75% of the taxes payable by the data center each year and is approved by the Office of Economic Development.

Year Enacted: 2015 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Certain data centers

NRS: 361.0683

Summary of Amendments: Added to NRS by 2015, 3048

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	Not Available
Fiscal Year Total:	3	

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$456,812.56
Fiscal Year Total:	1	\$456,812.56

2017 - Expenditure Explanation: This is a new expenditure category this year and was reported under 361.0687.

2018 - Expenditure Explanation: This is a new expenditure category. Clark County reports under 361.0687 and Storey County reported here.

Tax Type: Property Tax

Expenditure Name: Partial abatement of property taxes imposed on new or expanded business making capital investment in certain institutions of higher education

Category: Abatement

Agency: Department of Taxation

Division: Local Government Services

Description: A business making a capital investment in certain institutions of higher education is eligible for an abatement not to exceed 50% of the amount of the taxes imposed on the personal property of the business pursuant to chapter 361 of NRS during the period of the abatement or 50% of the amount of the capital investment by the business, whichever amount is less.

Year Enacted: 2013

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.752 (4)(a)(1),(2)

Summary of Amendments: Added to NRS by 2013, 2802; A 2015, 1068; 2017, 3783

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No reported abatement has been taken for this fiscal year.

2018 - Expenditure Explanation: No reported abatement has been taken for this fiscal year.

Tax Type: Property Tax

Expenditure Name: Partial abatement of renewable energy facilities **Category: Abatement**

Agency: Department of Taxation

Division: Local Government Services

Description: Duration of abatement must be for 20 years and be equal to 55% of the taxes on real and personal property. The Nevada Energy Commissioner approves applications.

Year Enacted: 2009

Sunset Date: 6/30/2049

Purpose: Legislative intent not defined in statute

Who Benefits: Renewable energy facilities

NRS: 701A.370 (1)(a)

Summary of Amendments: Added to NRS by 2009, 2004; 2010; A 2009, 2010; 2011, 2073, 2896, 3481; 2013, 3427; 2015, 2955

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	38	\$17,632,305.11
Fiscal Year Total:	38	\$17,632,305.11

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	44	\$19,505,501.03
Fiscal Year Total:	44	\$19,505,501.03

Tax Type: Property Tax

Expenditure Name: Partial abatement of taxes imposed on certain new or expanded businesses **Category: Abatement**

Agency: Department of Taxation

Division: Local Government Services

Description: Duration of abatement not to exceed 10 years and must not exceed 50% of the taxes on personal property payable by a business each year. Commission on Economic Development determines whether abatement may be awarded using certain criteria.

Year Enacted: 1997

Sunset Date: 6/30/2023

Purpose: Legislative intent not defined in statute

Who Benefits: New or expanded businesses that meet certain requirements

NRS: 361.0687

Summary of Amendments: Added to NRS by 1997, 3310; A 1999, 1743; 2001, 1580, 1581, 1983; 2003, 56, 2923, 2927; 2005, 1513, 1515; 2007, 3381, 3383; 2011, 3466; 2013, 27th Special Session, 15, 16; 2015, 1072; 2017, 3806

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	138	\$4,906,338.01
Fiscal Year Total:	138	\$4,906,338.01

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	180	\$32,783,593.30
Fiscal Year Total:	180	\$32,783,593.30

2018 - Expenditure Explanation: The number of qualifying projects increased this year (Clark, Storey and Washoe).

Tax Type: Property Tax**Expenditure Name: Partial abatement of taxes levied on certain residential rental dwellings****Category: Abatement****Agency:** Department of Taxation**Division:** Local Government Services**Description:** Taxes on property other than residential must be partially abated for the amount which exceeds up to 108% of the prior year's taxes, except for certain multi-family buildings that meet the requirements found in NRS 361.4724.**Year Enacted:** 2005**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.4724**Summary of Amendments:** Added to NRS by 2005, 38; A 2005, 1748; 2007, 1891; 2009, 1224; 2017, 2301

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	7786	\$2,110,927.68
Fiscal Year Total:	7786	\$2,110,927.68
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	5193	\$1,566,661.54
Fiscal Year Total:	5193	\$1,566,661.54

2017 - Expenditure Explanation: For the 2015 and 2016 years, reporting appers to have been incomplete. The Treasurers and Assessors both have to report and in most cases one or both of the reports were never received by the Department. All reports were received for 2017.

2018 - Expenditure Explanation: For 2018, the Assessors and Treasurers have refined the reporting process to more accurately report the expenditure amounts for this NRS as well as for 361.4722 and 361.4723

Tax Type: Property Tax**Expenditure Name: Partial abatement of taxes levied on certain single-family residences** **Category: Abatement****Agency:** Department of Taxation**Division:** Local Government Services**Description:** Taxes on qualifying residential property must be partially abated for the amount which exceeds 103% of the prior year's taxes. See Statutes and regulations for guidance.**Year Enacted:** 2005**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 361.4723**Summary of Amendments:** Added to NRS by 2005, 36; A 2005, 1747; 2007, 1890; 2009, 1223; 2017, 2300

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	449035	\$244,161,579.02
Fiscal Year Total:	449035	\$244,161,579.02

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	452412	\$263,216,008.33
Fiscal Year Total:	452412	\$263,216,008.33

2017 - Expenditure Explanation: For the 2015 and 2016 years, reporting appers to have been incomplete. The Treasurers and Assessors both have to report and in most cases one or both of the reports were never received by the Department. All reports were received for 2017.

2018 - Expenditure Explanation: For 2018, the Assessors and Treasurers have refined the reporting process to more accurately report the expenditure amounts for this NRS as well as for 361.4722 and 361.4724

Tax Type: Property Tax

Expenditure Name: Partial abatement of taxes levied on property for which assessed valuation has been established or on remainder parcel of real property

Category: Abatement

Agency: Department of Taxation

Division: Local Government Services

Description: Taxes on property other than residential must be partially abated for the amount which exceeds up to 108% of the prior year's taxes. See statute and regulations for guidance.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.4722

Summary of Amendments: Added to NRS by 2005, 39; A 2005, 1750; 2007, 1885, 1888; 2009, 1221; 2017, 2298

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	582324	\$407,463,350.41
Fiscal Year Total:	582324	\$407,463,350.41

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	626149	\$471,024,538.28
Fiscal Year Total:	626149	\$471,024,538.28

2017 - Expenditure Explanation: For the 2015 and 2016 years, reporting appers to have been incomplete. The Treasurers and Assessors both have to report and in most cases one or both of the reports were never received by the Department. All reports were received for 2017.

2018 - Expenditure Explanation: For 2018, the Assessors and Treasurers have refined the reporting process to more accurately report the expenditure amounts for this NRS as well as for 361.4723 and 361.4724

Tax Type: Property Tax

Expenditure Name: Patented mining claims

Category: Exclusion

Agency: Department of Taxation

Division: Local Government Services

Description: Upon receipt of an affidavit from the county recorder pursuant to NRS 362.050, the assessor shall exclude from the roll the assessment against the patented mine or mining claim named in the affidavit.

Year Enacted: 1915

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Owners of patented mining claims

NRS: 362.040

Summary of Amendments: [4:206:1915; A 1933, 233; 1931 NCL § 6595] — NRS A 1989, 33, 1831; 1991, 2105; 2003, 2772

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	645	\$122,476.96
Fiscal Year Total:	645	\$122,476.96

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	642	\$101,348.43
Fiscal Year Total:	642	\$101,348.43

The expenditure includes NRS; 362.010, 362.040, 362.050, 362.060, 362.070, 362.090 and 362.095

The expenditure includes NRS; 362.010, 362.040, 362.050, 362.060, 362.070, 362.090 and 362.095

Tax Type: Property Tax

Expenditure Name: Personal property in transit

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Personal property in transit through this state is exempt from Personal Property Tax.

Year Enacted: 1949

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 361.160

Summary of Amendments: 2:77:1949; A 1954, 28] + [3:77:1949; A 1955, 600]—NRS A 1961, 594; 1969, 662; 1973, 349; 1991, 1945

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax**Expenditure Name: Possessory interest - geothermal leases****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** A possessory interest in geothermal leases for resources that have not been put into commercial production is exempt from Property Tax.**Year Enacted:** 1965**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of geothermal leases**NRS:** 361.157 (2)(g)**Summary of Amendments:** Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax**Expenditure Name: Possessory interest - Indian tribe****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** A possessory interest in property of any Indian tribe held in trust by the U.S. is exempt from Property Tax.**Year Enacted:** 1965**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Indian tribes**NRS:** 361.157 (2)(e)**Summary of Amendments:** Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	298	\$2,383,601.13
Fiscal Year Total:	298	\$2,383,601.13

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	314	\$2,409,827.80
Fiscal Year Total:	314	\$2,409,827.80

2017 - Expenditure Explanation: Currently reported only by Clark and Washoe Counties.

2018 - Expenditure Explanation: Currently reported only by Clark and Washoe Counties.

Tax Type: Property Tax

Expenditure Name: Possessory interest - occasional rental of meeting rooms

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A possessory interest in property used as meeting rooms or similar facilities for periods of less than 30 consecutive days is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Those using meeting rooms for a short period of time

NRS: 361.157 (2)(l)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax**Expenditure Name: Possessory interest - parsonage****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services**Description:** A possessory interest in a parsonage owned by a recognized religious society or corporation when used exclusively as a parsonage is exempt from Property Tax.**Year Enacted:** 1965**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Parsonages**NRS:** 361.157 (2)(i)**Summary of Amendments:** Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	61	\$355,274.57
Fiscal Year Total:	61	\$355,274.57
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	60	\$353,401.05
Fiscal Year Total:	60	\$353,401.05

Tax Type: Property Tax

Expenditure Name: Possessory interest - property leased under the provisions of the Taylor Grazing Act, United States Forest Services, Bureau of Reclamation

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A possessory interest in property used by persons, associations, or corporations according to the Taylor Grazing Act, United States Forest Service, or the Bureau of Reclamation is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Lessor of property

NRS: 361.157 (2)(d)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Possessory interest - public airport, park, market, or fairground is exempt **Category: Exemption**

Agency: Department of Taxation **Division:** Local Government Services

Description: The possessory interest in otherwise exempt property is taxable, except for real property located upon a public airport, park, market, or fairground are exempt from Property Tax.

Year Enacted: 1965 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Public airport, park, market, or fairgrounds

NRS: 361.157 (2)(a)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	16	\$13,486,678.40
Fiscal Year Total:	16	\$13,486,678.40

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	20	\$11,062,094.76
Fiscal Year Total:	20	\$11,062,094.76

Tax Type: Property Tax

Expenditure Name: Possessory interest - shelter for elderly or indigent persons **Category: Exemption**

Agency: Department of Taxation **Division:** Local Government Services

Description: A possessory interest in property that is used to provide shelter at a reduced rate to the elderly or indigent is exempt from Property Tax.

Year Enacted: 1965 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Elderly or indigent persons

NRS: 361.157 (2)(k)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: Possessory interest - state-supported educational institutions

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A possessory interest in the property of any state-supported educational institution is exempt, except any part located within a Tax Increment Area (TIA) created pursuant to NRS 278C.155.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: State-supported educational institutions

NRS: 361.157 (2)(c)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917, 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	2	\$76.86
Fiscal Year Total:	2	\$76.86

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	3	\$179.38
Fiscal Year Total:	3	\$179.38

Tax Type: Property Tax

Expenditure Name: Possessory interest - vending stands operated by the blind

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A possessory interest in the vending stand locations and facilities operated by persons who are blind under the auspices of the Bureau of Services to Persons Who Are Blind or Visually Impaired of the Rehabilitation Division of the Department of Employment, Training and Rehabilitation, is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Blind persons

NRS: 361.157 (2)(f)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	2	\$160.13
Fiscal Year Total:	2	\$160.13

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	2	\$160.13
Fiscal Year Total:	2	\$160.13

2017 - Expenditure Explanation: All of the abated property tax is totaled under statute NRS 361.159 because of the current coding used by the assessors; however, because Clark and Washoe Counties have different systems, they do have the capability of reporting and Washoe County did report this year.

2018 - Expenditure Explanation: All of the abated property tax is totaled under statute NRS 361.159 because of the current coding used by the assessors; however, because Clark and Washoe Counties have different systems, they do have the capability of reporting and Washoe County did report this year.

Tax Type: Property Tax

Expenditure Name: Private cemeteries and places of burial

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Real property of a nonprofit corporation governed by the provisions of NRS Chapter 82 formed for the purposes of procuring and holding lands to be used exclusively for a cemetery are exempt, so long as the lots or plots remain dedicated to the purpose of a cemetery.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Certain private cemeteries

NRS: 361.132

Summary of Amendments: 1991, 1313

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	264	\$14,634.92
Fiscal Year Total:	264	\$14,634.92

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	266	\$15,108.00
Fiscal Year Total:	266	\$15,108.00

Tax Type: Property Tax

Expenditure Name: Property and buildings used for care or relief of orphan children, or of sick, infirm, or indigent persons

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Property on which stands a hospital or other charitable asylum for the care or relief of orphans or sick, infirm, or indigent persons owned by a qualifying nonprofit corporation is exempt from Property Tax.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.083

Summary of Amendments: Added to NRS by 1991, 1314

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	40	\$5,609,817.73
Fiscal Year Total:	40	\$5,609,817.73

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	43	\$6,068,740.48
Fiscal Year Total:	43	\$6,068,740.48

2017 - Expenditure Explanation: Hospitals may have been exempted under other statutes and expenditure amount is reported there.

2018 - Expenditure Explanation: Hospitals may have been exempted under other statutes and expenditure amount is reported there.

Tax Type: Property Tax

Expenditure Name: Property of Archaeological Conservancy, Nature Conservancy, American Land Conservancy, and Nevada Land Conservancy

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Real property including improvements is exempt if: the property is held for acquisition by a federal, state, or local government and the said government has agreed in writing to consider acquiring said real property, or if the property will be held indefinitely and vested in the listed conservancy organization. If the property is held for purposes of conservation for any entity other than the state or local government, the land must be assessed as first class pasture. If the property is transferred for purposes other than conservation, taxes must be collected for each year it was exempt.

Year Enacted: 1969

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Archaeological Conservancy, Nature Conservancy, American Land Conservancy, and Nevada Land Conservancy

NRS: 361.111

Summary of Amendments: Added to NRS by 1969, 1111; A 1993, 2513; 1999, 1232; 2007, 1881; 2009, 572

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	36	\$16,998.57
Fiscal Year Total:	36	\$16,998.57

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	36	\$17,783.39
Fiscal Year Total:	36	\$17,783.39

Tax Type: Property Tax

Expenditure Name: Property of counties, towns, Nevada Rural Housing Authority, and certain other political subdivisions **Category: Exemption**

Agency: Department of Taxation **Division:** Local Government Services

Description: Property of counties, domestic municipal corporations, irrigation drainage, reclamation district, or town, except for certain community pastures, is exempt from Property Tax.

Year Enacted: 1953 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Local governments

NRS: 361.060

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1967, 1125; 1995, 816; 2003, 1683

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	10867	\$118,642,544.55
Fiscal Year Total:	10867	\$118,642,544.55

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	10955	\$124,419,393.53
Fiscal Year Total:	10955	\$124,419,393.53

Tax Type: Property Tax

Expenditure Name: Property of school districts and charter schools

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All property owned by any legally created school district or charter school and devoted to public school purposes is exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: School districts and charter schools

NRS: 361.065

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1979, 1642; 2001, 3165. 2015, 3819

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1853	\$62,103,208.35
Fiscal Year Total:	1853	\$62,103,208.35

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1861	\$62,228,003.50
Fiscal Year Total:	1861	\$62,228,003.50

Tax Type: Property Tax

Expenditure Name: Property of trusts for furtherance of public functions

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Property of a trust created for the benefit of any public function pursuant to law is exempt from Property Tax, however, payment in lieu of taxes may be paid to the beneficiary if so provided in any agreement contained in the instrument creating the trust.

Year Enacted: 1971

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.062

Summary of Amendments: Added to NRS by 1971, 1036; A 1975, 1408

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

**Expenditure Name: Property of water users, nonprofit associations,
and nonprofit cooperative corporations**

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All property of water users' nonprofit association and nonprofit cooperative corporation is exempt from Personal Property Tax and Real Property Tax unless it is used for any purpose other than carrying out the legitimate functions of a water users' nonprofit cooperative corporation.

Year Enacted: 1969

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Water users' nonprofit corporations

NRS: 361.073

Summary of Amendments: Added to NRS by 1969, 1422

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	15	\$9,618.46
Fiscal Year Total:	15	\$9,618.46

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	18	\$10,977.25
Fiscal Year Total:	18	\$10,977.25

Tax Type: Property Tax

Expenditure Name: Property related to public use of a privately owned airport **Category: Exemption**

Agency: Department of Taxation **Division:** Local Government Services

Description: The acquisition, improvement or use of land by the public as an airport is a municipal purpose, whether or not the airport is owned or operated by a local government is exempt.

Year Enacted: 1985 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.061

Summary of Amendments: Added to NRS by 1985,869

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	7	\$2,624,203.43
Fiscal Year Total:	7	\$2,624,203.43

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	7	\$2,686,207.61
Fiscal Year Total:	7	\$2,686,207.61

Tax Type: Property Tax

Expenditure Name: Property related to public use of privately owned parks

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: The initial claim for exemption from Property Tax must be accompanied by a copy of the agreement with a local government that the property may be used by the public without charge. A sign must also be posted at each entrance to the park. The exemption does not include areas from which income is derived.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.0605

Summary of Amendments: Added to NRS by 1995, 1881

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	28	\$667,997.86
Fiscal Year Total:	28	\$667,997.86

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	24	\$566,528.68
Fiscal Year Total:	24	\$566,528.68

Tax Type: Property Tax

Expenditure Name: Rate of tax upon net proceeds - geothermal operation

Category: Preferential Tax R

Agency: Department of Taxation

Division: Local Government Services

Description: If a geothermal operation is taxable pursuant to NRS 362.100 to 362.240, inclusive, the rate of tax upon mineral extraction by the operation is an amount equal to the combined rate of tax ad valorem, including any rate levied by the State of Nevada, for property at the situs of the operation multiplied by the net proceeds.

Year Enacted: 1989

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Geothermal companies

NRS: 362.140 (4)

Summary of Amendments: [Part 75:99:1891; C § 1147; RL § 3687; NCL § 6481] — NRS A 1989, 38, 1537; 2013, 3129

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: The exemption of certain vehicles

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All vehicles, as defined in NRS 371.020, are exempt from taxation under the provisions of this chapter, except mobile homes which constitute "real estate" or "real property."

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 361.067

Summary of Amendments: Added to NRS by 1963, 1121; A 1979, 824; 2003, 2744

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property Tax

Expenditure Name: United States property exempted

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: All property owned by the United States is exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government

NRS: 361.050

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	21088	\$291,060,841.71
Fiscal Year Total:	21088	\$291,060,841.71

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	20970	\$324,570,466.77
Fiscal Year Total:	20970	\$324,570,466.77

Tax Type: Property Tax**Expenditure Name: Veterans****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: Property to the extent of \$2,000 assessed value, adjusted by Consumer Price Index (CPI), of property may be exempt. Only the property of residents meeting certain qualifying criteria is eligible for exemption from Property Tax.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Veterans**NRS:** 361.090

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1957, 320; 1963, 53; 1966, 4; 1967, 557; 1973, 986; 1977, 1488; 1983, 471; 1987, 812, 1527; 1989, 714; 1991, 1925, 2091; 1993, 586; 1995, 2296; 1999, 2770; 2001, 1521, 1523; 2003, 2751, 2752; 2005, 2650; 2007, 1878; 2011, 3516; 2013, 2509

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	18930	\$1,546,958.73
Fiscal Year Total:	18930	\$1,546,958.73

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	18349	\$1,525,385.17
Fiscal Year Total:	18349	\$1,525,385.17

Tax Type: Property Tax**Expenditure Name: Veterans' organizations****Category: Exemption****Agency:** Department of Taxation**Division:** Local Government Services

Description: Up to \$10,000 assessed value, adjusted by Consumer Price Index (CPI), of funds, furniture, paraphernalia, and regalia owned by certain charitable organizations, as well as real estate and fixtures, is exempt. If the real estate is leased, the exemption does not apply to the portion so leased or rented.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Veterans' organizations**NRS:** 361.095

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—NRS A 1971, 143; 1975, 507; 2001, 1528; 2005, 2653; 2007, 1881

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	21	\$59,458.42
Fiscal Year Total:	21	\$59,458.42
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	24	\$60,456.02
Fiscal Year Total:	24	\$60,456.02

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - educational foundations

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of title for real property to an educational foundation is exempt from the Real Property Transfer Tax.

Year Enacted: 1993

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: People who transfer property to educational foundations

NRS: 375.090 (12)

Summary of Amendments: 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2	\$2,603.90
Fiscal Year Total:	2	\$2,603.90

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	8	\$75,518.85
Fiscal Year Total:	8	\$75,518.85

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - change of identity

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: For real property, a mere change in identity is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (1)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354;2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1122	\$9,590,539.64
Fiscal Year Total:	1122	\$9,590,539.64

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1052	\$14,201,759.89
Fiscal Year Total:	1052	\$14,201,759.89

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - death deed

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A conveyance of real property by deed that becomes effective upon the death of the grantor, pursuant to NRS 111.655 to 111.699, is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (10)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2343	\$1,101,621.46
Fiscal Year Total:	2343	\$1,101,621.46

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2491	\$1,369,510.65
Fiscal Year Total:	2491	\$1,369,510.65

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - former spouse

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of title between former spouses in compliance with a decree of divorce is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (6)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1464	\$1,844,203.25
Fiscal Year Total:	1464	\$1,844,203.25

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1482	\$1,369,538.19
Fiscal Year Total:	1482	\$1,369,538.19

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - joint tenant

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of title of real property without consideration from one joint tenant or tenants in common to one or more remaining joint tenant or tenants in common is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (4)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2735	\$3,646,456.71
Fiscal Year Total:	2735	\$3,646,456.71

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2436	\$2,364,734.57
Fiscal Year Total:	2436	\$2,364,734.57

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - library foundation

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of real property to a library foundation is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (14)

Summary of Amendments: 1967, 1761; A 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 2053; 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemption are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemption are not required to be reported to the Department.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - related persons

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer, assignment, or other conveyance of real property, if the owner of the property is related to the person to whom it is conveyed within the first degree of lineal consanguinity or affinity, is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (5)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	28235	\$31,744,059.12
Fiscal Year Total:	28235	\$31,744,059.12

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	29242	\$35,438,340.25
Fiscal Year Total:	29242	\$35,438,340.25

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - taxes on transfers of real property through bankruptcy

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: The making, delivering, or filing of conveyances of real property to make effective any plan of reorganization or adjustment confirmed or approved by the Bankruptcy Act is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (11)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354;2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	13	\$19,906.23
Fiscal Year Total:	13	\$19,906.23

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	55	\$481,801.69
Fiscal Year Total:	55	\$481,801.69

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - to or from trust

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of the transfer of the real property is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (7)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	25892	\$24,817,474.46
Fiscal Year Total:	25892	\$24,817,474.46

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	25701	\$24,586,505.54
Fiscal Year Total:	25701	\$24,586,505.54

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - transfer of title recognizing the true status of ownership of real property

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of the title for real property recognizing the true status of ownership of the real property is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 375.090 (3)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	11363	\$11,981,111.06
Fiscal Year Total:	11363	\$11,981,111.06

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	11146	\$12,874,103.40
Fiscal Year Total:	11146	\$12,874,103.40

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - transfer of title to the government **Category:** Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of real property title to the United States, any territory or state, or any agency, department, instrumentality, or political subdivision is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: legislative intent not defined in statute

Who Benefits: Government entities

NRS: 375.090 (2)

Summary of Amendments: Added to NRS by 1967, 1761; A 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 2053; 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1372	\$1,859,111.86
Fiscal Year Total:	1372	\$1,859,111.86

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	812	\$969,394.31
Fiscal Year Total:	812	\$969,394.31

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - transfer, assignment or other conveyance of real property to a business if the person owns the business

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Transfer, assignment, or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100% of the corporation or organization to which the conveyance is made is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 375.090 (9)

Summary of Amendments: Added to NRS by 1967, 1761; A 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 2053; 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1807	\$2,061,233.79
Fiscal Year Total:	1807	\$2,061,233.79

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1844	\$1,954,495.41
Fiscal Year Total:	1844	\$1,954,495.41

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions - university foundation

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: A transfer of real property to a university foundation is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: University foundations

NRS: 375.090 (13)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	3	\$31,302.30
Fiscal Year Total:	3	\$31,302.30

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	5	\$181,206.19
Fiscal Year Total:	5	\$181,206.19

Tax Type: Real Property Transfer Tax

Expenditure Name: Unpatented mines or mining claims

Category: Exemption

Agency: Department of Taxation

Division: Local Government Services

Description: Transfers of assignments or conveyances of unpatented mines or mining claims is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent is not defined in statute

Who Benefits: Public

NRS: 375.090 (8)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354; 2017, 525

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	370	\$91,880.00
Fiscal Year Total:	370	\$91,880.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	242	\$24,033.71
Fiscal Year Total:	242	\$24,033.71

Tax Type: Registration**Expenditure Name: Antique vehicle - trucks and truck-tractors****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Management Services and Programs

Description: Allows the Department to issue special license plates and registration certificates to residents of Nevada for an antique truck or truck-tractors if the Department has received more than 250 applications. The vehicle must not be used for general transportation and only for truck shows exhibits, parades, or similar activities.

Year Enacted: 2001**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of antique trucks and tractors**NRS:** 482.3811

Summary of Amendments: Added to NRS by 2001, 1859

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	101	\$17,675.00
Fiscal Year Total:	101	\$17,675.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	96	\$17,472.00
Fiscal Year Total:	96	\$17,472.00

Tax Type: Registration**Expenditure Name: Exemption from registration - motorized wheelchair****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Management Services and Programs**Description:** Vehicles defined as a motorized conveyance for a wheelchair are exempt from registration. This term is defined in NRS 482.210(2).**Year Enacted:** 1931**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of motorized conveyances for wheelchairs**NRS:** 482.210 (1)(g)**Summary of Amendments:** Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394; 2015, 1117, 1748

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration - electric bicycles

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: Vehicles defined as an electric bicycle are exempt from registration. This term is defined in NRS 482.0287.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Owners of electric bicycles

NRS: 482.210 (1)(d)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394; 2015, 1117,1748

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration**Expenditure Name: Exemption from registration - golf carts****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Management Services and Programs**Description:** Vehicles defined as a golf cart are exempt from registration. This term is defined in NRS 482.044.**Year Enacted:** 1931**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of golf carts**NRS:** 482.210 (1)(e)**Summary of Amendments:** Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394; 2015, 1117, 1748

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration**Expenditure Name: Exemption from registration - implements of husbandry****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Management Services and Programs**Description:** Vehicles defined as implements of husbandry are exempt from registration. This term is partially defined in NRS 482.035 and includes a vehicle used solely for agricultural use.**Year Enacted:** 1931**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of implements of husbandry equipment**NRS:** 482.210 (1)(b)**Summary of Amendments:** Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394; 2015, 1117, 1748

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration - mobile equipment Category: Exemption

Agency: Department of Motor Vehicles **Division:** Management Services and Programs

Description: Vehicles that are classified as special mobile equipment are exempt from registration.

Year Enacted: 1931 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Owners of special mobile equipment

NRS: 482.210 (1)(a)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394; 2015, 1117, 1748

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration**Expenditure Name: Exemption from registration - mobile homes and commercial coaches****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Management Services and Programs**Description:** Vehicles classified as mobile homes or commercial coaches are exempt from registration if they are subject to the provisions of chapter 489 of NRS.**Year Enacted:** 1931**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of mobile homes and commercial coaches**NRS:** 482.210 (1)(c)**Summary of Amendments:** [Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394; 2015, 1117, 1748

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemption amounts are not available.

2018 - Expenditure Explanation: Exemption amounts are not available.

Tax Type: Registration**Expenditure Name: Exemption from registration - towable tools****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Management Services and Programs**Description:** Vehicles defined as a towable tool or equipment are exempt from registration. This term is defined in NRS 484D.055.**Year Enacted:** 1931**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of towable tools or equipment**NRS:** 482.210 (1)(f)**Summary of Amendments:** Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394; 2015, 1117, 1748

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemptions from fees for registration (government, state, and county) Category: Exemption

Agency: Department of Motor Vehicles

Description: The registration fee imposed by this chapter does not apply to vehicles owned by the United States, the State of Nevada, any political subdivision of the State of Nevada, or any county, municipal corporation, city, unincorporated town, or school district in the State of Nevada.

Year Enacted: 1965 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: United States, the State of Nevada, any political subdivision of the State of Nevada, county, municipal corporation, city, unincorporated town, or school district in the State of Nevada

NRS: 482.503

Summary of Amendments: Added to NRS by 1965, 316

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

While some military vehicles are registered through Motor Carrier, the majority of qualifying vehicles are registered through exempt plates and the information is not able to be retrieved or used.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

While some military vehicles are registered through Motor Carrier, the majority of qualifying vehicles are registered through exempt plates and the information is not able to be retrieved or used.

Tax Type: Registration**Expenditure Name: Fire trucks****Category: Exemption****Agency:** Department of Motor Vehicles**Division:** Management Services and Programs

Description: Allows the Department to issue special license plates and registration certificates to residents of Nevada for a fire truck only used for exhibits, parades, and similar activities in lieu of annual registration, fees, and Government Service Tax.

Year Enacted: 1993**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Owners of fire truck used for musters, exhibits, parades, or similar activities**NRS:** 482.3795

Summary of Amendments: Added to NRS by 1993, 513; A 2001, 329

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	27	\$4,725.00
Fiscal Year Total:	27	\$4,725.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	26	\$4,732.00
Fiscal Year Total:	26	\$4,732.00

Tax Type: Registration

Expenditure Name: Registration of vehicle of non-resident owner not required - exempts border state employees from registering their vehicle(s) in Nevada

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: This statute provides a vehicle registration exception to certain persons who are out-of-state residents and operating a vehicle in Nevada.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Residents from a bordering state who are employed in Nevada

NRS: 482.385 (2)(c)

Summary of Amendments: Part 17:202:1931; A 1933, 249; 1937, 330; 1941, 279; 1943, 266; 1951, 156; 1955, 350]—NRS A 1960, 130; 1961, 131, 350; 1963, 215; 1973, 1568; 1975, 334; 1981, 474; 1983, 1005; 1985, 1836; 1989, 705, 1169, 1422; 1991, 1990; 1995, 2727; 2001, 332; 2003, 3378; 2005, 2062; 2009, 3015; 2011, 1588; 2013, 2950

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Registration of vehicle of non-resident owner not required for a non-resident in this state for a period of not more than 30 days in the aggregate in any calendar year

Category: Exemption

Agency: Department of Motor Vehicles **Division:** Management Services and Programs

Description: Allows for a non-resident to operate a vehicle without registration of the vehicle in this state for a period not more than 30 days in the aggregate in any 1 calendar year.

Year Enacted: 1931 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Out of state residents, work study program, out of state students, active duty military service member, migrant or seasonal farm workers, border state employees that commute into Nevada for employment

NRS: 482.385 (1)(a),(b)

Summary of Amendments: Part 17:202:1931; A 1933, 249; 1937, 330; 1941, 279; 1943, 266; 1951, 156; 1955, 350]—(NRS A 1960, 130; 1961, 131, 350; 1963, 215; 1973, 1568; 1975, 334; 1981, 474; 1983, 1005; 1985, 1836; 1989, 705, 1169, 1422; 1991, 1990; 1995, 2727; 2001, 332; 2003, 3378; 2005, 2062; 2009, 3015; 2011, 1588; 2013, 2950, 3193

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Abatement for business in certain areas of economic development

Category: Abatement

Agency: Department of Taxation

Description: A business that intends to locate or expand in certain economic development zones may apply for a partial abatement of Sales and Use Tax for the purchase of eligible machinery or equipment used by the new or expanded businesses located in certain areas of economic development.

Year Enacted: 2005

Sunset Date: None

Purpose: Economic development

Who Benefits: Businesses that locate or expand in certain economic development zones

NRS: 274.310 and 274.320

Summary of Amendments: Added to NRS by 2005, 639; A 2011, 3452; 2013, 27th Special Session, 21; 2015, 1074, 3052

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No reported abatement has been taken for this fiscal year.

2018 - Expenditure Explanation: No reported abatement has been taken for this fiscal year.

Tax Type: Sales and Use Tax

Expenditure Name: Abatement for eligible machinery or equipment used by certain new or expanded businesses

Category: Abatement

Agency: Department of Taxation

Description: A person who maintains a business or intends to locate a business in this state may, pursuant to NRS 360.750, apply to the Office of Economic Development for an abatement from the taxes imposed by this chapter on the gross receipts from the sale, storage, use, or other consumption of eligible machinery or equipment for use by a business which has been approved for an abatement pursuant to NRS 360.750.

Year Enacted: 1995

Sunset Date: None

Purpose: Economic development

Who Benefits: Businesses

NRS: 374.357

Summary of Amendments: Added to NRS by 1995, 744; A 1999, 1748; 2001, 1583; 2003, 2925, 2927; 2007, 3384; 2011, 3468

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	39	\$24,423,821.25
Fiscal Year Total:	39	\$24,423,821.25

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	45	\$17,337,410.28
Fiscal Year Total:	45	\$17,337,410.28

Tax Type: Sales and Use Tax

Expenditure Name: Abatement of Sales and Use Tax for capital investment at least \$1 billion

Category: Abatement

Agency: Department of Taxation

Description: Abatement of Sales and Use Tax for capital investment at least \$1 billion.

Year Enacted: 2015

Sunset Date: 6/30/2032

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.893 (2)(c)

Summary of Amendments: Added to NRS by 2015, 29th Special Session, 24

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No entity is currently utilizing this expenditure.

2018 - Expenditure Explanation: No entity is currently utilizing this expenditure.

Tax Type: Sales and Use Tax

Expenditure Name: Abatement of Sales and Use Tax for capital investment at least \$3.5 billion

Category: Abatement

Agency: Department of Taxation

Description: Abatement of Sales and Use Tax for qualified projects with a capital investment of at least \$3.5 billion.

Year Enacted: 2014

Sunset Date: 6/30/2036

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.965 (2)(c)

Summary of Amendments: Added to NRS by 2014, 28th Special Session, 18

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$68,832,962.70
Fiscal Year Total:	1	\$68,832,962.70

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$51,163,941.77
Fiscal Year Total:	1	\$51,163,941.77

Tax Type: Sales and Use Tax

Expenditure Name: Animals and plants intended for human consumption, feed and fertilizer

Category: Exemption

Agency: Department of Taxation

Description: Animals and plants intended for human consumption are exempt from sales and use tax. Feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption sold in the regular course of business is exempt from sales and use tax. Fertilizer to be applied to land the products of which are to be used as food for human consumption sold in the regular course of business is also exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Agriculture related Industry and public

NRS: 372.280

Summary of Amendments: [56:397:1955]

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: 2017 USDA Census of Agriculture not available for Nevada.

2018 - Expenditure Explanation: 2018 USDA Census of Agriculture not available for Nevada.

Tax Type: Sales and Use Tax

Expenditure Name: Broadcasting activities

Category: Exemption

Agency: Department of Taxation

Description: The Department shall consider certain broadcasting activities not taxable pursuant to the provisions of the Sales and Use Tax chapter.

Year Enacted: 1993

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Broadcasting businesses

NRS: 372.734

Summary of Amendments: Added to NRS by 1993, 2744; A 2007, 1390

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax**Expenditure Name: Collection allowance****Category: Subtraction****Agency:** Department of Taxation**Description:** Taxpayer involved in sales may deduct and withhold 0.25% from the taxes otherwise due from him or her as reimbursement for the cost of collecting the tax.**Year Enacted:** 1979**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Businesses reporting sales tax to the Department**NRS:** 372.370**Summary of Amendments:** Added to NRS by 1979, 416; A 1981, 288; 1991, 2293; 2003, 2367; 2003, 20th Special Session, 21; 2005, 1778; 2008, 25th Special Session, 20; 2009, 2097

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	62964	\$10,127,585.15
Fiscal Year Total:	62964	\$10,127,585.15

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	62791	\$10,880,027.26
Fiscal Year Total:	62791	\$10,880,027.26

Tax Type: Sales and Use Tax

Expenditure Name: Containers

Category: Exemption

Agency: Department of Taxation

Description: The sales, storage, use, or other consumption of food containers designed for specific uses are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Food industry

NRS: 372.290

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax**Expenditure Name: Domestic fuels****Category: Exemption****Agency:** Department of Taxation

Description: The sale, furnishing, service of, storage, use, or other consumption of any matter used to produce domestic heat by burning, including, wood, coal, petroleum, and gas are exempt from Sales and Use Tax.

Year Enacted: 1955**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Public**NRS:** 372.300

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	\$6,794,721.00
Fiscal Year Total:		\$6,794,721.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Expenditure Explanation: The information was estimated using the U.S. Energy Information Administration (EIA) 2016 data for Nevada. The estimate does not include coal and petroleum. The expenditure amount is derived by calculating the total weighted sales per county, multiplying the amounts by the applicable county tax rate, and adding up the totals for each county.

2018 - Expenditure Explanation: The Federal data required to make the estimate for fiscal year 2018 is not available.

Tax Type: Sales and Use Tax

Expenditure Name: Exempt from sales tax for property sold to certain members of the Nevada National Guard and their families

Category: Exemption

Agency: Department of Motor Vehicles

Division: Management Services and Programs

Description: The sale of tangible personal property to a member of the Nevada National Guard engaged in full-time National Guard duty as defined in 10 U.S.C. 101(d)(5) and has been called to active duty is exempted from Sales and Use Tax.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Nevada National Guard members and their family members

NRS: 372.7281

Summary of Amendments: Added to NRS by 2005, 2449; A 2015, 3930

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	9	\$26,264.00
Fiscal Year Total:	9	\$26,264.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4	\$10,948.00
Fiscal Year Total:	4	\$10,948.00

Tax Type: Sales and Use Tax

Expenditure Name: Farm machinery and equipment

Category: Exemption

Agency: Department of Taxation

Description: The sale, storage, use, or other consumption of farm machinery and equipment are exempt from Sales and Use Tax.

Year Enacted: 2006

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Agriculture related Industry

NRS: 372.281

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Food for human consumption

Category: Exemption

Agency: Department of Taxation

Description: Food for human consumption is exempted from the taxes imposed by this chapter. Alcoholic beverages, pet food, tonics, vitamins and prepared food are not included in the definition of food for human consumption.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 372.284

Summary of Amendments: [56.2:397:1955]—(Added in 1979. Proposed by the 1979 Legislature; adopted by the people at a special election on June 5, 1979, effective July 1, 1979. See Statutes of Nevada 1979, p. 409.)

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	\$468,853,111.00
Fiscal Year Total:		\$468,853,111.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	\$489,078,044.00
Fiscal Year Total:		\$489,078,044.00

2017 - Expenditure Explanation: Expenditure Explanation: The information was estimated using the United States Department of Agriculture (USDA) 2016 calendar year data for food-at-home expenditures in the United States and the Bureau of Economic Analysis (BEA) estimates of personal disposable income in the United States and Nevada for calendar year 2016.

2018 - Expenditure Explanation: Expenditure Explanation: The information was estimated using the United States Department of Agriculture (USDA) 2017 calendar year data for food-at-home expenditures in the United States and the Bureau of Economic Analysis (BEA) estimates of personal disposable income in the United States and Nevada for calendar year 2017.

Tax Type: Sales and Use Tax

Expenditure Name: Fuel used to propel motor vehicle - fuel consumed off public highways of this state **Category:** Exemption

Agency: Department of Taxation

Description: Special fuel users are exempt from the taxes imposed by this chapter for the gross receipts from the sale and distribution of, and the storage, use, or other consumption in this State of, any combustible gas, liquid, or material of a kind used in an internal or combustion or diesel engine for the generation of power to propel a motor vehicle on the highways.

Year Enacted: 1955 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Special fuel user

NRS: 372.275

Summary of Amendments: [55:397:1955]

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Gas, electricity, and water

Category: Exemption

Agency: Department of Taxation

Description: The sales, furnishing or service of, and the storage, use or other consumption of, gas, electricity, and water when delivered to consumers through mains, lines, or pipes are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 372.295

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	\$356,991,056.00
Fiscal Year Total:		\$356,991,056.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Expenditure Explanation: The information was estimated using the U.S. Energy Information Administration (EIA) 2016 data for Nevada. The estimate does not include water. The expenditure amount is derived by calculating the total weighted sales per county, multiplying the amounts by the applicable county tax rate, and adding up the totals for each county.

2018 - Expenditure Explanation: The federal data required to make the estimate for fiscal year 2018 is not available.

Tax Type: Sales and Use Tax

Expenditure Name: Loans or donations to United States, state, political subdivision, or religious organization **Category:** Exemption

Agency: Department of Taxation

Description: Loans or donations to various government agencies and nonprofit organization are exempt from Sales and Use Tax.

Year Enacted: 1988 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: United State, State of Nevada, political subdivisions, religious /eleemosynary organizations

NRS: 372.327

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Manufactured homes and mobile homes

Category: Exemption

Agency: Department of Taxation

Description: 40% of the sales and storage, use, or other consumption of new manufactured homes and new mobile homes is exempt from Sales and Use Tax.

Year Enacted: 1988

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 372.316

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Meals and food products sold to students or teachers by school, organization of students, or parent-teacher associations

Category: Exemption

Agency: Department of Taxation

Description: The consumption of meals and food products for human consumption served by public or private schools, school districts, student organizations, and parent-teacher associations to the students or teachers of a school are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Schools, students and parent-teacher associations

NRS: 372.285

Summary of Amendments: 57:397:1955

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Newspapers

Category: Exemption

Agency: Department of Taxation

Description: The sale, storage, use, or other consumption in this state of tangible personal property that becomes an ingredient or component part of any newspaper regularly issued is exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 372.315

Summary of Amendments: [61:397:1955] — (Amended in 1970. Proposed by the 1969 Legislature; adopted by the people at the 1970 general election, effective January 1, 1971. See Statutes of Nevada 1969, p. 533.)

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Occasional sale

Category: Exemption

Agency: Department of Taxation

Description: The occasional sale of tangible personal property is exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 372.320

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Partial abatement of certain taxes imposed on aircraft

Category: Abatement

Agency: Department of Taxation

Description: Partial abatement of certain taxes imposed on aircraft, components of aircraft, and other personal property used for certain purposes related to aircraft. The Purchaser is required to pay Sales and/or Use Tax at the rate of 2%.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.753 (11)

Summary of Amendments: Added to NRS by 2015, 2328

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	8	\$736,333.13
Fiscal Year Total:	8	\$736,333.13

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	8	\$484,378.66
Fiscal Year Total:	8	\$484,378.66

Tax Type: Sales and Use Tax

Expenditure Name: Partial abatement of certain taxes imposed on new or expanded data center **Category:** Abatement

Agency: Department of Taxation

Description: Partial abatement for data centers that relocate or expand in this state may apply to the Office of Economic Development for an abatement of Sales and Use Tax and Property Tax.

Year Enacted: 2015 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Data centers that intend to relocate or expand in Nevada

NRS: 360.754 (5)

Summary of Amendments: Added to NRS by 2015, 3042

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	16	\$12,923,768.39
Fiscal Year Total:	16	\$12,923,768.39

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	49	\$24,768,097.88
Fiscal Year Total:	49	\$24,768,097.88

Tax Type: Sales and Use Tax

Expenditure Name: Partial abatement of renewable energy facilities

Category: Abatement

Agency: Department of Taxation

Description: Duration of abatement must be 3 years at a rate of 2.6 % on purchases of personal property. The Nevada Energy Commissioner approves applications.

Year Enacted: 2009

Sunset Date: 6/30/2049

Purpose: Legislative intent not defined in statute

Who Benefits: Renewable energy facilities

NRS: 701A.200 (1)(b)

Summary of Amendments: A 2009, 2010; 2011, 2073, 2896, 3481; 2013, 3427

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	32	\$18,946,008.71
Fiscal Year Total:	32	\$18,946,008.71

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	15	\$4,663,400.45
Fiscal Year Total:	15	\$4,663,400.45

Tax Type: Sales and Use Tax

Expenditure Name: Personal property sold by or to nonprofit organizations created for religious, charitable, or educational purposes

Category: Exemption

Agency: Department of Taxation

Description: The sale, storage, or use and consumption of any tangible personal property in this state by or to a nonprofit organization is exempt from Sales and Use Tax.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Nonprofit organizations

NRS: 372.326

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Personal property used for performance of contract on public works executed before July 1, 1955 **Category: Exemption**

Agency: Department of Taxation

Description: The sale, storage, use, or other consumption in this state of tangible personal property used for the performance of a contract on public works executed prior to July 1, 1955 is exempt from Sales and Use Tax.

Year Enacted: 1955 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 372.305

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Personal property used for performance of written contract executed before March 29, 1955 **Category:** Exemption

Agency: Department of Taxation

Description: The sale, storage, and use or other consumption in this state of tangible personal property used for the performance of a written contract entered into prior to March 29, 1955, is exempt from Sales and Use Tax.

Year Enacted: 1955 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Public

NRS: 372.310

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Proceeds of mines

Category: Exemption

Agency: Department of Taxation

Description: The proceeds of mines that are subject to taxes levied pursuant to chapter 362 of NRS are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Mining industry

NRS: 372.270

Summary of Amendments: [52:397:1955]

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Property which is shipped to a point outside of this state, pursuant to a sales contract **Category:** Exemption

Agency: Department of Taxation

Description: Sales that are shipped to a point outside this state are exempt from the computation of Sales and Use Tax.

Year Enacted: 1955 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 372.335

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis, and medicine

Category: Exemption

Agency: Department of Taxation

Description: Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis, and medicine are exempt from Sales and Use Tax.

Year Enacted: 1970

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Public and medical professionals

NRS: 372.283

Summary of Amendments: 1986, 1996

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale of certain medical devices to governmental entities

Category: Exemption

Agency: Department of Taxation

Description: The Department shall exempt sales tax on the sale of a medical device to governmental entities.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government

NRS: 372.7285

Summary of Amendments: Added to NRS by 2001, 1294; A 2007, 3083; 2009, 2995; 2011, 1519

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale of personal property for shipment outside this state of certain motor vehicles, farm machinery, equipment, and vessels **Category:** Exemption

Agency: Department of Taxation

Description: The Department shall apply the exemption of Sales and Use Tax for the sale of tangible personal property delivered by the vendor to a forwarding agent for shipment out of state to include, The sale of a vehicle to a nonresident to whom a special movement permit has been issued by the DMV. The sale of farm machinery and equipment to a nonresident who will be delivering it out of State not later than 15 days after the sale. The sale of a vessel to a nonresident who will be delivering it out of state not later than 15 days after the sale.

Year Enacted: 1997 **Sunset Date:** None

Purpose: Legislative intent not defined in statute

Who Benefits: Motor vehicle dealers

NRS: 372.7263

Summary of Amendments: Added to NRS by 1997, 180; A 2001, 823, 2601; 2003, 2368, 2821; 2005, 2485, 2486

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale to common carrier

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from sales of tangible personal property to a common carrier, shipped by the seller via the purchasing carrier to a point outside this state, is exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Logistics industry

NRS: 372.330

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale to United States, state, or political subdivision Category: Exemption

Agency: Department of Taxation

Description: The sale of any tangible personal property to various governmental agencies is exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Federal and state agencies

NRS: 372.325

Summary of Amendments: 1996

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax**Expenditure Name: Textbooks sold within Nevada System of Higher Education****Category: Exemption****Agency:** Department of Taxation**Description:** There are exempted from the taxes imposed by this chapter the gross receipts from the sale of textbooks sold within the University of Nevada System.**Year Enacted:** 1991**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Students and faculty members within the Nevada System of Higher Education.**NRS:** 372.287**Summary of Amendments:** [63.1:397:1955]—Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	101582	\$2,389,882.95
Fiscal Year Total:	101582	\$2,389,882.95
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	107886	\$2,089,450.98
Fiscal Year Total:	107886	\$2,089,450.98

Tax Type: Sales and Use Tax

Expenditure Name: Tourism improvement district pledge

Category: Abatement

Agency: Department of Taxation

Description: Local government may create ordinance to pledge certain Sales and Use Tax amounts to developers in a tourism improvement district.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Developers located in a tourism improvement district

NRS: 271A.070

Summary of Amendments: Added to NRS by 2005, 2363; A 2009, 2093; 2013, 2278, 2781

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: No abatement was taken for this fiscal year.

2018 - Expenditure Explanation: No abatement was taken for this fiscal year.

Tax Type: Sales and Use Tax

Expenditure Name: Trade-in allowance

Category: Subtraction

Agency: Department of Taxation

Description: The amount of any allowance against the selling price given by a retailer for the value of a used vehicle that is taken in trade on the purchase of another vehicle.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Purchaser of a vehicle

NRS: 372.065 (3)(e)

Summary of Amendments: [11:397:1955]—Amended in 2006. Proposed by the 2005 Legislature; adopted by the people at the 2006 General Election, effective January 1, 2007. See Statutes of Nevada 2005, p. 2493.

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Transfer of property and motor vehicles to the State of Nevada and its unincorporated agencies and instrumentalities, pursuant to certain agreements

Category: Exemption

Agency: Department of Taxation

Description: The Department shall exempt Sales and Use Tax on the sale of tangible personal property to the state of Nevada and its entities and of any type of motor vehicle that is transferred to a state entity for its own use.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Government

NRS: 372.7283

Summary of Amendments: Added to NRS by 2001, 2481; A 2003, 1202

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Use Tax: property on which sales tax was paid

Category: Exemption

Agency: Department of Taxation

Description: The storage, use, or other consumption in this State of property, the gross receipts from the sale of which are required to be included in the measure of the sales tax is exempted from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses and individuals

NRS: 372.345

Summary of Amendments: No amendments

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Short Term Lessor

Expenditure Name: Charging, collecting, reporting, and remitting of certain fees in connection with lease of passenger car by short-term lessor

Category: Exemption

Agency: Department of Taxation

Description: The fee required with respect to any passenger car leased by or on behalf of this state, its unincorporated agencies and instrumentalities or any county, city, district, or other political subdivision of this state does not apply.

Year Enacted: 2015

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: State, unincorporated agencies and instrumentalities or any county, city, district, or other political subdivision of this state

NRS: 482.313 (8)

Summary of Amendments: Added to NRS by 1993, 2111; A 1997, 824; 2001, 313, 2547, 3097; 2003, 1684, 2930; 2003, 20th Special Session, 296; 2007, 1594; 2008, 25th Special Session, 20; 2009, 2141; 2011, 2894; 2015, 3356

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Tax Credit**Expenditure Name: Economic Development Transferable Tax Credits****Category: Credit****Agency:** Department of Taxation and Gaming
Control Board

Description: The Governor’s Office of Economic Development (GOED) is authorized to approve transferable tax credits that may be used against the modified business tax, insurance premium tax and gaming percentage fee tax to new or expanding business to promote the economic development of Nevada. The total amount of transferable tax credits that may be issued is in the amount of \$2 million for fiscal year 2018-2019 and \$3 million for fiscal year 2019-2020 and \$5 million for fiscal year starting on or after July 1, 2020.

Year Enacted: 2015**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** An eligible person who intends to locate or expand a business in this State.**NRS:** 231.1555**Summary of Amendments:** Added to NRS by 2015, 2479

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$355,000.00
Fiscal Year Total:	2	\$355,000.00

2017 - Expenditure Explanation: Currently no business has utilized this expenditure for year 2017.

Tax Type: Tax Credit

Expenditure Name: Transferable tax credits for approved qualified project of capital investment at least \$3.5 billion

Category: Abatement

Agency: Department of Taxation

Description: Transferable tax credit may be approved for a qualified project with a capital investment of at least \$3.5 billion.

Year Enacted: 2014

Sunset Date: None

Purpose: Legislative intent not defined in statute

Who Benefits: Businesses

NRS: 360.955 (3)

Summary of Amendments: Added to NRS by 2014, 28th Special Session, 17

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	9	\$36,850,519.00
Fiscal Year Total:	9	\$36,850,519.00

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	9	\$73,836,822.00
Fiscal Year Total:	9	\$73,836,822.00

Tax Type: Tire Tax**Expenditure Name: Collection allowance****Category: Subtraction****Agency:** Department of Taxation**Description:** The seller shall retain 5% of the collected fee to cover his or her related administrative costs.**Year Enacted:** 1993**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Businesses**NRS:** 444A.090 (2)**Summary of Amendments:** Added to NRS by 1991, 1667, 1677; A 1993, 18, 19, 1420

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	700	\$116,384.72
Fiscal Year Total:	700	\$116,384.72
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	709	\$94,303.20
Fiscal Year Total:	709	\$94,303.20

Tax Type: Tobacco Tax**Expenditure Name: Allowance of refund for certain taxes paid****Category: Credit****Agency:** Department of Taxation

Description: A refund or credit must be allowed for taxes paid upon products made from tobacco other than cigarettes, that are sold to the United States Government for the purposes of the Armed Forces and shipped to a point within Nevada to a place lawfully ceded to the United States Government for the purposes of the Armed Forces. This includes military bases, veterans hospitals, Indian reservations.

Year Enacted: 1991**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Military personnel, veterans and tribal members**NRS:** 370.503

Summary of Amendments: Added to NRS by 1991, 2280; A 2009, 66; 2015, 2499

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	23	\$1,695,400.01
Fiscal Year Total:	23	\$1,695,400.01
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	23	\$1,845,234.10
Fiscal Year Total:	23	\$1,845,234.10

Tax Type: Tobacco Tax**Expenditure Name: Collection allowance****Category: Subtraction****Agency:** Department of Taxation**Description:** A discount of .25% for the services rendered in collecting the tax for products made from tobacco, other than cigarettes, upon which the tax has been paid.**Year Enacted:** 1983**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Other tobacco product wholesalers**NRS:** 370.490 (1)**Summary of Amendments:** Added to NRS by 1983, 708; A 1989, 1597; 2001, 1597; 2003, 20th Special Session, 20; 2008, 25th Special Session, 19; 2009, 2097; 2015, 2498

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	118	\$38,081.84
Fiscal Year Total:	118	\$38,081.84

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	116	\$40,770.67
Fiscal Year Total:	116	\$40,770.67

Tax Type: Tobacco Tax**Expenditure Name: Collection allowance****Category: Subtraction****Agency:** Department of Taxation

Description: The Department allows the purchaser a discount of 0.25% against the amount of excise tax otherwise due for the services rendered in affixing cigarette revenue stamps or metered machine impressions to the cigarette packages.

Year Enacted: 1961**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Wholesalers**NRS:** 370.220

Summary of Amendments: [12:192:1947; A 1949, 598; 1951, 124; 1955, 360] — NRS A 1961, 676; 1971, 1166; 1975, 1716; 1977, 786; 1983, 320; 1991, 2293; 2003, 20th Special Session, 19; 2008, 25th Special Session, 19; 2009, 2097

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	35	\$475,260.00
Fiscal Year Total:	35	\$475,260.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	35	\$426,600.00
Fiscal Year Total:	35	\$426,600.00

Tax Type: Tobacco Tax**Expenditure Name: Tobacco products other than cigarettes are exempt if shipped out of state or exhibited at a trade show** **Category: Exemption****Agency:** Department of Taxation**Description:** There is a tax upon the purchase or possession of other tobacco products (OTP) of 30% of the wholesale price unless the OTP is shipped out of state or exhibited at a trade show.**Year Enacted:** 1983 **Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Other tobacco product wholesalers**NRS:** 370.450 (2)(a),(b)**Summary of Amendments:** Added to NRS by 1983, 707; A 1997, 1504; 2001, 1596; 2003, 20th Special Session, 19; 2007, 911; 2008, 25th Special Session, 19; 2009, 2097; 2015, 2497

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2017 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2018 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Tobacco Tax**Expenditure Name: Tribal cigarette stamps****Category: Exemption****Agency:** Department of Taxation

Description: Cigarettes sold on qualified tribal land or by an Indian tribe or a member of a tribe for which the Department does not collect a state excise tax must bear a tribal stamp issued by the Department, which exempts the tribe from the excise tax.

Year Enacted: 1959**Sunset Date:** None**Purpose:** Legislative intent not defined in statute**Who Benefits:** Tribes**NRS:** 370.170

Summary of Amendments: [Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142] — NRS A 1959, 116; 1961, 675; 1969, 1131; 1975, 1715; 1983, 709; 1985, 470; 2013, 2656

Fiscal Year 2017 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	17	\$28,404,000.00
Fiscal Year Total:	17	\$28,404,000.00
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	17	\$30,294,000.00
Fiscal Year Total:	17	\$30,294,000.00

2017 COMMERCE TAX DEDUCTIONS BY NAICS CODE

NAICS Code	Returns + Refunds	Bad Debt	Disb fiduciary duty or law	Disb written contracts	Reimb Exp + adv from clients	Taxes Coll 3rd party	Other deductions	Tax rate per NAICS code
11	\$45,346.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,064.00	0.063%
21	\$406,579.00	\$8,352.00	\$0.00	\$65,497.66	\$0.00	\$1,247,360.85	-\$131,843.00	0.051%
22	\$0.00	\$17,298,162.15	\$0.00	\$0.00	\$27,531,389.00	\$199,529.49	\$88,463,879.00	0.136%
23	\$3,190,154.19	\$64,390,752.22	\$4,326,758.30	\$3,255,329,922.00	\$22,618,050.69	\$10,354,906.25	\$361,378,775.20	0.083%
31-33	\$316,683,134.50	\$11,561,606.83	\$0.00	\$4,879,186.58	\$146,670.69	\$46,041,778.40	\$105,904,711.10	0.091%
42	\$770,019,854.40	\$9,120,590.55	\$83,603,742.38	\$17,034,156.88	\$727,793.00	\$399,518,657.00	\$165,259,671.70	0.101%
44-45	\$285,231,520.70	\$49,553,187.94	\$26,007,084.45	\$15,693,751.96	\$2,535,099.44	\$400,047,769.40	\$683,410,513.10	0.111%
481	\$4,717.80	\$18,654,304.90	\$0.00	\$15,795,848.00	\$0.00	\$60,983.73	\$56,347,807.00	0.058%
482	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.331%
483, 485-492	\$1,742,252.61	\$1,113,966.00	\$188,896.57	\$95,841.92	\$0.00	\$4,740,746.15	\$8,110,870.05	0.129%
484	\$0.00	\$149,271.36	\$0.00	\$11,537,534.60	\$0.00	\$0.00	\$0.00	0.202%
493	\$0.00	\$269,116.00	\$4,659,951.62	\$0.00	\$3,151,612.85	\$10,661.75	\$4,995,581.00	0.128%
511, 512, 515, 518	\$10,225,145.07	\$6,470,536.82	\$711,773.48	\$28,747,843.40	\$11,416.67	\$8,937,102.11	\$0.01	0.253%
517	\$3,580,800.67	\$50,321,991.07	\$0.00	\$0.00	\$0.00	\$27,942,098.58	\$15,028,328.48	0.136%
52	\$4,260,975.76	\$232,951,209.80	\$15,960,680.63	\$144,708,203.70	\$53,829,062.18	\$23,544.82	\$1,285,757,219.00	0.111%
53	\$2,052,881.74	\$24,865,700.52	\$31,728,106.03	\$255,009,833.60	\$20,966,844.85	\$6,655,411.07	\$207,621,177.60	0.250%
54	\$26,918,157.06	\$4,424,899.83	\$137,320,745.80	\$102,255,134.30	\$261,616,417.40	\$1,105,518.73	\$329,459,938.60	0.181%
55	\$23,880.03	\$296,788.39	\$0.00	\$83,398.66	\$12,689,470.00	\$0.00	\$44,231,368.22	0.137%
561	\$7,815,456.43	\$11,082,793.88	\$85,541,769.11	\$5,180,995.89	\$11,422,241.42	\$6,722,009.75	\$117,843,191.10	0.154%
562	\$1,350.00	\$429,617.28	\$0.00	\$0.00	\$0.00	\$20,427.00	\$57,435,264.34	0.260%
61	\$2,094,268.79	\$5,629,161.20	\$0.00	\$0.00	\$5,055,094.00	\$41,586.30	\$171,041,234.00	0.281%
62	\$229,138,740.20	\$293,715,708.20	\$15,671,858.09	\$79,652,734.03	\$130,606.07	\$870,705.07	\$266,637,696.20	0.190%
71	\$4,949,718.37	\$1,750,496.19	\$6,490,880.08	\$213,486,975.00	\$88,170.00	\$14,092,372.74	\$101,717,317.80	0.240%
721	\$36,735,666.93	\$114,789,226.60	\$1,145,550.00	\$766,225.48	\$28,073,138.66	\$931,955.01	\$84,795,405.89	0.200%
722	\$18,069,266.32	\$2,360,817.77	\$0.00	\$13,308,145.51	\$7,943.50	\$21,572,730.54	\$15,413,251.20	0.194%
81	\$4,424,469.73	\$2,522,964.19	\$0.00	\$41,851,709.27	\$9,992,640.34	\$4,103,993.63	\$147,617,855.70	0.142%
Other	\$164,217.45	\$1,993,641.60	\$1,190,952.00	\$31,279,067.23	\$0.00	\$0.00	\$11,016,384.71	0.128%
Total	\$1,727,778,554.72	\$925,724,863.29	\$414,548,748.54	\$4,236,762,005.67	\$460,593,660.76	\$955,241,848.37	\$4,329,379,662.00	

**The deductions are totaled as they were reported to the Department by taxpayers, including those that may have inadvertently reported negative deductions*

2017 COMMERCE TAX DEDUCTIONS BY NAICS CODE

NAICS Code	Employee leasing dedc	Gaming deduction	Health care provider deduction	Insurance deduction	Liquor tax deduction	Mining Deduction	US Armed Forces Deduction	Tax rate per NAICS code
11	\$0.00	\$0.00	\$0.00	\$155,318.53	\$0.00	\$0.00	\$0.00	0.063%
21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,330,904,537.00	\$0.00	0.051%
22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,553,459.10	\$0.00	0.136%
23	\$398,302.97	\$0.00	\$809,147.05	\$1,423,272.47	\$0.00	\$0.00	\$0.00	0.083%
31-33	\$15,923.40	\$166,780,497.50	\$143,185.65	\$232,683.73	\$580.00	\$18,249,167.02	\$0.00	0.091%
42	\$0.00	\$0.00	\$0.00	\$37,659.60	\$54,731,318.92	\$0.00	\$0.00	0.101%
44-45	\$0.00	\$51,605,759.84	\$169,059,121.30	\$78,445.28	\$31.17	\$0.00	\$0.00	0.111%
481	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.058%
482	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.331%
483, 485-492	\$1,200.00	\$0.00	\$56,755.00	\$619,977.00	\$0.00	\$0.00	\$0.00	0.129%
484	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.202%
493	\$0.00	\$0.00	\$0.00	\$14,280.65	\$0.00	\$0.00	\$75,985.56	0.128%
511, 512, 515, 518	\$0.01	\$0.01	\$0.01	\$113,790.01	\$0.01	\$0.01	\$0.01	0.253%
517	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.136%
52	\$0.00	\$0.00	\$119,866.42	\$14,462,855,434.00	\$0.00	\$1.11	\$0.00	0.111%
53	\$1,004,287.30	\$19,440,356.17	\$0.00	\$13,818.09	\$24,130.00	\$0.00	\$5.25	0.250%
54	\$2,277,865,428.00	\$0.00	\$1,584,192.72	\$3,600.00	\$0.00	\$0.00	\$0.00	0.181%
55	\$3,826,434.79	\$0.00	\$137,803.00	\$23,249.00	\$0.00	\$0.00	\$0.00	0.137%
561	\$999,857,048.20	\$0.00	\$1,351,072.63	\$17,665.17	\$0.00	\$0.00	\$0.00	0.154%
562	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.260%
61	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.281%
62	\$0.00	\$0.00	\$4,134,883,198.00	\$18,175,182.06	\$4.00	\$0.00	\$0.00	0.190%
71	\$784,715.24	\$685,642,725.30	\$0.00	\$539,579.68	\$45,585.35	\$0.00	\$0.00	0.240%
721	\$0.00	\$11,161,589,039.00	\$0.00	\$0.00	\$1,232,552.72	\$0.00	\$0.00	0.200%
722	\$0.00	\$433,058,262.00	\$0.00	\$0.00	\$184,178.52	\$0.00	\$0.00	0.194%
81	\$339,026.25	\$9,938,993.60	\$114,452.74	\$377,781.48	\$0.00	\$0.00	\$0.00	0.142%
Other	\$84,000.00	\$0.00	\$5,608,869.51	\$44,077.55	\$0.00	\$0.00	\$0.00	0.128%
Total	\$3,284,176,366.16	\$12,528,055,633.42	\$4,313,868,464.03	\$14,484,725,814.30	\$56,218,380.69	\$9,567,707,164.24	\$75,990.82	

**The deductions are totaled as they were reported to the Department by taxpayers, including those that may have inadvertently reported negative deductions*

2018 COMMERCE TAX DEDUCTIONS BY NAICS CODE

NAICS Code	Returns + Refunds	Bad Debt	Disb fiduciary duty or law	Disb written contracts	Reimb Exp + adv from clients	Taxes Coll 3rd party	Other deductions	Tax rate per NAICS code
11	\$34,232.44	\$8,673.82	\$0.00	\$135,264.00	\$0.00	\$0.00	\$5,520,808.71	0.063%
21	\$38,841.88	\$1,139,042.78	\$241,818.15	\$10,006,116.88	\$0.00	\$137,229.00	\$1,546,221.00	0.051%
22	\$0.00	\$18,034,785.44	\$0.00	\$0.00	\$17,403,327.39	\$191,136.68	\$132,037,166.60	0.136%
23	\$5,974,848.44	\$38,959,216.13	\$68,260,243.22	\$4,604,875,708.00	\$99,637,090.25	\$5,136,091.45	\$280,187,931.60	0.083%
31-33	\$329,524,809.20	\$3,021,699.31	\$82,974.44	\$8,370,919.15	\$1,739,681.00	\$40,090,591.69	\$187,675,782.30	0.091%
42	\$589,347,367.90	\$31,504,635.03	\$32,784,993.00	\$59,555,462.35	\$1,507,109.00	\$365,010,262.20	\$174,487,382.30	0.101%
44-45	\$265,792,974.70	\$45,289,668.60	\$15,904,721.23	\$31,246,392.85	\$1,653,095.78	\$351,299,070.10	\$626,136,350.70	0.111%
481	\$3,198.00	\$36,535,989.00	\$0.00	\$32,850,717.24	\$9,710,153.45	\$139,422.02	\$66,355,914.00	0.058%
482	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.331%
483, 485-492	\$2,589,182.09	\$129,239.76	\$185,665.61	\$0.00	\$25,509.51	\$4,266,198.79	\$126,122.00	0.129%
484	\$11,213.00	\$290,888.42	\$0.00	\$9,301,876.31	\$0.00	\$0.00	\$35,846,969.55	0.202%
493	\$92,330.57	\$212,771.21	\$0.00	\$4,319,502.71	\$0.00	\$0.00	\$4,539,565.32	0.128%
511, 512, 515, 518	\$35,219,471.51	\$8,357,483.24	\$547,001.62	\$29,957,089.11	\$3,046,025.00	\$8,968,811.96	\$154,130.00	0.253%
517	\$8,858,286.54	\$52,548,876.16	\$0.00	\$301,848.00	\$0.00	\$31,190,540.38	\$15,169,479.00	0.136%
52	\$3,797,276.46	\$219,447,186.80	\$20,053,816.00	\$145,559,990.40	\$58,422,882.07	\$5,193,211.46	\$824,696,197.20	0.111%
53	\$6,721,014.01	\$48,392,679.93	\$3,124,698.90	\$477,498,987.50	\$42,678,245.27	\$8,764,356.48	\$132,750,550.00	0.250%
54	\$28,520,995.70	\$4,094,200.23	\$143,611,486.70	\$89,926,546.60	\$212,488,374.90	\$1,283,375.16	\$99,910,874.12	0.181%
55	\$55,203.38	\$33,366.11	\$0.00	\$5,878,429.65	\$10,856,705.00	\$0.00	\$83,578,690.92	0.137%
561	\$6,918,723.71	\$10,925,175.58	\$399,127,976.70	\$21,993,602.40	\$2,842,964.96	\$5,798,034.01	\$174,829,343.90	0.154%
562	\$660.00	\$618,731.59	\$0.00	\$0.00	\$0.00	\$2,524,821.33	\$59,051,142.97	0.261%
61	\$3,708,756.51	\$4,682,913.01	\$0.00	\$0.00	\$0.00	\$42,053.66	\$155,016,895.30	0.281%
62	\$124,153,780.10	\$262,281,130.80	\$23,000,193.20	\$50,454,385.72	\$5,211,194.75	\$937,233.43	\$159,504,139.90	0.190%
71	\$4,167,711.24	\$2,395,057.84	\$18,790,811.46	\$202,960,912.50	\$12,000,138.00	\$11,558,880.12	\$50,502,659.97	0.240%
721	\$38,001,659.45	\$74,376,547.75	\$0.00	\$639,181.97	\$27,579,951.76	\$188,798,215.60	\$79,539,198.74	0.200%
722	\$24,668,597.30	\$3,931,692.51	\$43,223.00	\$13,859,576.73	\$180,366.16	\$26,138,803.41	\$12,920,259.12	0.194%
81	\$5,531,820.14	\$1,978,748.55	\$51,641.00	\$38,939,052.66	\$9,801,566.37	\$4,435,743.65	\$94,845,637.55	0.142%
Other	\$1,107,461.16	\$1,935,342.16	\$0.00	\$40,956,105.08	\$0.00	\$0.00	\$2,122,632.86	0.128%
Total	\$1,484,840,415.43	\$871,125,741.76	\$725,811,264.23	\$5,879,587,667.81	\$516,784,380.62	\$1,061,904,082.58	\$3,459,052,045.63	

**The deductions are totaled as they were reported to the Department by taxpayers, including those that may have inadvertently reported negative deductions*

2018 COMMERCE TAX DEDUCTIONS BY NAICS CODE

NAICS Code	Employee leasing dedc	Gaming deduction	Health care provider deduction	Insurance deduction	Liquor tax deduction	Mining Deduction	US Armed Forces Deduction	Tax rate per NAICS code
11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.063%
21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,246,637,152.00	\$0.00	0.051%
22	\$0.00	\$0.00	\$4,947.00	\$202,778.00	\$0.00	\$4,392,859.00	\$0.00	0.136%
23	\$18,848,426.41	\$0.00	\$776,470.94	\$604,587.05	\$0.00	\$0.00	\$0.00	0.083%
31-33	\$0.00	\$155,255,844.80	\$2,366,790.00	\$451,249.24	\$54,710.00	\$17,697,588.54	\$0.00	0.091%
42	\$319,939.01	\$0.00	\$180,951.14	\$9,047.87	\$47,678,841.30	\$0.00	\$0.00	0.101%
44-45	\$1,878,184.13	\$54,152,546.47	\$176,207,370.60	\$7,804,050.05	\$909,367.53	\$0.00	\$0.00	0.111%
481	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.058%
482	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.331%
483, 485-492	\$0.00	\$0.00	\$2,800.00	\$98,402.55	\$0.00	\$0.00	\$0.00	0.129%
484	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.202%
493	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,996.80	0.128%
511, 512, 515, 518	\$5,825,391.13	\$0.00	\$171,665.00	\$86,919.00	\$0.00	\$0.00	\$0.00	0.253%
517	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.136%
52	\$0.00	\$0.00	\$167,061,005.60	\$12,459,640,505.00	\$0.00	\$0.00	\$0.00	0.111%
53	\$0.00	\$0.00	\$0.00	\$560,570.62	\$0.00	\$0.00	\$0.00	0.250%
54	\$50,080,061.89	\$0.00	\$0.00	\$9,235,709.62	\$0.00	\$0.00	\$0.00	0.181%
55	\$18,634,024.30	\$0.00	\$2,730,795.00	\$0.00	\$0.00	\$0.00	\$0.00	0.137%
561	\$734,368,436.90	\$0.00	\$14,350,705.92	\$40,564.19	\$0.00	\$0.00	\$0.00	0.154%
562	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.261%
61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.281%
62	\$0.00	\$0.00	\$4,057,491,226.00	\$28,855,691.65	\$0.00	\$0.00	\$0.00	0.190%
71	\$0.00	\$575,327,285.30	\$0.00	\$0.00	\$16,159.05	\$0.00	\$0.00	0.240%
721	\$0.00	\$8,619,659,083.00	\$112,087.44	\$186,974.08	\$15,563.06	\$0.00	\$0.00	0.200%
722	\$0.00	\$453,913,814.00	\$44,535.75	\$0.00	\$123,747.85	\$0.00	\$0.00	0.194%
81	\$0.00	\$10,868,892.42	\$23,054,160.64	\$9,201,128.62	\$0.00	\$0.00	\$0.00	0.142%
Other	\$0.00	\$0.00	\$2,342,063.16	\$13,999.50	\$0.00	\$0.00	\$0.00	0.128%
Total	\$829,954,463.77	\$9,869,177,465.99	\$4,446,897,574.19	\$12,516,992,177.04	\$48,798,388.79	\$7,268,727,599.54	\$68,996.80	

**The deductions are totaled as they were reported to the Department by taxpayers, including those that may have inadvertently reported negative deductions*

NEW, MODIFIED, OR REMOVED TAX EXPENDITURES

This page contains a list of tax expenditures that have been created, modified or removed since the publication of the *2015-16 Tax Expenditure Report*.

NEW TAX EXPENDITURES

TAX EXPENDITURE	CATEGORY	LEGISLATION CHANGES
Property Tax		
Partial Abatement of Property Taxes Imposed on New or Expanded Business Making Capital Investment in Certain Institutions of Higher Education	Abatement	NRS 360.752(4)(a)(1),(2) was missed in prior reports
Intangible Personal Property	Exemption	NRS 361.228 was missed in prior reports
Exemption of Single-Family Residence that Replaces Single-Family Residence Destroyed in Certain Emergencies or Disasters	Exemption	NRS 361.084
Partial Abatement of Personal Property Located at New or Expanded Data Centers	Abatement	NRS 361.0683
Possessory Interest – Vending Stands Operated by the Blind	Exemption	NRS 361.157(2)(f)
Modified Business Tax		
Modified Business Tax Credit for Matching Employee Contributions to College Savings Trust Accounts	Credit	NRS 363A.137 was missed in prior reports
Modified Business Tax credit Equal to 50% of Commerce Tax Paid	Subtraction	NRS 363B.110(4)
Net Proceeds of Minerals		
Computation of Gross Yield and Net Proceeds - Cost of Industrial Insurance Premiums, Hospital and Medical Attention, Accident Benefits and Group Insurance	Deduction	NRS 362.120(3)(g)
Real Property Transfer Tax		
Exemptions – Library Foundation	Exemption	NRS 375.090(14)
Registration		
Exemption From Registration – Mobile Homes and Commercial Coaches	Exemption	NRS 482.210(1)(c)
Tax Credit		
Economic Development Transferable Tax Credits	Credit	NRS 231.1555

MODIFIED TAX EXPENDITURES

TAX EXPENDITURE	CATEGORY	LEGISLATION CHANGES
Net Proceeds of Minerals		
Computation of gross yield and net proceeds – cost of development work	Deduction	NRS changed from 362.120(1)(j) to 362.120(3)(k)
Computation of gross yield and net proceeds – cost of employee travel related to mining	Deduction	NRS changed from 362.120(3)(h) to 362.120(3)(i)
Computation of gross yield and net proceeds – cost of Nevada based corporate services	Deduction	NRS changed from 362.120(3)(i) to 362.120(3)(j)
Computation of gross yield and net proceeds – cost of reclamation work	Deduction	NRS changed from 362.120(3)(k) to 362.120(3)(l)
Computation of gross yield and net proceeds – cost of royalties	Deduction	NRS changed from 362.120(3)(l) to 362.120(3)(m)
Computation of gross yield and net proceeds – cost of unemployment or social security payments	Deduction	NRS changed from 362.120(3)(g) to 362.120(3)(h)
Registration		
Exemption from registration – motorized wheelchair	Exemption	NRS changed from 482.210(1)(h) to 482.210(1)(g)
Exemption from registration – towable tools	Exemption	NRS changed from 482.210(1)(g) to 482.210(1)(f)

REMOVED TAX EXPENDITURES

Live Entertainment Tax		
Live entertainment provided in a restaurant that serves as ambience.	Exemption	NRS 368A.200(5)(q)
Disc Jockey that limits interaction with patrons	Exemption	NRS 368A.090(2)(a)(9)
Occasional dancing that serves as ambience	Exemption	NRS 368A.090(2)(b)(8)
Instrumental or vocal music is not considered live entertainment.	Exemption	NRS 368A.090(2)(b)(1)
Events with at least 7,500 persons (non-gaming venues)	Preferential Tax Rate	NRS 368A.200(1)(b)
Events with at least 7,500 (gaming venues)	Preferential Tax Rate	NRS 368A.200(1)(b)
Live Entertainment provided to the public in an outdoor area	Exemption	NRS 368A.200(5)(m)
Merchandise sold outside a facility in which live entertainment is provided	Exemption	NRS 368A.200(5)(f)
Musicians who move constantly through the audience	Exemption	NRS 368A.200(5)(h)
Outdoor Concerts	Exemption	NRS 368A.200(5)(n)
Performers who stroll continuously throughout a certain gaming facility	Exemption	NRS 368A.090(2)(b)(3)
Sales and Use Tax		
Indirect and direct sales to air carriers	Exemption	NRS 372.726
Registration		
Mopeds are exempt	Exemption	NRS 482.210(1)(f) was removed as of January 1, 2017.

Index by Category

Category	Expenditure	NRS	Page
Abatement	Abatement of Modified Business Tax for capital investment at least \$1 billion	360.893	79
Abatement	Abatement of Modified Business Tax for capital investment at least \$3.5 billion	360.965	80
Abatement	Partial abatement of the Modified Business Tax during initial period of operation	363B.120	90
Abatement	Abatement for Property Tax for capital investment at least \$1 billion	360.893	106
Abatement	Abatement for Property Tax for capital investment at least \$3.5 billion	360.965	107
Abatement	Abatement of taxes on real or personal property acquired by the federal government, state, or political subdivision	361.484	108
Abatement	Partial abatement of certain property taxes for buildings or structures that meet certain standards under Green Building Rating System	701A.110	157
Abatement	Partial abatement of certain property taxes for businesses and facilities using recycled material	701A.210	158
Abatement	Partial Abatement of Personal Property Located at New or Expanded Data Centers	361.0683	159
Abatement	Partial abatement of property taxes imposed on new or expanded business making capital investment in certain institutions of higher education	360.752	160
Abatement	Partial abatement of renewable energy facilities	701A.370	161
Abatement	Partial abatement of taxes imposed on certain new or expanded businesses	361.0687	162
Abatement	Partial abatement of taxes levied on certain residential rental dwellings	361.4724	163
Abatement	Partial abatement of taxes levied on certain single-family residences	361.4723	164
Abatement	Partial abatement of taxes levied on property for which assessed valuation has been established or on remainder parcel of real property	361.4722	165
Abatement	Abatement for business in certain areas of economic development	274.310	217
Abatement	Abatement for eligible machinery or equipment used by certain new or expanded businesses	374.357	218
Abatement	Abatement of Sales and Use Tax for capital investment at least \$1 billion	360.893	219
Abatement	Abatement of Sales and Use Tax for capital investment at least \$3.5 billion	360.965	220
Abatement	Partial abatement of certain taxes imposed on aircraft	360.753	237
Abatement	Partial abatement of certain taxes imposed on new or expanded data center	360.754	238
Abatement	Partial abatement of renewable energy facilities	701A.200	239
Abatement	Tourism improvement district pledge	271A.070	251
Abatement	Transferable tax credits for approved qualified project of capital investment at least \$3.5 billion	360.955	257
Credit	General tax on premiums: credit for home office or regional home office in Nevada	680B.050	41
Credit	General tax on premiums: credit for payment of assessment to Division of Industrial Relations	680B.036	42
Credit	Life and Health Guaranty Association offset	686C.280	43
Credit	Nevada New Markets Jobs credit	231A.200	44
Credit	Property and casualty credit	687A.060	45

Category	Expenditure	NRS	Page
Credit	Excise tax paid by importers and manufacturers on product that was lost, stolen, damaged in transit, or spoiled on premises	369.370	47
Credit	Excise tax paid by importers and manufacturers on product that was shipped outside this state	369.370	48
Credit	Exempt from Liquor Tax while engaged in interstate commerce	369.175	49
Credit	Credit for donation to scholarship organization made through Nevada Educational Choice Scholarship Program (business)	363A.139	81
Credit	Credit for donation to scholarship organization made through Nevada Educational Choice Scholarship Program (public)	363B.119	82
Credit	Disbursement of a portion of the Modified Business Tax to regional organizations	363B.105	86
Credit	Modified Business Tax credit for matching employee contributions to college savings trust accounts	363B.117	88
Credit	Modified Business Tax credit for matching employee contributions to college savings trust accounts	363A.137	89
Credit	Tax credit for a qualified production	360.759	92
Credit	Economic Development Transferable Tax Credits	231.1555	256
Credit	Allowance of refund for certain taxes paid	370.503	259
Deduction	Commerce Tax deductions	363C.210	2
Deduction	Collection allowance	365.330	4
Deduction	Collection allowance, special fuel supplier	366.390	5
Deduction	Tribal exemption for motor vehicle fuel sold on reservation	365.110	22
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