



# 2017-2018 Tax Expenditure Report

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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
<b>Total Expenditure amount for 2017</b>	<b>1,778,265</b>	<b>\$3,423,884,874.76</b>

### Fiscal Year 2018\*

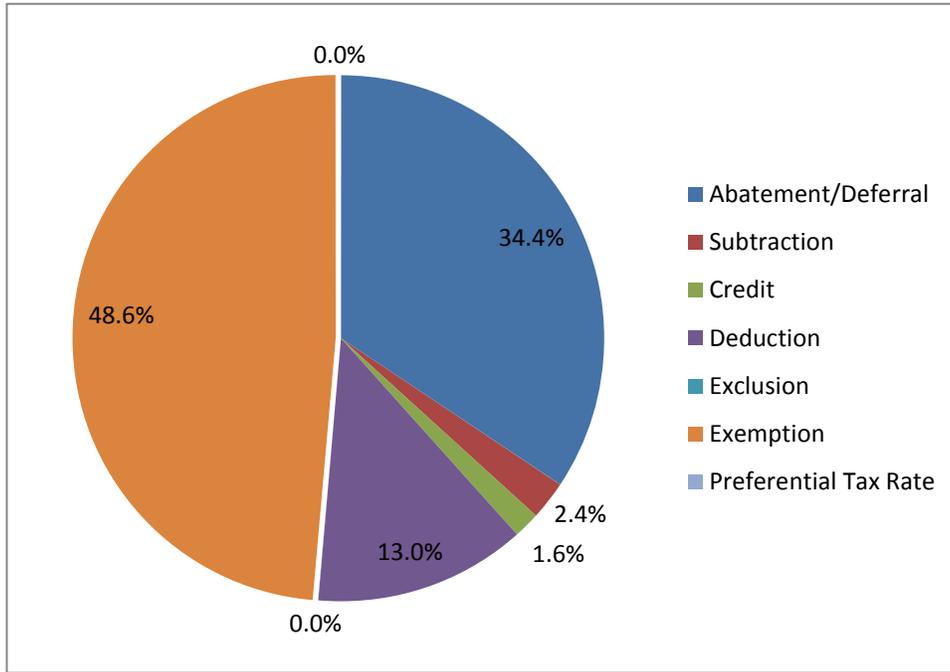
Expenditure Category	Number in Category Who Benefit from Expenditure	Expenditure Amount
Abatement/Deferral	1,109,018	\$1,340,399,259.03
Subtraction	224,692	\$67,234,367.13
Credit	965	\$58,851,394.78
Deduction	84,531	\$378,691,885.08
Exclusion	679	\$433,904.45
Exemption	410,014	\$1,358,837,910.01
Preferential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

<b>Total Expenditure Amount Excluding Commerce Tax Deductions for 2017 – 2018 Biennium</b>	<b>\$6,628,333,595.24</b>
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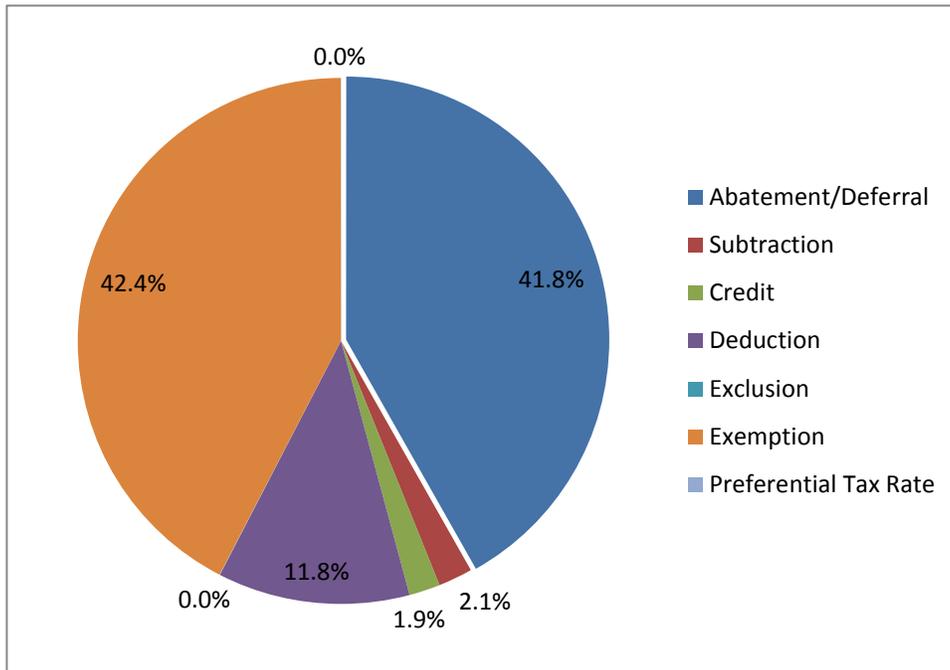
\* The 2018 table does not include estimates that were included in the 2017 table because the 2018 data were not available at the time this report was prepared. This accounts for the lower total amount for 2018

\* 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

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### 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
<b>Total Expenditure amount for 2017</b>	<b>\$3,423,884,874.76</b>

### 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
<b>Total Expenditure amount for 2018</b>	<b>\$3,204,448,720.48</b>

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

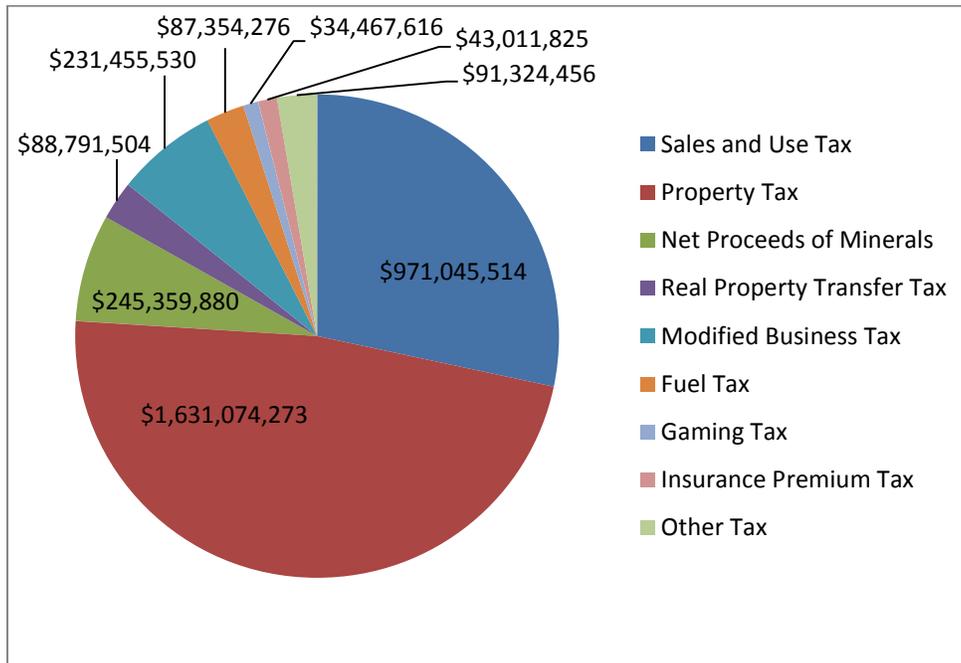
\$6,628,333,595.24

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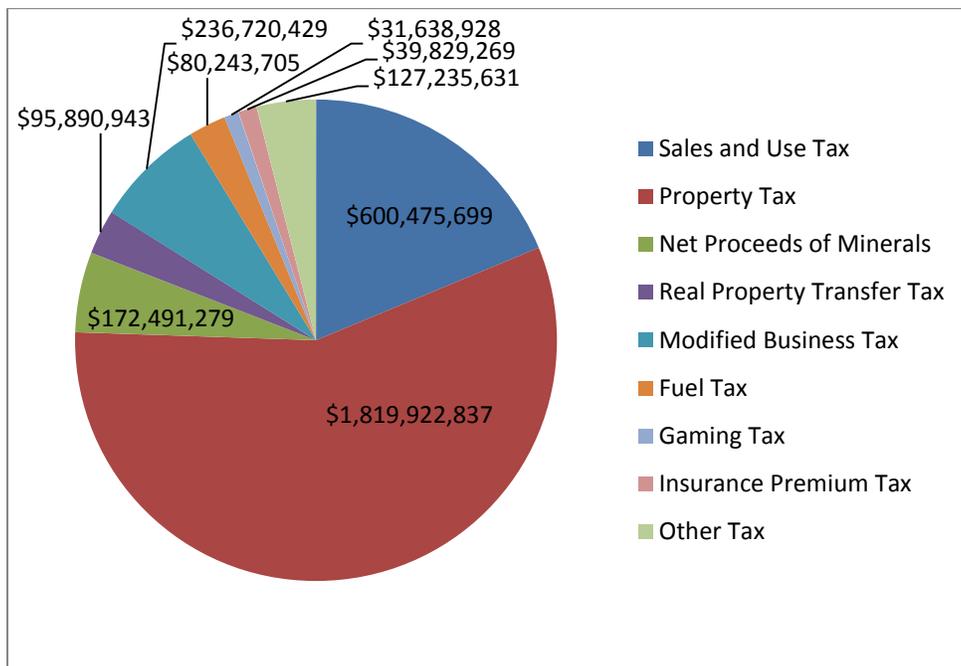
\* *The 2018 table does not include estimates that were included in the 2017 table because the 2018 data were not available at the time this report was prepared. This accounts for the substantially lower total expenditure amount for 2018.*

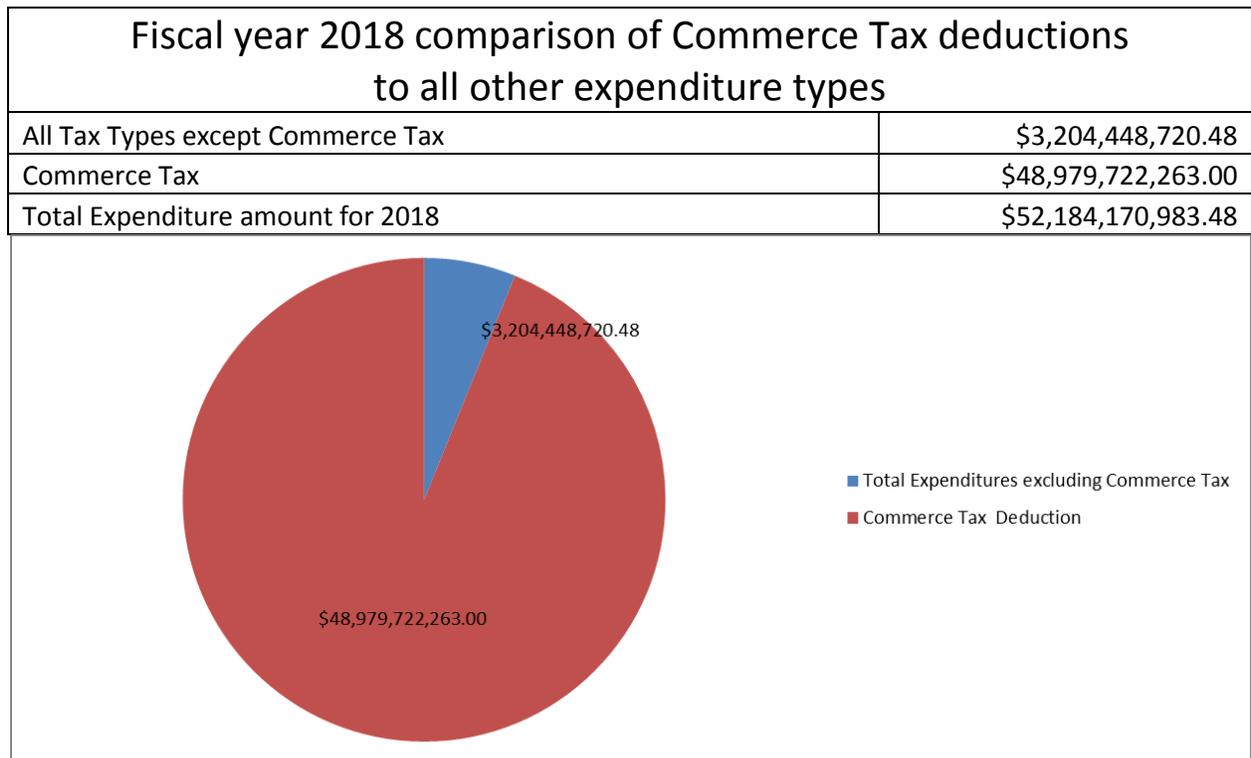
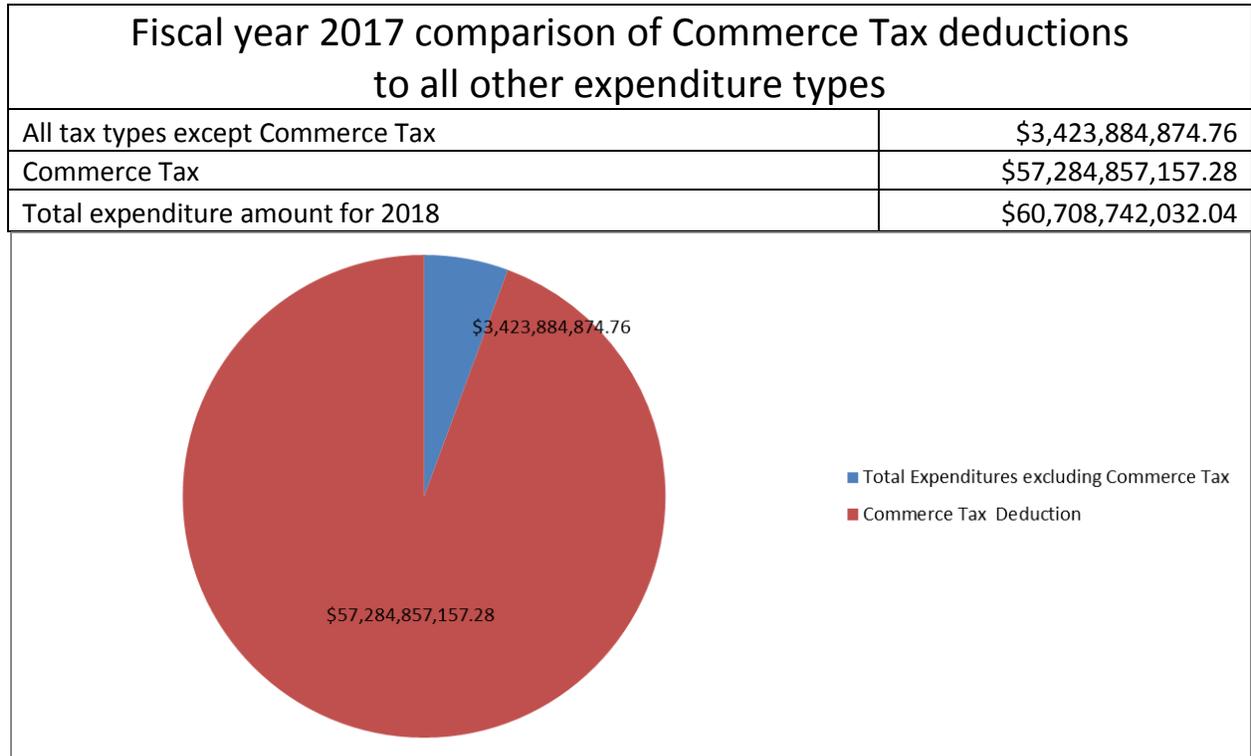
\* *A separate table was created to identify the total expenditures from Commerce Tax and can be found on page X.*

## 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	Exemption of certain real and personal property leased or rented to Nevada System of Higher Education	361.099	131
Property Tax	Exemption of property for churches and chapels	361.125	132
Property Tax	Exemption of property for persons who are blind	361.085	133
Property Tax	Exemption of property leased to charter school	361.096	134
Property Tax	Exemption of property of certain apprenticeship programs	361.106	135
Property Tax	Exemption of property of charitable foundations established by Board of Regents of University of Nevada	361.098	136
Property Tax	Exemption of property of Nathan Adelson Hospice	361.088	137
Property Tax	Exemption of property of Pershing County Kids, Horses, Rodeo Inc.	361.107	138
Property Tax	Exemption of property of surviving spouses	361.080	139
Property Tax	Exemption of property of university fraternities and sororities	361.100	140
Property Tax	Exemption of property used for control of air or water pollution	361.077	141
Property Tax	Exemption of public cemeteries and graveyards	361.130	142

Tax Type	Expenditure	NRS	Page
Property Tax	Exemption of residential improvements made to remove barriers to persons with disabilities	361.087	143
Property Tax	Exemption of residential property containing shelter protecting against radioactive fallout	361.078	144
Property Tax	Exemption of single-family residence that replaces a single-family residence destroyed in emergencies or disasters	361.084	145
Property Tax	Exemption of State lands and property assigned to the Department of Wildlife	361.055	146
Property Tax	Exemption of unpatented mines and mining claims	361.075	147
Property Tax	Exemptions of certain charitable corporations	361.140	148
Property Tax	Exemptions of certain lodges, societies, and similar charitable or benevolent organizations	361.135	149
Property Tax	Exemptions of certain organizations	361.110	150
Property Tax	Exemptions of non-commercial theaters	361.145	151
Property Tax	Exemptions of nonprofit private schools	361.105	152
Property Tax	Exemptions of property of Nevada Children’s Foundation, Inc., Nevada Heritage Association, Inc., and Habitat for Humanity International	361.115	153
Property Tax	Exemptions of volunteer fire departments	361.150	154
Property Tax	Household goods and furniture are exempted	361.069	155
Property Tax	Intangible personal property is exempt	361.228	156
Property Tax	Partial abatement of certain property taxes for buildings or structures that meet certain standards under Green Building Rating System	701A.110	157
Property Tax	Partial abatement of certain property taxes for businesses and facilities using recycled material	701A.210	158
Property Tax	Partial Abatement of Personal Property Located at New or Expanded Data Centers	361.0683	159
Property Tax	Partial abatement of property taxes imposed on new or expanded business making capital investment in certain institutions of higher education	360.752	160
Property Tax	Partial abatement of renewable energy facilities	701A.370	161
Property Tax	Partial abatement of taxes imposed on certain new or expanded businesses	361.0687	162
Property Tax	Partial abatement of taxes levied on certain residential rental dwellings	361.4724	163
Property Tax	Partial abatement of taxes levied on certain single-family residences	361.4723	164
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
<b>Property Tax</b>	Possessory interest - state-supported educational institutions	361.157	175
<b>Property Tax</b>	Possessory interest - vending stands operated by the blind	361.157	176
<b>Property Tax</b>	Private cemeteries and places of burial	361.132	177
<b>Property Tax</b>	Property and buildings used for care or relief of orphan children, or of sick, infirm, or indigent persons	361.083	178
<b>Property Tax</b>	Property of Archaeological Conservancy, Nature Conservancy, American Land Conservancy, and Nevada Land Conservancy	361.111	179
<b>Property Tax</b>	Property of counties, towns, Nevada Rural Housing Authority, and certain other political subdivisions	361.060	180
<b>Property Tax</b>	Property of school districts and charter schools	361.065	181
<b>Property Tax</b>	Property of trusts for furtherance of public functions	361.062	182
<b>Property Tax</b>	Property of water users, nonprofit associations, and nonprofit cooperative corporations	361.073	183
<b>Property Tax</b>	Property related to public use of a privately owned airport	361.061	184
<b>Property Tax</b>	Property related to public use of privately owned parks	361.0605	185
<b>Property Tax</b>	Rate of tax upon net proceeds - geothermal operation	362.140	186
<b>Property Tax</b>	The exemption of certain vehicles	361.067	187
<b>Property Tax</b>	United States property exempted	361.050	188
<b>Property Tax</b>	Veterans	361.090	189
<b>Property Tax</b>	Veterans' organizations	361.095	190
<b>Real Property Transfer Tax</b>	Exemptions - educational foundations	375.090	191
<b>Real Property Transfer Tax</b>	Exemptions - change of identity	375.090	192
<b>Real Property Transfer Tax</b>	Exemptions - death deed	375.090	193
<b>Real Property Transfer Tax</b>	Exemptions - former spouse	375.090	194
<b>Real Property Transfer Tax</b>	Exemptions - joint tenant	375.090	195
<b>Real Property Transfer Tax</b>	Exemptions - library foundation	375.090	196
<b>Real Property Transfer Tax</b>	Exemptions - related persons	375.090	197
<b>Real Property Transfer Tax</b>	Exemptions - taxes on transfers of real property through bankruptcy	375.090	198
<b>Real Property Transfer Tax</b>	Exemptions - to or from trust	375.090	199
<b>Real Property Transfer Tax</b>	Exemptions - transfer of title recognizing the true status of ownership of real property	375.090	200
<b>Real Property Transfer Tax</b>	Exemptions - transfer of title to the government	375.090	201
<b>Real Property Transfer Tax</b>	Exemptions - transfer, assignment or other conveyance of real property to a business if the person owns the business	375.090	202
<b>Real Property Transfer Tax</b>	Exemptions - university foundation	375.090	203

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

<b>Tax Type</b>	<b>Expenditure</b>	<b>NRS</b>	<b>Page</b>
<b>Sales and Use Tax</b>	Partial abatement of renewable energy facilities	701A.200	239
<b>Sales and Use Tax</b>	Personal property sold by or to nonprofit organizations created for religious, charitable, or educational purposes	372.326	240
<b>Sales and Use Tax</b>	Personal property used for performance of contract on public works executed before July 1, 1955	372.305	241
<b>Sales and Use Tax</b>	Personal property used for performance of written contract executed before March 29, 1955	372.310	242
<b>Sales and Use Tax</b>	Proceeds of mines	372.270	243
<b>Sales and Use Tax</b>	Property which is shipped to a point outside of this state, pursuant to a sales contract	372.335	244
<b>Sales and Use Tax</b>	Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis, and medicine	372.283	245
<b>Sales and Use Tax</b>	Sale of certain medical devices to governmental entities	372.7285	246
<b>Sales and Use Tax</b>	Sale of personal property for shipment outside this state of certain motor vehicles, farm machinery, equipment, and vessels	372.7263	247
<b>Sales and Use Tax</b>	Sale to common carrier	372.330	248
<b>Sales and Use Tax</b>	Sale to United States, state, or political subdivision	372.325	249
<b>Sales and Use Tax</b>	Textbooks sold within Nevada System of Higher Education	372.287	250
<b>Sales and Use Tax</b>	Tourism improvement district pledge	271A.070	251
<b>Sales and Use Tax</b>	Trade-in allowance	372.065	252
<b>Sales and Use Tax</b>	Transfer of property and motor vehicles to the State of Nevada and its unincorporated agencies and instrumentalities, pursuant to certain agreements	372.7283	253
<b>Sales and Use Tax</b>	Use Tax: property on which sales tax was paid	372.345	254
<b>Short Term Lessor</b>	Charging, collecting, reporting, and remitting of certain fees in connection with lease of passenger car by short-term lessor	482.313	255
<b>Tax Credit</b>	Economic Development Transferable Tax Credits	231.1555	256
<b>Tax Credit</b>	Transferable tax credits for approved qualified project of capital investment at least \$3.5 billion	360.955	257
<b>Tire Tax</b>	Collection allowance	444A.090	258
<b>Tobacco Tax</b>	Allowance of refund for certain taxes paid	370.503	259
<b>Tobacco Tax</b>	Collection allowance	370.490	260
<b>Tobacco Tax</b>	Collection allowance	370.220	261
<b>Tobacco Tax</b>	Tobacco products other than cigarettes are exempt if shipped out of state or exhibited at a trade show	370.450	262
<b>Tobacco Tax</b>	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
<b>Fiscal Year Total:</b>	<b>33</b>	<b>\$666,750.00</b>

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

## 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
<b>Fiscal Year Total:</b>	<b>3655</b>	<b>\$57,284,857,157.28</b>

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

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

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

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

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
<b>Fiscal Year Total:</b>	<b>116</b>	<b>\$10,111,086.00</b>

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

**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

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

**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

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

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

**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

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

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

**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
<b>Fiscal Year Total:</b>		

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

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

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

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

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

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

**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
<b>Fiscal Year Total:</b>	<b>138</b>	<b>\$141,339.00</b>

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

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

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

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

**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

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

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

**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

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

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

**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

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

**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

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

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

**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
<b>Fiscal Year Total:</b>		

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

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

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

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

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
<b>Fiscal Year Total:</b>	<b>174</b>	<b>\$670,888.00</b>

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

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

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

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

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
<b>Fiscal Year Total:</b>	<b>8</b>	<b>\$272,318.00</b>

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

**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

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

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

**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
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$3,451.00</b>

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

**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
<b>Fiscal Year Total:</b>	<b>5</b>	<b>\$179,218.00</b>

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

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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.

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

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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.

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

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

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.

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	111	\$34,467,616.00
<b>Fiscal Year Total:</b>	<b>111</b>	<b>\$34,467,616.00</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	111	\$31,638,928.00
<b>Fiscal Year Total:</b>	<b>111</b>	<b>\$31,638,928.00</b>

**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.

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

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

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

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

**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

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

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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

**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

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

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

**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
<b>Fiscal Year Total:</b>	<b>72897</b>	<b>\$10,033,924.00</b>

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

## 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
<b>Fiscal Year Total:</b>	<b>21</b>	<b>\$5,000,000.00</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	15	\$5,000,000.00
<b>Fiscal Year Total:</b>	<b>15</b>	<b>\$5,000,000.00</b>

**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

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

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

**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.

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

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

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

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

**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.

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

**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

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

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

**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
<b>Fiscal Year Total:</b>	<b>6</b>	<b>\$9,123.34</b>

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

**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
<b>Fiscal Year Total:</b>	<b>34</b>	<b>\$410,357.00</b>
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	31	\$600,018.00
<b>Fiscal Year Total:</b>	<b>31</b>	<b>\$600,018.00</b>

**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

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

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

**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

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

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

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

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

**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
<b>Fiscal Year Total:</b>		

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

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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

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:** Boxing governed by the Nevada Boxing Commission **Category:** Exemption  
**is exempt from live entertainment**

**Agency:** Department of Taxation and Gaming  
Control Board

**Description:** Boxing contests or exhibitions are exempt provided that the event is governed by the provisions of NRS 467.

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

**Purpose:** Legislative intent not defined in statute

**Who Benefits:** Gaming and entertainment industry

**NRS:** 368A.200 (4)(e)

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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.

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

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

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;

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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.

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

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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
<b>Fiscal Year Total:</b>		

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

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.

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

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>	<b>61039</b>	<b>\$99,087,240.09</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	63320	\$104,395,743.05
<b>Fiscal Year Total:</b>	<b>63320</b>	<b>\$104,395,743.05</b>

**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

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

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

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

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

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

**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
<b>Fiscal Year Total:</b>	<b>1</b>	<b>\$50,000.00</b>

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

**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
<b>Fiscal Year Total:</b>	<b>120</b>	<b>\$4,818,214.07</b>

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

**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
<b>Fiscal Year Total:</b>	<b>573</b>	<b>\$4,270,154.14</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	588	\$4,124,932.43
<b>Fiscal Year Total:</b>	<b>588</b>	<b>\$4,124,932.43</b>

**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
<b>Fiscal Year Total:</b>	<b>19222</b>	<b>\$49,639,450.07</b>

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

**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
<b>Fiscal Year Total:</b>		

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

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:**

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

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

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)

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	4834	\$70,173,921.00
<b>Fiscal Year Total:</b>	<b>4834</b>	<b>\$70,173,921.00</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	3165	\$55,670,611.00
<b>Fiscal Year Total:</b>	<b>3165</b>	<b>\$55,670,611.00</b>

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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

**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
<b>Fiscal Year Total:</b>		

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	5	\$5,222,720.00
<b>Fiscal Year Total:</b>	<b>5</b>	<b>\$5,222,720.00</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

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
<b>Fiscal Year Total:</b>	<b>35</b>	<b>\$8,197,567.79</b>

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

**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

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

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

**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)

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

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

**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

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

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

**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

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

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

## 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
<b>Fiscal Year Total:</b>		

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

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

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

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

**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

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

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

**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

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

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

**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

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

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

**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

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

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

**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
<b>Fiscal Year Total:</b>	<b>56</b>	<b>\$5,604,178.31</b>

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

**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
<b>Fiscal Year Total:</b>	<b>63</b>	<b>\$3,684,583.52</b>

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>	<b>14077</b>	<b>\$280,345,970.28</b>

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

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

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

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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

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

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

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

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

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

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

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

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

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	12752	\$135,880.30
<b>Fiscal Year Total:</b>	<b>12752</b>	<b>\$135,880.30</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	17108	\$107,791.81
<b>Fiscal Year Total:</b>	<b>17108</b>	<b>\$107,791.81</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	175	\$55,905.66
<b>Fiscal Year Total:</b>	<b>175</b>	<b>\$55,905.66</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	179	\$55,889.19
<b>Fiscal Year Total:</b>	<b>179</b>	<b>\$55,889.19</b>

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$10,421.90</b>

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

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

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

**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
<b>Fiscal Year Total:</b>	<b>7006</b>	<b>\$3,783,977.50</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	7966	\$4,362,301.24
<b>Fiscal Year Total:</b>	<b>7966</b>	<b>\$4,362,301.24</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	9422	\$3,101,475.06
<b>Fiscal Year Total:</b>	<b>9422</b>	<b>\$3,101,475.06</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	9458	\$3,116,941.77
<b>Fiscal Year Total:</b>	<b>9458</b>	<b>\$3,116,941.77</b>

**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
<b>Fiscal Year Total:</b>	<b>35</b>	<b>\$585,395.46</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	39	\$623,271.95
<b>Fiscal Year Total:</b>	<b>39</b>	<b>\$623,271.95</b>

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
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$2,700.30</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$2,967.26
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$2,967.26</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	1839	\$18,183,221.80
<b>Fiscal Year Total:</b>	<b>1839</b>	<b>\$18,183,221.80</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	1860	\$18,447,481.42
<b>Fiscal Year Total:</b>	<b>1860</b>	<b>\$18,447,481.42</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	334	\$40,137.12
<b>Fiscal Year Total:</b>	<b>334</b>	<b>\$40,137.12</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	347	\$43,026.90
<b>Fiscal Year Total:</b>	<b>347</b>	<b>\$43,026.90</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	73	\$2,306,201.78
<b>Fiscal Year Total:</b>	<b>73</b>	<b>\$2,306,201.78</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	76	\$2,507,369.77
<b>Fiscal Year Total:</b>	<b>76</b>	<b>\$2,507,369.77</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	28	\$235,644.48
<b>Fiscal Year Total:</b>	<b>28</b>	<b>\$235,644.48</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	33	\$316,717.85
<b>Fiscal Year Total:</b>	<b>33</b>	<b>\$316,717.85</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	259	\$5,076,812.67
<b>Fiscal Year Total:</b>	<b>259</b>	<b>\$5,076,812.67</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	263	\$5,357,053.45
<b>Fiscal Year Total:</b>	<b>263</b>	<b>\$5,357,053.45</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	4	\$85,734.81
<b>Fiscal Year Total:</b>	<b>4</b>	<b>\$85,734.81</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	3	\$21,499.76
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$21,499.76</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	1	\$280.63
<b>Fiscal Year Total:</b>	<b>1</b>	<b>\$280.63</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	1	\$281.03
<b>Fiscal Year Total:</b>	<b>1</b>	<b>\$281.03</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	10017	\$412,052.71
<b>Fiscal Year Total:</b>	<b>10017</b>	<b>\$412,052.71</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	9584	\$399,535.32
<b>Fiscal Year Total:</b>	<b>9584</b>	<b>\$399,535.32</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	10	\$45,191.19
<b>Fiscal Year Total:</b>	<b>10</b>	<b>\$45,191.19</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	10	\$48,414.22
<b>Fiscal Year Total:</b>	<b>10</b>	<b>\$48,414.22</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	138	\$20,129,975.16
<b>Fiscal Year Total:</b>	<b>138</b>	<b>\$20,129,975.16</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	120	\$17,928,233.92
<b>Fiscal Year Total:</b>	<b>120</b>	<b>\$17,928,233.92</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	62	\$111,247.59
<b>Fiscal Year Total:</b>	<b>62</b>	<b>\$111,247.59</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	62	\$110,292.15
<b>Fiscal Year Total:</b>	<b>62</b>	<b>\$110,292.15</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	3	\$319.69
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$319.69</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	3	\$317.12
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$317.12</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	2	\$65.11
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$65.11</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	3	\$99.80
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$99.80</b>

**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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	2017	\$39,996,010.22
<b>Fiscal Year Total:</b>	<b>2017</b>	<b>\$39,996,010.22</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	2033	\$39,480,592.68
<b>Fiscal Year Total:</b>	<b>2033</b>	<b>\$39,480,592.68</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	5	\$238.35
<b>Fiscal Year Total:</b>	<b>5</b>	<b>\$238.35</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	5	\$238.34
<b>Fiscal Year Total:</b>	<b>5</b>	<b>\$238.34</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	759	\$9,239,933.88
<b>Fiscal Year Total:</b>	<b>759</b>	<b>\$9,239,933.88</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	759	\$8,841,419.90
<b>Fiscal Year Total:</b>	<b>759</b>	<b>\$8,841,419.90</b>

**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
<b>Fiscal Year Total:</b>	<b>440</b>	<b>\$1,232,824.82</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	455	\$1,307,533.05
<b>Fiscal Year Total:</b>	<b>455</b>	<b>\$1,307,533.05</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	58	\$785,213.76
<b>Fiscal Year Total:</b>	<b>58</b>	<b>\$785,213.76</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	60	\$950,399.27
<b>Fiscal Year Total:</b>	<b>60</b>	<b>\$950,399.27</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	4	\$17,621.84
<b>Fiscal Year Total:</b>	<b>4</b>	<b>\$17,621.84</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	1	\$765.53
<b>Fiscal Year Total:</b>	<b>1</b>	<b>\$765.53</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	71	\$2,332,791.74
<b>Fiscal Year Total:</b>	<b>71</b>	<b>\$2,332,791.74</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	74	\$2,443,782.97
<b>Fiscal Year Total:</b>	<b>74</b>	<b>\$2,443,782.97</b>

**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
<b>Fiscal Year Total:</b>	<b>24</b>	<b>\$11,905.73</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	31	\$11,538.13
<b>Fiscal Year Total:</b>	<b>31</b>	<b>\$11,538.13</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	42	\$184,937.21
<b>Fiscal Year Total:</b>	<b>42</b>	<b>\$184,937.21</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	41	\$184,973.30
<b>Fiscal Year Total:</b>	<b>41</b>	<b>\$184,973.30</b>

**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

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

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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	6001	\$54,474,496.10
<b>Fiscal Year Total:</b>	<b>6001</b>	<b>\$54,474,496.10</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	10919	\$83,544,320.51
<b>Fiscal Year Total:</b>	<b>10919</b>	<b>\$83,544,320.51</b>

**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

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

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	3	\$105,591.77
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$105,591.77</b>

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
<b>Fiscal Year Total:</b>	<b>3</b>	

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$456,812.56
<b>Fiscal Year Total:</b>	<b>1</b>	<b>\$456,812.56</b>

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
<b>Fiscal Year Total:</b>		

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	38	\$17,632,305.11
<b>Fiscal Year Total:</b>	<b>38</b>	<b>\$17,632,305.11</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	44	\$19,505,501.03
<b>Fiscal Year Total:</b>	<b>44</b>	<b>\$19,505,501.03</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	138	\$4,906,338.01
<b>Fiscal Year Total:</b>	<b>138</b>	<b>\$4,906,338.01</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	180	\$32,783,593.30
<b>Fiscal Year Total:</b>	<b>180</b>	<b>\$32,783,593.30</b>

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	7786	\$2,110,927.68
<b>Fiscal Year Total:</b>	<b>7786</b>	<b>\$2,110,927.68</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	5193	\$1,566,661.54
<b>Fiscal Year Total:</b>	<b>5193</b>	<b>\$1,566,661.54</b>

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
<b>Fiscal Year Total:</b>	<b>449035</b>	<b>\$244,161,579.02</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	452412	\$263,216,008.33
<b>Fiscal Year Total:</b>	<b>452412</b>	<b>\$263,216,008.33</b>

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
<b>Fiscal Year Total:</b>	<b>582324</b>	<b>\$407,463,350.41</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	626149	\$471,024,538.28
<b>Fiscal Year Total:</b>	<b>626149</b>	<b>\$471,024,538.28</b>

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	645	\$122,476.96
<b>Fiscal Year Total:</b>	<b>645</b>	<b>\$122,476.96</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	642	\$101,348.43
<b>Fiscal Year Total:</b>	<b>642</b>	<b>\$101,348.43</b>

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
<b>Fiscal Year Total:</b>		

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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	298	\$2,383,601.13
<b>Fiscal Year Total:</b>	<b>298</b>	<b>\$2,383,601.13</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	314	\$2,409,827.80
<b>Fiscal Year Total:</b>	<b>314</b>	<b>\$2,409,827.80</b>

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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	61	\$355,274.57
<b>Fiscal Year Total:</b>	<b>61</b>	<b>\$355,274.57</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	60	\$353,401.05
<b>Fiscal Year Total:</b>	<b>60</b>	<b>\$353,401.05</b>

**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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	16	\$13,486,678.40
<b>Fiscal Year Total:</b>	<b>16</b>	<b>\$13,486,678.40</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	20	\$11,062,094.76
<b>Fiscal Year Total:</b>	<b>20</b>	<b>\$11,062,094.76</b>

**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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	2	\$76.86
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$76.86</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	3	\$179.38
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$179.38</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business/Personal	2	\$160.13
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$160.13</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business/Personal	2	\$160.13
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$160.13</b>

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	264	\$14,634.92
<b>Fiscal Year Total:</b>	<b>264</b>	<b>\$14,634.92</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	266	\$15,108.00
<b>Fiscal Year Total:</b>	<b>266</b>	<b>\$15,108.00</b>

**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
<b>Fiscal Year Total:</b>	<b>40</b>	<b>\$5,609,817.73</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	43	\$6,068,740.48
<b>Fiscal Year Total:</b>	<b>43</b>	<b>\$6,068,740.48</b>

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	36	\$16,998.57
<b>Fiscal Year Total:</b>	<b>36</b>	<b>\$16,998.57</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	36	\$17,783.39
<b>Fiscal Year Total:</b>	<b>36</b>	<b>\$17,783.39</b>

**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
<b>Fiscal Year Total:</b>	<b>10867</b>	<b>\$118,642,544.55</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	10955	\$124,419,393.53
<b>Fiscal Year Total:</b>	<b>10955</b>	<b>\$124,419,393.53</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	1853	\$62,103,208.35
<b>Fiscal Year Total:</b>	<b>1853</b>	<b>\$62,103,208.35</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	1861	\$62,228,003.50
<b>Fiscal Year Total:</b>	<b>1861</b>	<b>\$62,228,003.50</b>

**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
<b>Fiscal Year Total:</b>		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	15	\$9,618.46
<b>Fiscal Year Total:</b>	<b>15</b>	<b>\$9,618.46</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	18	\$10,977.25
<b>Fiscal Year Total:</b>	<b>18</b>	<b>\$10,977.25</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	7	\$2,624,203.43
<b>Fiscal Year Total:</b>	<b>7</b>	<b>\$2,624,203.43</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	7	\$2,686,207.61
<b>Fiscal Year Total:</b>	<b>7</b>	<b>\$2,686,207.61</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	28	\$667,997.86
<b>Fiscal Year Total:</b>	<b>28</b>	<b>\$667,997.86</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	24	\$566,528.68
<b>Fiscal Year Total:</b>	<b>24</b>	<b>\$566,528.68</b>

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	21088	\$291,060,841.71
<b>Fiscal Year Total:</b>	<b>21088</b>	<b>\$291,060,841.71</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	20970	\$324,570,466.77
<b>Fiscal Year Total:</b>	<b>20970</b>	<b>\$324,570,466.77</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	18930	\$1,546,958.73
<b>Fiscal Year Total:</b>	<b>18930</b>	<b>\$1,546,958.73</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	18349	\$1,525,385.17
<b>Fiscal Year Total:</b>	<b>18349</b>	<b>\$1,525,385.17</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	21	\$59,458.42
<b>Fiscal Year Total:</b>	<b>21</b>	<b>\$59,458.42</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	24	\$60,456.02
<b>Fiscal Year Total:</b>	<b>24</b>	<b>\$60,456.02</b>

## 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
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$2,603.90</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	8	\$75,518.85
<b>Fiscal Year Total:</b>	<b>8</b>	<b>\$75,518.85</b>

## 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
<b>Fiscal Year Total:</b>	<b>1122</b>	<b>\$9,590,539.64</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1052	\$14,201,759.89
<b>Fiscal Year Total:</b>	<b>1052</b>	<b>\$14,201,759.89</b>

## 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
<b>Fiscal Year Total:</b>	<b>2343</b>	<b>\$1,101,621.46</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2491	\$1,369,510.65
<b>Fiscal Year Total:</b>	<b>2491</b>	<b>\$1,369,510.65</b>

## 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
<b>Fiscal Year Total:</b>	<b>1464</b>	<b>\$1,844,203.25</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1482	\$1,369,538.19
<b>Fiscal Year Total:</b>	<b>1482</b>	<b>\$1,369,538.19</b>

## 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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	2735	\$3,646,456.71
<b>Fiscal Year Total:</b>	<b>2735</b>	<b>\$3,646,456.71</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	2436	\$2,364,734.57
<b>Fiscal Year Total:</b>	<b>2436</b>	<b>\$2,364,734.57</b>

## 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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>	<b>28235</b>	<b>\$31,744,059.12</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	29242	\$35,438,340.25
<b>Fiscal Year Total:</b>	<b>29242</b>	<b>\$35,438,340.25</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	13	\$19,906.23
<b>Fiscal Year Total:</b>	<b>13</b>	<b>\$19,906.23</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	55	\$481,801.69
<b>Fiscal Year Total:</b>	<b>55</b>	<b>\$481,801.69</b>

## 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
<b>Fiscal Year Total:</b>	<b>25892</b>	<b>\$24,817,474.46</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	25701	\$24,586,505.54
<b>Fiscal Year Total:</b>	<b>25701</b>	<b>\$24,586,505.54</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	11363	\$11,981,111.06
<b>Fiscal Year Total:</b>	<b>11363</b>	<b>\$11,981,111.06</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	11146	\$12,874,103.40
<b>Fiscal Year Total:</b>	<b>11146</b>	<b>\$12,874,103.40</b>

## 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
<b>Fiscal Year Total:</b>	<b>1372</b>	<b>\$1,859,111.86</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	812	\$969,394.31
<b>Fiscal Year Total:</b>	<b>812</b>	<b>\$969,394.31</b>

## 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
<b>Fiscal Year Total:</b>	<b>1807</b>	<b>\$2,061,233.79</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1844	\$1,954,495.41
<b>Fiscal Year Total:</b>	<b>1844</b>	<b>\$1,954,495.41</b>

## 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
<b>Fiscal Year Total:</b>	<b>3</b>	<b>\$31,302.30</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	5	\$181,206.19
<b>Fiscal Year Total:</b>	<b>5</b>	<b>\$181,206.19</b>

## 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
<b>Fiscal Year Total:</b>	<b>370</b>	<b>\$91,880.00</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	242	\$24,033.71
<b>Fiscal Year Total:</b>	<b>242</b>	<b>\$24,033.71</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	101	\$17,675.00
<b>Fiscal Year Total:</b>	<b>101</b>	<b>\$17,675.00</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	96	\$17,472.00
<b>Fiscal Year Total:</b>	<b>96</b>	<b>\$17,472.00</b>

**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
<b>Fiscal Year Total:</b>		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

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

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

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

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

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

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

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

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

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

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

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

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
<b>Fiscal Year Total:</b>		

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

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

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

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

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
<b>Fiscal Year Total:</b>		

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	27	\$4,725.00
<b>Fiscal Year Total:</b>	<b>27</b>	<b>\$4,725.00</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	26	\$4,732.00
<b>Fiscal Year Total:</b>	<b>26</b>	<b>\$4,732.00</b>

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	39	\$24,423,821.25
<b>Fiscal Year Total:</b>	<b>39</b>	<b>\$24,423,821.25</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	45	\$17,337,410.28
<b>Fiscal Year Total:</b>	<b>45</b>	<b>\$17,337,410.28</b>

**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
<b>Fiscal Year Total:</b>		

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	1	\$68,832,962.70
<b>Fiscal Year Total:</b>	<b>1</b>	<b>\$68,832,962.70</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	1	\$51,163,941.77
<b>Fiscal Year Total:</b>	<b>1</b>	<b>\$51,163,941.77</b>

**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
<b>Fiscal Year Total:</b>		

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

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

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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	62964	\$10,127,585.15
<b>Fiscal Year Total:</b>	<b>62964</b>	<b>\$10,127,585.15</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	62791	\$10,880,027.26
<b>Fiscal Year Total:</b>	<b>62791</b>	<b>\$10,880,027.26</b>

**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
<b>Fiscal Year Total:</b>		

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business/Personal	Not Available	\$6,794,721.00
<b>Fiscal Year Total:</b>		<b>\$6,794,721.00</b>

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	9	\$26,264.00
<b>Fiscal Year Total:</b>	<b>9</b>	<b>\$26,264.00</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Personal	4	\$10,948.00
<b>Fiscal Year Total:</b>	<b>4</b>	<b>\$10,948.00</b>

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		<b>\$468,853,111.00</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	\$489,078,044.00
<b>Fiscal Year Total:</b>		<b>\$489,078,044.00</b>

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		<b>\$356,991,056.00</b>

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>	<b>8</b>	<b>\$736,333.13</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	8	\$484,378.66
<b>Fiscal Year Total:</b>	<b>8</b>	<b>\$484,378.66</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	16	\$12,923,768.39
<b>Fiscal Year Total:</b>	<b>16</b>	<b>\$12,923,768.39</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	49	\$24,768,097.88
<b>Fiscal Year Total:</b>	<b>49</b>	<b>\$24,768,097.88</b>

**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
<b>Fiscal Year Total:</b>	<b>32</b>	<b>\$18,946,008.71</b>

Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	15	\$4,663,400.45
<b>Fiscal Year Total:</b>	<b>15</b>	<b>\$4,663,400.45</b>

**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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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.

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	101582	\$2,389,882.95
<b>Fiscal Year Total:</b>	<b>101582</b>	<b>\$2,389,882.95</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Other	107886	\$2,089,450.98
<b>Fiscal Year Total:</b>	<b>107886</b>	<b>\$2,089,450.98</b>

**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

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

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

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.

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

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		

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

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
<b>Fiscal Year Total:</b>		
Fiscal Year 2018 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$355,000.00
<b>Fiscal Year Total:</b>	<b>2</b>	<b>\$355,000.00</b>

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	9	\$36,850,519.00
<b>Fiscal Year Total:</b>	<b>9</b>	<b>\$36,850,519.00</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	9	\$73,836,822.00
<b>Fiscal Year Total:</b>	<b>9</b>	<b>\$73,836,822.00</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	700	\$116,384.72
<b>Fiscal Year Total:</b>	<b>700</b>	<b>\$116,384.72</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	709	\$94,303.20
<b>Fiscal Year Total:</b>	<b>709</b>	<b>\$94,303.20</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	23	\$1,695,400.01
<b>Fiscal Year Total:</b>	<b>23</b>	<b>\$1,695,400.01</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	23	\$1,845,234.10
<b>Fiscal Year Total:</b>	<b>23</b>	<b>\$1,845,234.10</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	118	\$38,081.84
<b>Fiscal Year Total:</b>	<b>118</b>	<b>\$38,081.84</b>

<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	116	\$40,770.67
<b>Fiscal Year Total:</b>	<b>116</b>	<b>\$40,770.67</b>

**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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	35	\$475,260.00
<b>Fiscal Year Total:</b>	<b>35</b>	<b>\$475,260.00</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Business	35	\$426,600.00
<b>Fiscal Year Total:</b>	<b>35</b>	<b>\$426,600.00</b>

**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

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

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

<b>Fiscal Year 2017 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	17	\$28,404,000.00
<b>Fiscal Year Total:</b>	<b>17</b>	<b>\$28,404,000.00</b>
<b>Fiscal Year 2018 Expenditures</b>		
<b>Beneficiary Category</b>	<b># Receiving Benefit</b>	<b>Expenditure Amount</b>
Government	17	\$30,294,000.00
<b>Fiscal Year Total:</b>	<b>17</b>	<b>\$30,294,000.00</b>



## 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%
<b>Total</b>	<b>\$1,727,778,554.72</b>	<b>\$925,724,863.29</b>	<b>\$414,548,748.54</b>	<b>\$4,236,762,005.67</b>	<b>\$460,593,660.76</b>	<b>\$955,241,848.37</b>	<b>\$4,329,379,662.00</b>	

*\*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%
<b>Total</b>	<b>\$1,484,840,415.43</b>	<b>\$871,125,741.76</b>	<b>\$725,811,264.23</b>	<b>\$5,879,587,667.81</b>	<b>\$516,784,380.62</b>	<b>\$1,061,904,082.58</b>	<b>\$3,459,052,045.63</b>	

*\*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%
<b>Total</b>	<b>\$829,954,463.77</b>	<b>\$9,869,177,465.99</b>	<b>\$4,446,897,574.19</b>	<b>\$12,516,992,177.04</b>	<b>\$48,798,388.79</b>	<b>\$7,268,727,599.54</b>	<b>\$68,996.80</b>	

*\*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
<b>Property Tax</b>		
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)
<b>Modified Business Tax</b>		
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)
<b>Net Proceeds of Minerals</b>		
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)
<b>Real Property Transfer Tax</b>		
Exemptions – Library Foundation	Exemption	NRS 375.090(14)
<b>Registration</b>		
Exemption From Registration – Mobile Homes and Commercial Coaches	Exemption	NRS 482.210(1)(c)
<b>Tax Credit</b>		
Economic Development Transferable Tax Credits	Credit	NRS 231.1555

## MODIFIED TAX EXPENDITURES

TAX EXPENDITURE	CATEGORY	LEGISLATION CHANGES
<b>Net Proceeds of Minerals</b>		
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)
<b>Registration</b>		
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

<b>Live Entertainment Tax</b>		
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)
<b>Sales and Use Tax</b>		
Indirect and direct sales to air carriers	Exemption	NRS 372.726
<b>Registration</b>		
Mopeds are exempt	Exemption	NRS 482.210(1)(f) was removed as of January 1, 2017.

## Index by Category

Category	Expenditure	NRS	Page
<b>Abatement</b>	Abatement of Modified Business Tax for capital investment at least \$1 billion	360.893	79
<b>Abatement</b>	Abatement of Modified Business Tax for capital investment at least \$3.5 billion	360.965	80
<b>Abatement</b>	Partial abatement of the Modified Business Tax during initial period of operation	363B.120	90
<b>Abatement</b>	Abatement for Property Tax for capital investment at least \$1 billion	360.893	106
<b>Abatement</b>	Abatement for Property Tax for capital investment at least \$3.5 billion	360.965	107
<b>Abatement</b>	Abatement of taxes on real or personal property acquired by the federal government, state, or political subdivision	361.484	108
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