

**SALES AND USE TAX ABATEMENTS,  
SUBTRACTIONS, DEDUCTIONS,  
AND EXEMPTIONS**

**EXCERPTED FROM THE  
2019-2020 TAX EXPENDITURE REPORT  
PREPARED BY THE  
NEVADA DEPARTMENT OF TAXATION  
PURSUANT TO NRS 360.137**

**FULL REPORT IS AVAILABLE AT:  
[tax.nv.gov/Publications/ExpenditureReport/](http://tax.nv.gov/Publications/ExpenditureReport/)**



# 2019-2020 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 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 and deliver a report of tax expenditures to the Governor and the Legislature in November of each even-numbered year. This, the fourth edition of the report, covers tax expenditures for the 2019-2020 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. Additionally, the back of the report contains an index which groups the tax expenditures by category (e.g., deductions, credits, etc.). 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 2019 Expenditures/Fiscal Year 2020 Expenditures

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

### **Changes from the 2017-18 Expenditure Report**

A table has been added to the end of the report identifying any added, removed, or modified expenditures.

### **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 2020. Accordingly, the report does not contain estimates for certain Sales and Use Tax expenditures for Fiscal Year 2020. 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.

## Definitions of Expenditure Categories

**Abatement/deferral:** A reduction in the level of tax due by an individual or company for a specific period. 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 can take as a credit against the amount of tax that is owed to the state. 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, wages, or revenue that arises due to various types of expenses incurred by a taxpayer. Tax deductions are removed from the tax base and thus

lower the overall tax-expense liability. An example of this is the amount of qualifying healthcare wages that can be deducted from gross wages when calculating the Modified Business Tax.

**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.

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

**Preferential Tax Rate:** Preferential tax treatment by means of different tax rates for the types of businesses that are 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.

## Summary of 2019-2020 Report Findings

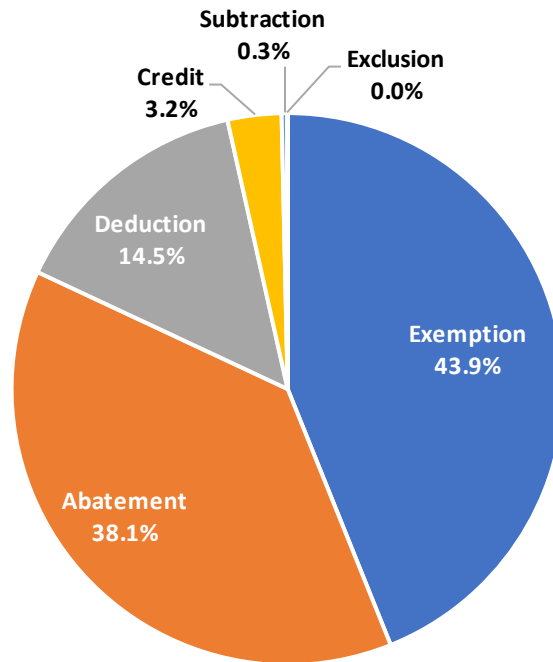
In aggregate, there are 264 tax expenditures over 18 tax types. The combined known or estimated expenditure amount for the 2019-20 biennium is **\$7,449,678,045**. The combined amount is composed of **\$3,683,217,725** in expenditures claimed or reported in Fiscal Year 2019, and **\$3,766,460,320** in expenditures in Fiscal Year 2020 (total may differ due to rounding).

Tables and charts detailing these amounts broken out by both expenditure category and by tax type are below.

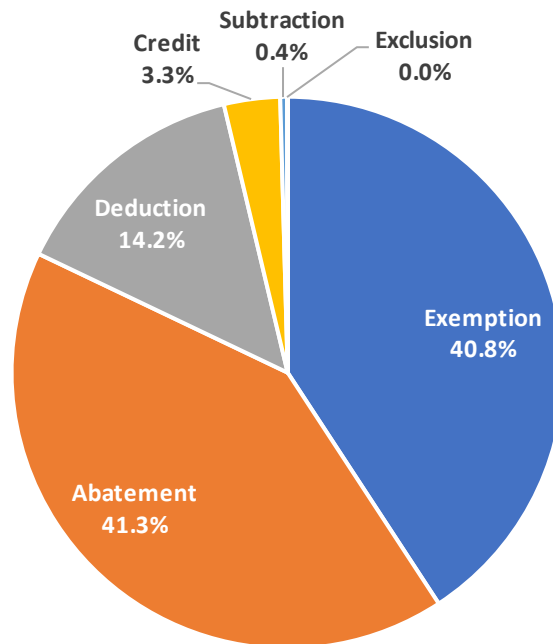
### Expenditures by Category

Expenditure Category	FY2019 Expenditures	FY2020 Expenditures	FY19-20 Biennium Total
Exemption	\$ 1,617,377,316	\$ 1,536,025,867	\$ 3,153,403,184
Abatement	\$ 1,401,568,717	\$ 1,555,811,101	\$ 2,957,379,818
Deduction	\$ 535,206,772	\$ 534,558,789	\$ 1,069,765,562
Credit	\$ 116,103,794	\$ 123,808,248	\$ 239,912,042
Subtraction	\$ 12,378,519	\$ 15,464,805	\$ 27,843,324
Exclusion	\$ 582,607	\$ 791,510	\$ 1,374,117
Preferential Tax Rate	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,683,217,725</b>	<b>\$ 3,766,460,320</b>	<b>\$ 7,449,678,045</b>

### FY2019 Expenditures by Category



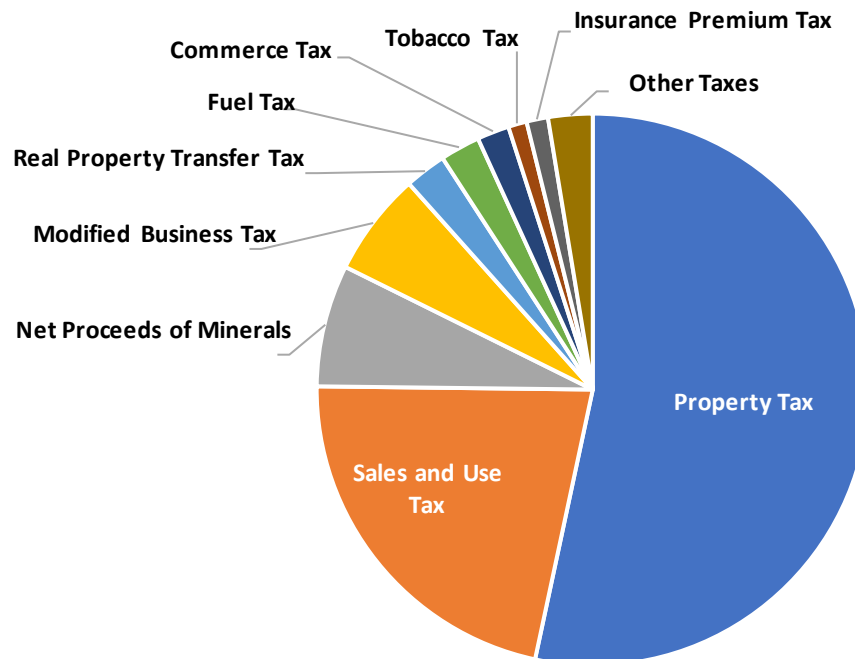
### FY2020 Expenditures by Category



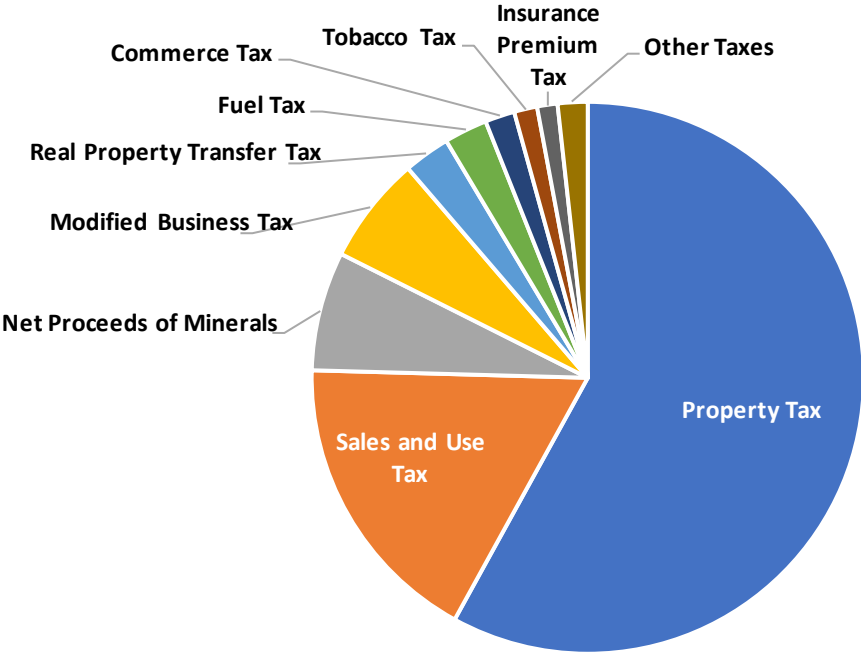
## Expenditures by Tax Type

Tax Type	FY2019 Expenditures	FY2020 Expenditures	FY19-20 Biennium Total
Property Tax	\$ 1,965,092,620	\$ 2,186,551,874	\$ 4,151,644,494
Sales and Use Tax	\$ 804,168,462	\$ 655,720,075	\$ 1,459,888,538
Net Proceeds of Minerals	\$ 263,109,675	\$ 262,390,443	\$ 525,500,118
Modified Business Tax	\$ 223,785,254	\$ 237,313,932	\$ 461,099,186
Real Property Transfer Tax	\$ 89,834,672	\$ 102,373,854	\$ 192,208,526
Fuel Tax	\$ 85,949,280	\$ 95,225,284	\$ 181,174,564
Commerce Tax	\$ 69,256,110	\$ 65,255,594	\$ 134,511,704
Tobacco Tax	\$ 40,033,094	\$ 50,893,182	\$ 90,926,276
Insurance Premium Tax	\$ 46,266,974	\$ 44,922,504	\$ 91,189,478
Other Taxes	\$ 95,721,584	\$ 65,813,578	\$ 161,535,162
<b>Total</b>	<b>\$ 3,683,217,725</b>	<b>\$ 3,766,460,320</b>	<b>\$ 7,449,678,045</b>

## FY2019 Expenditures by Tax Type



FY2020 Expenditures by Tax Type



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<b>Property Tax</b>	Exemption of property of university fraternities and sororities	361.100	143
<b>Property Tax</b>	Exemption of property used for control of air or water pollution	361.077	144
<b>Property Tax</b>	Exemption of public cemeteries and graveyards	361.130	145
<b>Property Tax</b>	Exemption of residential improvements made to remove barriers to persons with disabilities	361.087	146
<b>Property Tax</b>	Exemption of residential property containing shelter protecting against radioactive fallout	361.078	147
<b>Property Tax</b>	Exemption of single-family residence that replaces a single-family residence destroyed in certain emergencies or disasters	361.084	148
<b>Property Tax</b>	Exemption of Special Assessment if the combined amount of all other taxes and assessments are less than the cost of collecting the special assessment	534.040	149
<b>Property Tax</b>	Exemption of State lands and property assigned to the Department of Wildlife	361.055	150
<b>Property Tax</b>	Exemption of unpatented mines and mining claims	361.075	151
<b>Property Tax</b>	Exemptions of certain charitable corporations	361.140	152
<b>Property Tax</b>	Exemptions of certain lodges, societies, and similar charitable or benevolent organizations	361.135	153
<b>Property Tax</b>	Exemptions of certain organizations	361.110	154
<b>Property Tax</b>	Exemptions of non-commercial theaters	361.145	155
<b>Property Tax</b>	Exemptions of nonprofit private schools	361.105	156
<b>Property Tax</b>	Exemptions of property of Nevada Children's Foundation, Inc., Nevada Heritage Association, Inc., and Habitat for Humanity International	361.115	157
<b>Property Tax</b>	Exemptions of volunteer fire departments	361.150	158
<b>Property Tax</b>	Household goods and furniture are exempted	361.069	159
<b>Property Tax</b>	Intangible personal property is exempt	361.228	160
<b>Property Tax</b>	Partial abatement of certain property taxes for buildings or structures that meet certain standards under Green Building Rating System	701A.110	161
<b>Property Tax</b>	Partial abatement of certain property taxes for businesses and facilities using recycled material	701A.210	162
<b>Property Tax</b>	Partial Abatement of Personal Property Located at New or Expanded Data Centers	361.0683	163
<b>Property Tax</b>	Partial abatement of property taxes imposed on new or expanded business making capital investment in certain institutions of higher education	360.752	164
<b>Property Tax</b>	Partial abatement of renewable energy facilities	701A.370	165
<b>Property Tax</b>	Partial abatement of taxes imposed on certain new or expanded businesses	361.0687	166
<b>Property Tax</b>	Partial abatement of taxes levied on certain residential rental dwellings	361.4724	167
<b>Property Tax</b>	Partial abatement of taxes levied on certain single-family residences	361.4723	168
<b>Property Tax</b>	Partial abatement of taxes levied on property for which assessed valuation has been established or on remainder parcel of real property	361.4722	169

Tax Type	Expenditure	NRS	Page
<b>Property Tax</b>	Patented mining claims	362.040	170
<b>Property Tax</b>	Personal property in transit	361.160	171
<b>Property Tax</b>	Possessory interest - geothermal leases	361.157	172
<b>Property Tax</b>	Possessory interest - Indian tribe	361.157	173
<b>Property Tax</b>	Possessory interest - occasional rental of meeting rooms	361.157	174
<b>Property Tax</b>	Possessory interest - parsonage	361.157	175
<b>Property Tax</b>	Possessory interest - property leased under the provisions of the Taylor Grazing Act, United States Forest Services, Bureau of Reclamation	361.157	176
<b>Property Tax</b>	Possessory interest - public airport, park, market, or fairground is exempt	361.157	177
<b>Property Tax</b>	Possessory interest - shelter for elderly or indigent persons	361.157	178
<b>Property Tax</b>	Possessory interest - state-supported educational institutions	361.157	179
<b>Property Tax</b>	Possessory interest - vending stands operated by the blind	361.157	180
<b>Property Tax</b>	Private cemeteries and places of burial	361.132	181
<b>Property Tax</b>	Property and buildings used for care or relief of orphan children, or of sick, infirm, or indigent persons	361.083	182
<b>Property Tax</b>	Property of Archaeological Conservancy, Nature Conservancy, American Land Conservancy, and Nevada Land Conservancy	361.111	183
<b>Property Tax</b>	Property of counties, towns, Nevada Rural Housing Authority, and certain other political subdivisions	361.060	184
<b>Property Tax</b>	Property of school districts and charter schools	361.065	185
<b>Property Tax</b>	Property of trusts for furtherance of public functions	361.062	186
<b>Property Tax</b>	Property of water users, nonprofit associations, and nonprofit cooperative corporations	361.073	187
<b>Property Tax</b>	Property related to public use of a privately owned airport	361.061	188
<b>Property Tax</b>	Property related to public use of privately owned parks	361.0605	189
<b>Property Tax</b>	Rate of tax upon net proceeds - geothermal operation	362.140	190
<b>Property Tax</b>	The exemption of certain vehicles	361.067	191
<b>Property Tax</b>	United States property exempted	361.050	192
<b>Property Tax</b>	Veterans	361.090	193
<b>Property Tax</b>	Veterans' organizations	361.095	194
<b>Real Property Transfer Tax</b>	Exemptions - educational foundations	375.090	195
<b>Real Property Transfer Tax</b>	Exemptions - change of identity	375.090	196
<b>Real Property Transfer Tax</b>	Exemptions - death deed	375.090	197
<b>Real Property Transfer Tax</b>	Exemptions - former spouse	375.090	198
<b>Real Property Transfer Tax</b>	Exemptions - joint tenant	375.090	199
<b>Real Property Transfer Tax</b>	Exemptions - library foundation	375.090	200
<b>Real Property Transfer Tax</b>	Exemptions - related persons	375.090	201
<b>Real Property Transfer Tax</b>	Exemptions - taxes on transfers of real property through bankruptcy	375.090	202

Tax Type	Expenditure	NRS	Page
<b>Real Property Transfer Tax</b>	Exemptions - to or from trust	375.090	203
<b>Real Property Transfer Tax</b>	Exemptions - transfer of title recognizing the true status of ownership of real property	375.090	204
<b>Real Property Transfer Tax</b>	Exemptions - transfer of title to the government	375.090	205
<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	206
<b>Real Property Transfer Tax</b>	Exemptions - university foundation	375.090	207
<b>Real Property Transfer Tax</b>	Unpatented mines or mining claims	375.090	208
<b>Registration</b>	Antique vehicle - trucks and truck-tractors	482.3811	209
<b>Registration</b>	Exemption from registration - motorized wheelchair	482.210	210
<b>Registration</b>	Exemption from registration - electric bicycles	482.210	211
<b>Registration</b>	Exemption from registration - golf carts	482.210	212
<b>Registration</b>	Exemption from registration - implements of husbandry	482.210	213
<b>Registration</b>	Exemption from registration - mobile equipment	482.210	214
<b>Registration</b>	Exemption from registration - mobile homes and commercial coaches	482.210	215
<b>Registration</b>	Exemption from registration - towable tools	482.210	216
<b>Registration</b>	Exemptions from fees for registration (government, state, and county)	482.503	217
<b>Registration</b>	Fire trucks	482.3795	218
<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	219
<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	220
<b>Sales and Use Tax</b>	Abatement for business in certain areas of economic development	274.310	221
<b>Sales and Use Tax</b>	Abatement for eligible machinery or equipment used by certain new or expanded businesses	374.357	222
<b>Sales and Use Tax</b>	Abatement of Sales and Use Tax for capital investment at least \$1 billion	360.893	223
<b>Sales and Use Tax</b>	Abatement of Sales and Use Tax for capital investment at least \$3.5 billion	360.965	224
<b>Sales and Use Tax</b>	Animals and plants intended for human consumption, feed and fertilizer	372.280	225
<b>Sales and Use Tax</b>	Broadcasting activities	372.734	226
<b>Sales and Use Tax</b>	Collection allowance	372.370	227
<b>Sales and Use Tax</b>	Containers	372.290	228
<b>Sales and Use Tax</b>	Deduction of certain bad debts from taxable sales	372.368	229
<b>Sales and Use Tax</b>	Domestic fuels	372.300	230
<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	231
<b>Sales and Use Tax</b>	Farm machinery and equipment	372.281	232
<b>Sales and Use Tax</b>	Food for human consumption	372.284	233
<b>Sales and Use Tax</b>	Fuel used to propel motor vehicle - fuel consumed off public highways of this state	372.275	234
<b>Sales and Use Tax</b>	Gas, electricity, and water	372.295	235

Tax Type	Expenditure	NRS	Page
<b>Sales and Use Tax</b>	Loans or donations to United States, state, political subdivision, or religious organization	372.327	236
<b>Sales and Use Tax</b>	Manufactured homes and mobile homes	372.316	237
<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	238
<b>Sales and Use Tax</b>	Newspapers	372.315	239
<b>Sales and Use Tax</b>	Occasional sale	372.320	240
<b>Sales and Use Tax</b>	Partial abatement of certain taxes imposed on aircraft	360.753	241
<b>Sales and Use Tax</b>	Partial abatement of certain taxes imposed on new or expanded data center	360.754	242
<b>Sales and Use Tax</b>	Partial abatement of renewable energy facilities	701A.370	243
<b>Sales and Use Tax</b>	Personal property sold by or to nonprofit organizations created for religious, charitable, or educational purposes	372.326	244
<b>Sales and Use Tax</b>	Personal property used for performance of contract on public works executed before July 1, 1955	372.305	245
<b>Sales and Use Tax</b>	Personal property used for performance of written contract executed before March 29, 1955	372.310	246
<b>Sales and Use Tax</b>	Proceeds of mines	372.270	247
<b>Sales and Use Tax</b>	Property which is shipped to a point outside of this state, pursuant to a sales contract	372.335	248
<b>Sales and Use Tax</b>	Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis, medicines, and feminine hygiene products	372.283	249
<b>Sales and Use Tax</b>	Sale of certain medical devices to governmental entities	372.7285	250
<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	251
<b>Sales and Use Tax</b>	Sale to common carrier	372.330	252
<b>Sales and Use Tax</b>	Sale to United States, state, or political subdivision	372.325	253
<b>Sales and Use Tax</b>	Textbooks sold within Nevada System of Higher Education	372.287	254
<b>Sales and Use Tax</b>	Tourism improvement district pledge	271A.070	255
<b>Sales and Use Tax</b>	Trade-in allowance	372.065	256
<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	257
<b>Sales and Use Tax</b>	Use Tax: property on which sales tax was paid	372.345	258
<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	259
<b>Tax Credit</b>	Economic Development Transferable Tax Credits	231.1555	260
<b>Tax Credit</b>	Transferable tax credits for approved qualified project of capital investment at least \$3.5 billion	360.955	261
<b>Tire Tax</b>	Collection allowance	444A.090	262
<b>Tobacco Tax</b>	Allowance of refund for certain taxes paid	370.503	263
<b>Tobacco Tax</b>	Collection allowance	370.490	264
<b>Tobacco Tax</b>	Collection allowance	370.220	265
<b>Tobacco Tax</b>	Tobacco products other than cigarettes are exempt if shipped out of state or exhibited at a trade show	370.450	266

Tax Type

**Tobacco Tax**

Expenditure

Tribal cigarette stamps

NRS

370.170

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## Tax Type: Sales and Use Tax

**Expenditure Name:** Abatement for business in certain areas of economic development

**Category:** Abatement

**Agency:** Department of Taxation

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: No reported abatement has been taken for this fiscal year.

2020 - 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

**Division:**

**Description:** A person who maintains a business or intends to locate a business in this state may, pursuant to NRS 360.750, apply to the Office of Economic Development for an abatement from the taxes imposed by this chapter on the gross receipts from the sale, storage, use, or other consumption of eligible machinery or equipment for use by a business which has been approved for an abatement pursuant to NRS 360.750.

**Year Enacted:** 1995

**Sunset Date:** None

**Purpose:** Economic development

**Who Benefits:** Businesses

**NRS:** 374.357

**Summary of Amendments:** Added to NRS by 1995, 744; A 1999, 1748; 2001, 1583; 2003, 2925, 2927; 2007, 3384; 2011, 3468

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	51	\$28,437,405.47
<b>Fiscal Year Total:</b>	<b>51</b>	<b>\$28,437,405.47</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	83	\$27,608,346.94
<b>Fiscal Year Total:</b>	<b>83</b>	<b>\$27,608,346.94</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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: This expenditure is currently reported with NRS 361.0687 on page 166.

2020 - Expenditure Explanation: This expenditure is currently reported with NRS 361.0687 on page 166.

## 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

**Division:**

**Description:** Abatement of Sales and Use Tax for qualified projects with a capital investment of at least \$3.5 billion.

**Year Enacted:** 2014

**Sunset Date:** 6/30/2036

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

**Who Benefits:** Businesses

**NRS:** 360.965 (2)(c)

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

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	47	\$17,464,424.12
<b>Fiscal Year Total:</b>	<b>47</b>	<b>\$17,464,424.12</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	33	\$11,227,193.03
<b>Fiscal Year Total:</b>	<b>33</b>	<b>\$11,227,193.03</b>

2019 - Expenditure Explanation: Number receiving benefit includes all individual taxpayers remitting Sales and Use Tax under this abatement agreement.

2020 - Expenditure Explanation: Number receiving benefit includes all individual taxpayers remitting Sales and Use Tax under this abatement agreement.

## Tax Type: Sales and Use Tax

**Expenditure Name:** Animals and plants intended for human consumption, feed and fertilizer

**Category:** Exemption

**Agency:** Department of Taxation

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

## Tax Type: Sales and Use Tax

**Expenditure Name:** Broadcasting activities

**Category:** Exemption

**Agency:** Department of Taxation

**Division:**

**Description:** The Department shall consider certain broadcasting activities not taxable pursuant to the provisions of the Sales and Use Tax chapter.

**Year Enacted:** 1993

**Sunset Date:** None

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

**Who Benefits:** Broadcasting businesses

**NRS:** 372.734

**Summary of Amendments:** Added to NRS by 1993, 2744; A 2007, 1390

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**Description:** Taxpayer involved in sales may deduct and withhold 0.25% from the taxes otherwise due from him or her as reimbursement for the cost of collecting the tax.

**Year Enacted:** 1979

**Sunset Date:** None

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

**Who Benefits:** Businesses reporting sales tax to the Department

**NRS:** 372.370

**Summary of Amendments:** Added to NRS by 1979, 416; A 1981, 288; 1991, 2293; 2003, 2367; 2003, 20th Special Session, 21; 2005, 1778; 2008, 25th Special Session, 20; 2009, 2097

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	78,186	\$11,699,087.95
<b>Fiscal Year Total:</b>	<b>78,186</b>	<b>\$11,699,087.95</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	78,433	\$14,792,289.26
<b>Fiscal Year Total:</b>	<b>78,433</b>	<b>\$14,792,289.26</b>

## Tax Type: Sales and Use Tax

**Expenditure Name:** Containers

**Category:** Exemption

**Agency:** Department of Taxation

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

## Tax Type: Sales and Use Tax

**Expenditure Name:** Deduction of certain bad debts from taxable sales      **Category:** Deduction

**Agency:** Department of Taxation

**Division:**

**Description:** If a retailer is unable to collect all or part of the sales price of a sale, the retailer is entitled to receive a deduction from his or her taxable sales for that bad debt.

**Year Enacted:** 2003

**Sunset Date:** None

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

**Who Benefits:** Businesses

**NRS:** 372.368

**Summary of Amendments:** Added to NRS by 2003, 2362; A 2005, 1778; 2013, 973

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**Description:** The sale, furnishing, service of, storage, use, or other consumption of any matter used to produce domestic heat by burning, including, wood, coal, petroleum, and gas are exempt from Sales and Use Tax.

**Year Enacted:** 1955

**Sunset Date:** None

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

**Who Benefits:** Public

**NRS:** 372.300

**Summary of Amendments:** No amendments

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	\$10,931,680.73
<b>Fiscal Year Total:</b>		<b>\$10,931,680.73</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: The information was estimated using the U.S. Energy Information Administration (EIA) 2018 data for Nevada. The estimate includes residential sector expenditures on coal, distillate fuel oil, hydrocarbon gas, kerosene, propane, wood. 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.

2020 - Expenditure Explanation: The Federal data required to make the estimate for fiscal year 2020 is not available.

## Tax Type: Sales and Use Tax

**Expenditure Name:** Exempt from sales tax for property sold to certain members of the Nevada National Guard and their families

**Category:** Exemption

**Agency:** Department of Motor Vehicles

**Division:** Management Services and Programs

**Description:** The sale of tangible personal property to a member of the Nevada National Guard engaged in full-time National Guard duty as defined in 10 U.S.C. 101(d)(5) and has been called to active duty is exempted from Sales and Use Tax.

**Year Enacted:** 2005

**Sunset Date:** None

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

**Who Benefits:** Nevada National Guard members and their family members

**NRS:** 372.7281

**Summary of Amendments:** Added to NRS by 2005, 2449; A 2015, 3930

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	5	\$18,354.00
<b>Fiscal Year Total:</b>	<b>5</b>	<b>\$18,354.00</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	5	\$11,552.00
<b>Fiscal Year Total:</b>	<b>5</b>	<b>\$11,552.00</b>

## Tax Type: Sales and Use Tax

**Expenditure Name:** Farm machinery and equipment

**Category:** Exemption

**Agency:** Department of Taxation

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3,027,341	\$547,193,244.20
<b>Fiscal Year Total:</b>	<b>3,027,341</b>	<b>\$547,193,244.20</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3,080,156	\$566,277,931.00
<b>Fiscal Year Total:</b>	<b>3,080,156</b>	<b>\$566,277,931.00</b>

2019 - Expenditure Explanation: The information was estimated using the United States Department of Agriculture (USDA) 2018 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 2018. The number of beneficiaries is estimated as the total population of Nevada in calendar year 2018.

2020 - Expenditure Explanation: The information was estimated using the United States Department of Agriculture (USDA) 2019 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 2019. The number of beneficiaries is estimated as the total population of Nevada in calendar year 2019.

## 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	\$160,927,344.57
<b>Fiscal Year Total:</b>		<b>\$160,927,344.57</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: The information was estimated using the U.S. Energy Information Administration (EIA) 2018 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.

2020 - Expenditure Explanation: The federal data required to make the estimate for fiscal year 2020 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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** No amendments

**Amendments:**

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	13	\$1,317,151.56
<b>Fiscal Year Total:</b>	<b>13</b>	<b>\$1,317,151.56</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	14	\$1,396,876.77
<b>Fiscal Year Total:</b>	<b>14</b>	<b>\$1,396,876.77</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

**Division:**

**Description:** Partial abatement for data centers that relocate or expand in this state may apply to the Office of Economic Development for an abatement of Sales and Use Tax and Property Tax.

**Year Enacted:** 2015

**Sunset Date:** None

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

**Who Benefits:** Data centers that intend to relocate or expand in Nevada

**NRS:** 360.754 (5)

**Summary of Amendments:** Added to NRS by 2015, 3042

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	56	\$18,810,346.18
<b>Fiscal Year Total:</b>	<b>56</b>	<b>\$18,810,346.18</b>
Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	59	\$35,711,742.28
<b>Fiscal Year Total:</b>	<b>59</b>	<b>\$35,711,742.28</b>

## Tax Type: Sales and Use Tax

**Expenditure Name:** Partial abatement of renewable energy facilities

**Category:** Abatement

**Agency:** Department of Taxation

**Division:**

**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.370 (1)(b)

**Summary of Amendments:** A 2009, 2010; 2011, 2073, 2896, 3481; 2013, 3427

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	16	\$14,557,706.93
<b>Fiscal Year Total:</b>	<b>16</b>	<b>\$14,557,706.93</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	28	\$11,038,244.46
<b>Fiscal Year Total:</b>	<b>28</b>	<b>\$11,038,244.46</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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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, medicines, and feminine hygiene products

**Category:** Exemption

**Agency:** Department of Taxation

**Division:**

**Description:** Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis, medicines, and feminine hygiene products 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:** [56.1:397:1955] — (Added 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. 532. Amended in 1986. Proposed by the 1985 Legislature; adopted by the people at the 1986 General Election, effective January 1, 1987. See Statutes of Nevada 1985, p. 2028. Amended in 1996. Proposed by the 1995 Legislature; adopted by the people at the 1996 General Election, effective January 1, 1997. See Statutes of Nevada 1995, p. 1007. Amended in 2018. Proposed by the 2017 Legislature; adopted by the people at the 2018 General Election, effective January 1, 2019. See Statutes of Nevada 2017, p. 2540.)

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

## Tax Type: Sales and Use Tax

**Expenditure Name:** Sale to United States, state, or political subdivision      **Category:** Exemption

**Agency:** Department of Taxation

**Division:**

**Description:** The sale of any tangible personal property to various governmental agencies is exempt from Sales and Use Tax.

**Year Enacted:** 1955

**Sunset Date:** None

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

**Who Benefits:** Federal and state agencies

**NRS:** 372.325

**Summary of  
Amendments:** 1996

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**Description:** There are exempted from the taxes imposed by this chapter the gross receipts from the sale of textbooks sold within the University of Nevada System.

**Year Enacted:** 1991

**Sunset Date:** None

**Purpose:** Legislative intent not defined in Statute.

**Who Benefits:** Students and faculty members within the Nevada System of Higher Education.

**NRS:** 372.287

**Summary of Amendments:** [63.1:397:1955]—Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	110,975	\$964,623.14
<b>Fiscal Year Total:</b>	<b>110,975</b>	<b>\$964,623.14</b>

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	109,825	\$794,748.16
<b>Fiscal Year Total:</b>	<b>109,825</b>	<b>\$794,748.16</b>

## Tax Type: Sales and Use Tax

**Expenditure Name:** Tourism improvement district pledge

**Category:** Abatement

**Agency:** Department of Taxation

**Division:**

**Description:** Local government may create ordinance to pledge certain Sales and Use Tax amounts to developers in a tourism improvement district.

**Year Enacted:** 2005

**Sunset Date:** None

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

**Who Benefits:** Developers located in a tourism improvement district

**NRS:** 271A.070

**Summary of Amendments:** Added to NRS by 2005, 2363; A 2009, 2093; 2013, 2278, 2781

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: No abatement was taken for this fiscal year.

2020 - 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

**Division:**

**Description:** The amount of any allowance against the selling price given by a retailer for the value of a used vehicle that is taken in trade on the purchase of another vehicle.

**Year Enacted:** 1955

**Sunset Date:** None

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

**Who Benefits:** Purchaser of a vehicle

**NRS:** 372.065 (3)(e)

**Summary of Amendments:** [11:397:1955]—Amended in 2006. Proposed by the 2005 Legislature; adopted by the people at the 2006 General Election, effective January 1, 2007. See Statutes of Nevada 2005, p. 2493.

Fiscal Year 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - 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

**Division:**

**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 2019 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

Fiscal Year 2020 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
<b>Fiscal Year Total:</b>		

2019 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2020 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.