

SALES AND USE TAX EXEMPTIONS, ABATEMENTS, DEFERRALS, AND CREDITS

**EXCERPTED FROM THE TAX
EXEMPTIONS, ABATEMENTS,
DEFERRALS, AND CREDITS SECTION
OF THE 2021 REVENUE REFERENCE
MANUAL PREPARED BY THE FISCAL
ANALYSIS DIVISION**

**(UPDATED TO REFLECT 2021 SESSION
ACTIONS BY THE LEGISLATURE)**

V. TAX EXEMPTIONS, ABATEMENTS, DEFERRALS, AND CREDITS



TAX EXEMPTIONS, ABATEMENTS, DEFERRALS, AND CREDITS

A. SALES TAX EXEMPTIONS, ABATEMENTS, AND DEFERRALS

Sales Tax Exemptions, Abatements, and Deferrals

Sales and Use Tax Act (State Two Percent Portion) Exemptions

1. **Certain Amounts Not Considered as Gross Revenue** – The following do not constitute gross revenue subject to the sales tax:
 - a. Cash discounts allowed and taken on sales;
 - b. The sale price of property returned by customers when the full sale price is refunded either in cash or credit, unless the customer must purchase other property at a price greater than the amount charged for the property that is returned in order to obtain the refund;
 - c. The price received for labor or services used in installing or applying the property sold;
 - d. The amount of any tax imposed by the United States government upon or with respect to retail sales, exclusive of excise taxes upon manufacturers or importers; and
 - e. The amount of used vehicle trade-in allowance given by a retailer against the purchase price of another vehicle. **NRS 372.025**
2. **Items Upon Which Tax Is Prohibited by State or Federal Constitution or by Federal Statute** – Gross receipts from the sale of, and the storage, use or other consumption in this state of, tangible personal property the gross receipts from the sale of which, or the storage, use or other consumption of which, this state is prohibited from taxing under the Constitution or laws of the United States or under the constitution of this state. **NRS 372.265**
3. **Proceeds of Mines** – Gross receipts from the sale of, and the storage, use or other consumption in this state of, the proceeds of mines that are subject to taxes levied pursuant to Chapter 362 of NRS. **NRS 372.270**
4. **Fuel Used to Propel Motor Vehicles** – 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. **NRS 372.275**
5. **Animals and Plants Intended for Human Consumption and Feed and Fertilizer** – Gross receipts from sales of, and the storage, use and other consumption of:
 - a. Any form of animal life of a kind the products of which ordinarily constitute food for human consumption;
 - b. Feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business;
 - c. Seeds and annual plants the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business; or
 - d. Fertilizer to be applied to land the products of which are to be used as food for human consumption or sold in the regular course of business. **NRS 372.280**
6. **Farm Machinery and Equipment** – The gross receipts from the sales, storage, use or other consumption of farm machinery or equipment, except for:
 - a. Vehicles required to be registered under Chapters 482 or 706 of NRS; or
 - b. Machinery or equipment only incidentally employed for agricultural purposes. **NRS 372.281**

7. **Durable Medical Equipment, Mobility Enhancing Equipment, and Oxygen Delivery Equipment** – The gross receipts from sales of, and the storage, use, or other consumption of the following equipment when prescribed for human use by a licensed provider of health care acting within his or her scope of practice:
 - a. Durable medical equipment;
 - b. Mobility enhancing equipment; and
 - c. Oxygen delivery equipment. **NRS 372.282**
8. **Certain Medical Supplies and Medicines** – The gross receipts from the sales and the storage, use or other consumption of:
 - a. Prosthetic devices, orthotic appliances, and ambulatory casts for human use;
 - b. Appliances and supplies relating to an ostomy;
 - c. Products for hemodialysis;
 - d. Medicines:
 - (1) Prescribed for the treatment of a human being by a person authorized to prescribe medicines, and dispensed on a prescription filled by a registered pharmacist in accordance with law;
 - (2) Furnished by a licensed physician, dentist or podiatrist to his own patient for the treatment of the patient;
 - (3) Furnished by a hospital for treatment of any person pursuant to the order of a licensed physician, dentist, podiatrist; or
 - (4) Sold to a licensed physician, dentist, podiatrist or hospital for the treatment of a human being; and
 - e. Feminine hygiene products. **NRS 372.283**
9. **Food for Human Consumption** – Gross receipts from sales and the storage, use or other consumption of food for human consumption, not including alcoholic beverages, pet foods, tonics and vitamins, or prepared food intended for immediate consumption. **NRS 372.284 (See also NRS 372.2841)**
10. **Food Sold to Students or Teachers by Schools or Organizations of Students, Parents, or Teachers** – Gross receipts from the sale of, and the storage, use or other consumption in this state 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. **NRS 372.285**
11. **Textbooks Sold Within NSHE** – Gross receipts from the sale of textbooks sold within the Nevada System of Higher Education. **NRS 372.287**
12. **Containers** – Gross receipts from the sales of, and the storage, use or other consumption in this state of:
 - a. Nonreturnable containers when sold without the contents to persons who place the contents in the container and sell the contents together with the container;
 - b. Containers when sold with the contents if the sales price of the contents is not required to be included in the measure of the taxes imposed by this chapter; or
 - c. Returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling. **NRS 372.290**
13. **Gas, Electricity, and Water** – Gross receipts from the sales, furnishing or service of, and the storage, use or other consumption in this state of gas, electricity and water when delivered to consumers through mains, lines or pipes. **NRS 372.295**

14. **Domestic Fuels** – Gross receipts from the sale, furnishing or service of, and the storage, use or other consumption in this state of, any matter used to produce domestic heat by burning, including, without limitation, wood, coal, petroleum and gas. **NRS 372.300**
15. **Public Works Contracts** – Gross receipts from the sale of, and the 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. **NRS 372.305**
16. **Non-Public Works Contracts** – Gross receipts from the sale of, and the storage, 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. **NRS 372.310**
17. **Newspapers** – Gross receipts from the sale of, and the storage, use or other consumption in this state of, tangible personal property that becomes an ingredient or component part of any newspaper regularly issued at average intervals not exceeding one week and any such newspaper. **NRS 372.315**
18. **Manufactured Homes and Mobile Homes** – Forty percent of the gross receipts from the sales and storage, use or other consumption of new manufactured homes and new mobile homes and all of the gross receipts from the sales and storage, use or other consumption of used manufactured homes and used mobile homes for which sales and use taxes have been paid as a result of a previous sales, storage, use or consumption. **NRS 372.316**
19. **Occasional Sales** – Gross receipts from occasional sales of tangible personal property and the storage, use or other consumption in this state of tangible personal property, the transfer of which to the purchaser is an occasional sale. **NRS 372.320**
20. **Sales to U.S., State, or Political Subdivision** – Gross receipts from the sale of any tangible personal property to:
 - a. The United States, its unincorporated agencies and instrumentalities;
 - b. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States;
 - c. The state of Nevada, its unincorporated agencies and instrumentalities; or
 - d. Any county, city, district or other political subdivision of this state.**NRS 372.325**

Pursuant to NRS 372.7281, for the purposes of the sales tax exemption for the sale of tangible personal property to the State of Nevada, its unincorporated agencies and instrumentalities, the exemption includes all tangible personal property that is sold to:

1. **A member of the Nevada National Guard who has been called into active duty for a period of more than 30 days, as defined in Title 10, Section 101(d)(2) of the *United States Code*, outside of the United States.**
2. **A relative of a member of the Nevada National Guard eligible for the exemption pursuant to subsection 1 who:**
 - (a) **Resides in the same home or dwelling in this State as the member; and**
 - (b) **Is related by blood, adoption or marriage within the first degree of consanguinity or affinity to the member.**
3. **A relative of a deceased member of the Nevada National Guard who was killed while performing his or her duties as a member of the Nevada National Guard during a period when the member was called into active duty, as defined in Title 10, Section 101(d)(1) of the *United States Code*, provided that the relative is a person who:**
 - (a) **Resided in the same house or dwelling in this State as the deceased member; and**
 - (b) **Was related by blood, adoption or marriage within the first degree of**

consanguinity or affinity to the deceased member.

4. A member of the Nevada National Guard who is on active status, as defined in Title 10, Section 101(d)(4) of the *United States Code*, and who is a resident of this State, if the sale occurs on the date on which Nevada Day is observed pursuant to NRS 236.015 or the Saturday or Sunday immediately following that day.
5. A relative of a member of the Nevada National Guard eligible for the exemption pursuant to subsection 4 who resides in the same home or dwelling in this State as the member, and who is related by blood, adoption or marriage within the first degree of consanguinity or affinity to the member, if the sale occurs on the date which Nevada Day is observed pursuant to NRS 236.015 or the Saturday or Sunday immediately following that day.

The provisions of subsections 4 and 5 of NRS 372.7281 granting an exemption to certain members of the Nevada National Guard and their eligible family members during the Nevada Day Weekend was approved by the Legislature pursuant to Senate Bill 440 of the 2021 Session, and expires by limitation on June 30, 2031.

Pursuant to NRS 372.7283, for the purposes of the sales tax exemption for the sale of tangible personal property to the State of Nevada, its unincorporated agencies and instrumentalities, the exemption additionally includes the following:

1. All tangible personal property that is transferred for use by a state entity in accordance with a lease-purchase or an installment-purchase agreement executed pursuant to NRS 353.500 to NRS 353.630, inclusive; and
2. Any type of motor vehicle that is transferred for use by a state entity or a county, city, district, or other local entity, whether by sale or lease and regardless of whether title to the vehicle passes to the state or local entity at any time during the use of the vehicle.

Pursuant to NRS 372.7285, for the purposes of the sales tax exemption for the sale of tangible personal property to the State of Nevada, its unincorporated agencies and instrumentalities, the exemption applies to the sale of a medical device to a governmental entity that is exempt pursuant to NRS 372.325 without regard to whether the person using the medical device or the governmental entity that has purchased the device is deemed to be the holder of title to the device, if:

- (a) The medical device was ordered or prescribed by a provider of health care, within his or her scope of practice, for use by the person to whom it is provided;
- (b) The medical device is covered by Medicaid or Medicare; and
- (c) The purchase of the medical device is made pursuant to a contract between the governmental entity that purchases the medical device and the person who sells the medical device to the governmental entity.

As defined in this section, a “provider of health care” is a physician or physical assistant licensed pursuant to Chapters 630, 630A, or 633 of the NRS, or a perfusionist, dentist, licensed nurse, dispensing optician, optometrist, practitioner of respiratory care, registered physical therapist, podiatric physician, licensed psychologist, licensed audiologist, licensed speech-language pathologist, licensed hearing aid specialist, licensed marriage and family therapist, licensed clinical professional counselor, chiropractor, licensed dietitian or doctor of Oriental medicine in any form.

21. **Nonprofit Organization Created for Religious, Charitable, or Educational Purposes** – Gross receipts from the sale of, and the storage, use or other consumption in this state of, any tangible personal property sold by or to a nonprofit organization created for religious, charitable or educational purposes. **NRS 372.326**
- Pursuant to NRS 372.7287, for the purposes of the sales tax exemption for the sale of tangible personal property to a nonprofit organization created for religious, charitable, or educational purposes, the exemption shall apply to the sale of tangible personal property to a nonprofit organization created for religious, charitable or educational purposes to include any type of motor vehicle that is transferred for use by such a nonprofit organization, whether by sale or lease and regardless of whether title to the vehicle passes to the nonprofit organization at any time during the use of the vehicle.**
22. **Loans or Donations to U.S., State, or Political Subdivisions or Religious or Eleemosynary Organizations** – Gross receipts from the storage, use or other consumption of tangible personal property any such property loaned or donated to:
- The United States, its unincorporated agencies and instrumentalities;
 - Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States;
 - The state of Nevada, its unincorporated agencies and instrumentalities;
 - Any county, city, district or other political subdivision of this state; or
 - Any organization created for religious, charitable or eleemosynary purposes, provided that no part of the net earnings of any such organization inures to the benefit of any private shareholder or individual. **NRS 372.327**
23. **Common Carriers** – The gross receipts from sales of tangible personal property to a common carrier, shipped by the seller via the purchasing carrier under a bill of lading whether the freight is paid in advance or the shipment is made freight charges collect, to a point outside this state and the property is actually transported to the out-of-state destination for use by the carrier in the conduct of its business as a common carrier. **NRS 372.330**
24. **Property Shipped Outside State** – The gross receipts for any sale of tangible personal property which is shipped to a point outside this state pursuant to the contract of sale by delivery by the vendor to such point by means of:
- Facilities operated by the vendor;
 - Delivery by the vendor to a carrier for shipment to a consignee at such point; or
 - Delivery by the vendor to a customs broker or forwarding agent for shipment outside this state. **NRS 372.335**
25. **Personal Property Sold to Contractor Who Is Constituent Part of Governmental, Religious, or Charitable Entity** – Gross receipts from the sale of tangible personal property to and the storage, use or other consumption in this state of tangible personal property for a governmental, religious or charitable entity by a contractor who is a constituent part of a governmental, religious or charitable entity. **NRS 372.340**
26. **Property on Which Sales Tax Paid Is Exempt From Use Tax** – 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. **NRS 372.345**

Local School Support Tax (LSST) and City-County Relief Tax (CCRT) Exemptions

All exemptions to the sales and use tax (state 2 percent portion) are also applicable to the LSST (NRS 374) and the CCRT (NRS 377), as well as to any local option taxes authorized by statute (NRS 377A, 377B, and 543) or special acts that are imposed throughout the state. The provisions of the Streamlined Sales and Use Tax Agreement, an interstate compact designed to create a more uniform sales and use tax system among its member states, require that exemptions to a state's sales and use tax apply to all rates imposed throughout the state.

Because Nevada is a full voting member of the Streamlined Sales and Use Tax Agreement, effective April 1, 2008, there may not be any exemptions to the LSST, the CCRT, or any local option taxes that do not also apply to the state 2 percent portion of the sales and use tax unless it is specifically permitted under the Agreement.

Prior to the state becoming a member of the Agreement, there were several exemptions to the LSST, the CCRT, and the local option taxes that did not apply to the state 2 percent portion. These exemptions, which are listed below, expired on December 31, 2005, as a result of the voters' decision not to approve Question 8 on the 2004 General Election ballot.

1. **Trade-in of Used Vehicles** – The trade-in value of used vehicles when applied to the purchase price of another vehicle. **Though this exemption was scheduled to expire on December 31, 2005, as a result of the failure of Question 8 on the 2004 General Election ballot, the Legislature elected to continue the exemption for the trade-in value of used vehicles for the Local Support School Tax, the City-County Relief Tax, and all local option rates, effective January 1, 2006, through passage of Assembly Bill 554 of the 2005 Session.**

The exemption for the trade-in value of used vehicles became effective for all sales and use tax rates on January 1, 2007, due to voter approval of Question 8 at the 2006 General Election ballot. NRS 374.030

2. **Farm Machinery and Equipment** – Gross receipts from the sale of, and the storage, use or other consumption of farm machinery and equipment employed for the agricultural use of real property. **This exemption was not in effect between January 1, 2006, and December 31, 2006. However, due to passage of Question 8 in the 2006 General Election, this exemption became effective again for all sales and use tax rates on January 1, 2007. NRS 374.286 (See also NRS 374.2861)**
3. **Ophthalmic or Ocular Devices** – Gross receipts from sales and storage, use or other consumption of any ophthalmic or ocular device or appliance prescribed by a physician or optometrist. **NRS 374.287**
4. **Works of Fine Art for Public Display** – Gross receipts from the sales of, and the storage, use or other consumption of works of fine art for public display. **NRS 374.291 (See also NRS 374.2911)**

5. **Aircraft, Aircraft Engines, and Component Parts of Aircraft** – Gross receipts from the sale, and the storage, use or other consumption of:
 - a. Aircraft, aircraft engines and component parts of aircraft or aircraft engines sold or purchased for lease to a commercial air carrier for transporting persons or property; and
 - b. Machinery, tools and other equipment and parts that are used exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or the component parts of aircraft or aircraft engines. **NRS 374.322**
6. **Engines, Chassis, Parts, and Components of Professional Racing Vehicles and Certain Vehicles Used by Racing Teams and Sanctioning Bodies** – Gross receipts from the sale, furnishing or service of, and the storage, use or other consumption of:
 - a. Engines and chassis of a professional racing vehicle;
 - b. Parts and components that are used to replace or rebuild existing parts or components of any engine or chassis of a professional racing vehicle;
 - c. Motor vehicles used by professional racing teams to transport professional racing vehicles or the parts or components of such vehicles; or
 - d. Motor vehicles used by a professional racing team or sanctioning body to transport the business office of the team or body or to transport a hospitality services facility. **NRS 374.323**

Local School Support Tax (LSST) and City-County Relief Tax (CCRT) Abatements

1. The owner of a business or a person who intends to locate or expand a business in this state may apply to the Office of Economic Development for a partial abatement of the local sales and use taxes imposed on the purchase of tangible personal property used to operate, manufacture, service, maintain, test, repair, overhaul, or assemble an aircraft or any component of an aircraft. If the applicant is seeking a partial abatement of the taxes imposed by the Local School Support Tax Law, the application must be approved by a vote of at least two-thirds of the members of the Board of Economic Development.

To be eligible for the abatement, a new business must have five or more full-time employees within one year of receiving its certificate of eligibility for a partial abatement, and an existing business must increase its number of full-time employees by 3 percent or three employees, whichever is greater, within one year of receiving its certificate of eligibility. The business, whether new or existing, must meet at least one of the following three requirements:

- The business must make a capital investment of at least \$250,000 within one year of receiving its certificate of eligibility;
- The business will maintain and possess at least \$5 million of tangible personal property in the state during the period of the partial abatement; or
- The business will pay its employees an average hourly wage that is not less than 100 percent of the average statewide hourly wage, as established by the Employment Security Division of the Department of Employment, Training, and Rehabilitation.

The abatement may be granted to the business for a period of up to 20 years. **NRS 360.753**

2. A person who intends to locate or expand a data center in Nevada may apply to the Office of Economic Development for a partial abatement of taxes imposed on the gross receipts from the sale, and the storage, use, or other consumption, of eligible machinery or use at a data center. If the applicant is seeking a partial abatement of the taxes imposed by the Local School Support Tax Law, the application must be approved by a vote of at least two-thirds of

the members of the Board of Economic Development. The partial abatement may also be given to a business that colocates at a data center that has been approved for a partial abatement.

The abatement may be granted to the data center for a period of up to 10 years, if the data center meets the following requirements:

- The data center will, by not later than the date that is five years after the date on which the abatement becomes effective, have or have added 10 or more full-time employees who are Nevada residents and who will be employed at the data center, and will continue to employ 10 or more full-time employees who are Nevada residents at the data center until at least the date which is 10 years after the date on which the abatement becomes effective.
- Establishing or expanding the data center will require the data center or any combination of the data center and one or more colocated businesses to make in each county in this State in which the data center is located, by not later than the date which is 5 years after the date on which the abatement becomes effective, a cumulative capital investment of at least \$25 million in capital assets that will be used or located at the data center.
- The business will pay its employees an average hourly wage that is not less than 100 percent of the average statewide hourly wage, as established by the Employment Security Division of the Department of Employment, Training, and Rehabilitation.
- The data center will, by not later than the date which is two years after the date on which the abatement becomes effective, provide a health insurance plan for all employees employed at the data center that includes an option for health insurance coverage for dependents of the employees; and the health care benefits provided to employees employed at the data center will meet the minimum requirements for health care benefits established by the Office of Economic Development.
- At least 50 percent of the employees engaged or anticipated to be engaged in the construction of the data center are residents of Nevada, unless waived by the Executive Director of the Office of Economic Development upon proof satisfactory to the Executive Director of the Office of Economic Development that there is an insufficient number of residents of Nevada available and qualified for such employment.

The abatement may be granted to the data center for a period of at least 10 years and up to 20 years, if the data center meets the following requirements:

- The data center will, by not later than the date that is five years after the date on which the abatement becomes effective, have or have added 50 or more full-time employees who are Nevada residents and who will be employed at the data center, and will continue to employ 50 or more full-time employees who are Nevada residents at the data center until at least the date which is 20 years after the date on which the abatement becomes effective.
- Establishing or expanding the data center will require the data center or any combination of the data center and one or more colocated businesses to make in each county in this State in which the data center is located, by not later than the date which is 5 years after the date on which the abatement becomes effective, a cumulative capital investment of at least \$100 million in capital assets that will be used or located at the data center.

- The business will pay its employees an average hourly wage that is not less than 100 percent of the average statewide hourly wage, as established by the Employment Security Division of the Department of Employment, Training, and Rehabilitation.
- The data center will, by not later than the date which is two years after the date on which the abatement becomes effective, provide a health insurance plan for all employees employed at the data center that includes an option for health insurance coverage for dependents of the employees; and the health care benefits provided to employees employed at the data center will meet the minimum requirements for health care benefits established by the Office of Economic Development.
- At least 50 percent of the employees engaged or anticipated to be engaged in the construction of the data center are residents of Nevada, unless waived by the Executive Director of the Office of Economic Development upon proof satisfactory to the Executive Director of the Office of Economic Development that there is an insufficient number of residents of Nevada available and qualified for such employment.

If the Office of Economic Development approves an application for a partial abatement for a data center, the Office may also approve a partial abatement of taxes for each colocated business that enters into a contract to use or occupy, for a period of at least two years, all or a portion of the new or expanded data center. The percentage amount of a partial abatement approved for a colocated business pursuant to this subsection must not exceed the percentage amount of the partial abatement approved for the data center, and the duration of a partial abatement approved for a colocated business must not exceed the duration of the contract or contracts entered into between the colocated business and the data center, including the duration of any contract or contracts extended or renewed by the parties. **NRS 360.754**

3. Certain new or expanded businesses may apply to the Office of Economic Development for an abatement of taxes imposed on the gross receipt from sale, and the storage, use or other consumption, of eligible machinery or equipment for use by that business. "Eligible machinery or equipment" is defined as that machinery or equipment for which a deduction is authorized pursuant to Section 179 of the Internal Revenue Code (Title 26 of the United States Code), with the exception of buildings or the structural components of buildings, equipment used by a public utility, equipment used for medical treatment or machinery or equipment used in mining, machinery or equipment used in gaming. The taxpayer is eligible for the abatement for not more than 2 years. **NRS 374.357**
4. A person who maintains a business or intends to locate a business in certain areas of economic development may apply to the Office of Economic Development for an abatement of taxes imposed on the gross receipt from sale, and the storage, use or other consumption, of eligible machinery or equipment for use by that business. "Eligible machinery or equipment" is defined as that machinery or equipment for which a deduction is authorized pursuant to Section 179 of the Internal Revenue Code (Title 26 of the United States Code), with the exception of buildings or the structural components of buildings, equipment used by a public utility, equipment used for medical treatment or machinery or equipment used in mining, machinery or equipment used in gaming. The taxpayer is eligible for the abatement for at least one year, but not more than 5 years.

The areas of economic development in which the business may locate to become eligible for this abatement are:

- A historically underutilized business zone, as defined in 15 U.S.C. § 632;
- A redevelopment area created pursuant to Chapter 279 of the NRS;
- An area eligible for a community development block grant pursuant to 24 C.F.R. Part 570;
or
- An enterprise community established pursuant to 24 C.F.R. Part 597. **NRS 374.358**

Deferrals of Sales and Use Taxes Due Granted by the Office of Economic Development Under Authorization Granted by Statute

A person may apply to the Office of Economic Development to receive a deferral of the payment of sales and use tax on capital goods whose sales price is \$1,000,000 or more, without interest. If the deferral is approved, the payment of the total amount of tax due must be deferred without interest for the 60-month period beginning on the date that the Office certifies eligibility for the deferral; however, payments of the tax due must be made each month beginning not later than the date which is one year following the certification of the deferral.

If a purchase is made outside of the State from a retailer who is not registered with the Department of Taxation, an application for a deferment must be made in advance or, if the purchase has been made, within 60 days after the date on which the tax is due. If a purchase is made in this State from a retailer who is registered with the Department and to whom the tax is paid, an application must be made within 60 days after the payment of the tax. If the application for a deferment is approved, the taxpayer is eligible for a refund of the tax paid.

The Office of Economic Development shall certify the person's eligibility for a deferment if the person meets the eligibility requirements for partial abatements of taxes granted by the Office pursuant to NRS 360.750; the purchase is consistent with the State Plan for Economic Development developed by the Executive Director of the Office pursuant to subsection 2 of NRS 231.053; and the Office determines that the deferment is a significant factor in the decision of the person to locate or expand a business in Nevada. **NRS 372.397 and NRS 374.402**