

From: [Susan Fisher](#)
To: [Interim Growth and Infrastructure](#)
Cc: [Ken Moen](#)
Subject: AB 161 (2015) Aviation Abatement
Date: Tuesday, August 2, 2022 3:51:20 PM

Madam Chair and Members of the Joint Interim Standing Committee on Growth and Infrastructure,

During last week's meeting, Mr. Ken Moen, President, Nevada Aviation Association, made reference to AB161 from the 2015 session which created a partial abatement of sales and use and personal property taxes to help grow the aviation industry in Nevada. He also mentioned the sole airline that has recently ceased service to Elko Airport (SkyWest).

Assemblywoman Summers-Armstrong asked Mr. Moen if any of the aviation companies that had received incentives/abatements under AB161 have ceased operations.

The bill specifically carved out aircraft regulated under Part 121 of FAA regulations. Part 121 includes major airlines and are defined by size of aircraft as well as being regularly scheduled as common carriers. This includes all commercial airlines so SkyWest was not eligible for any abatement.

As with any tax abatements for any business, GOED has clawback provisions in place in the event a company receives incentives and then does not live up to the requirements, e.g. required dollar investment, required hourly wage, number of employees, etc.

I hope this answers the questions raised.

All the best,
Susan

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