



WORK SESSION DOCUMENT

JOINT INTERIM STANDING COMMITTEE ON REVENUE

(Nevada Revised Statutes [NRS] [218E.320](#))

August 26, 2026

INTRODUCTION

Senator Dina Neal, Chair of the Joint Interim Standing Committee on Revenue (JISC), and Legislative Counsel Bureau (LCB) staff of this Interim Committee have prepared this Work Session Document (WSD) to assist the Committee in determining which legislative measures it will request for the 2027 (84th) Session of the Nevada Legislature, as well as other actions the Committee may endorse. The WSD contains a summary of recommendations presented during public hearings, through communication with individual Committee members, or through correspondence submitted to the Committee members or staff.

The members of the Committee do not necessarily support or oppose the recommendations in this WSD. Committee staff has compiled and organized the proposals so that Committee members can review them and decide whether they want to accept, reject, modify, or take no action on the recommendations. The WSD groups the proposals by topic, and they are not preferentially ordered.

Pursuant to [NRS 218D.160](#), the Committee is limited to ten legislative measures, which includes both bill draft requests (BDRs) and requests for the drafting of resolutions. The Committee may vote to: (1) send as many statements or letters of recommendation or support as it chooses; and (2) include statements in its final report.

Committee members are advised that LCB staff, at the direction of the chair, may coordinate with interested parties to obtain additional information for drafting purposes or for information to be included in the Committee's final report.

RECOMMENDATIONS

A. ECONOMIC DEVELOPMENT AND TAX INCENTIVES

1. Request the drafting of a bill to repeal the provisions of [NRS 360.754](#), allowing for the partial abatement of certain taxes imposed on new or expanded data centers, and to enact a moratorium on the creation or expansion of any data centers in the state.

Recommendation proposed by Senator Dina Neal, Chair, JISC Revenue.

2. Request the drafting of a bill to expand the provisions of [NRS 360.753](#), which allows for partial abatements of certain taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, to allow for the partial abatement of certain taxes imposed on certain eligible aerospace businesses.

Recommendation proposed by Senator Fabian Doñate, Member, JISC Revenue.

3. Request the drafting of a bill to revise the total amount of transferable tax credits for affordable housing authorized pursuant to subsection 1, paragraph (b) of [NRS 360.868](#) from \$40,000,000 to \$80,000,000.

Recommendation based on the overview of the Affordable Housing Tax Credit program given by the Nevada Housing Division at the Committee meeting on [July 8, 2026](#).

4. Request the drafting of a bill to encourage and promote economic development in counties whose population is less than 700,000, beyond what already is available under current law. The proposed bill may include specific items relating to the expansion of housing availability and affordability, particularly in rural areas of the state, as well as other topics relating to economic development in these counties at the discretion of the Chair.

Recommendations based on information presented during the [May 13, 2026](#) Committee meeting.

B. EXCISE TAX POLICY

5. Request the drafting of a bill to expand the tax on live entertainment imposed pursuant to Chapter 368A of the *Nevada Revised Statutes* to include the resale (other than an occasional sale) of admission to a live entertainment event by a reseller.

Recommendation proposed by Senator Dina Neal, Chair, JISC Revenue, based on discussion of the Live Entertainment Tax at the Committee meeting on [February 11, 2026](#). The proposed recommendation is similar to the provisions of Senate Bill 444 of the 2023 (82nd) Legislative Session and Senate Bill 431 of the 2025 (83rd) Legislative Session.

6. Request the drafting of a bill providing for the imposition, administration, collection, and enforcement of a tax on certain digital products electronically transferred to a purchaser, including certain digital subscriptions and similar services.

Recommendation proposed by Senator Dina Neal, Chair, JISC Revenue, based on discussion of the taxation of digital goods at the Committee meeting on [April 1, 2026](#). The proposed recommendation is similar to the provisions of Senate Bill 392 of the 2025 (83rd) Legislative Session.

7. Request the drafting of a bill to revise the tax on other tobacco products located in Chapter 370 of the *Nevada Revised Statutes*. The proposed changes may include one or more of the following:

- a. Revising the structure of the tax to impose it at the retail level, rather than the wholesale level;
- b. Clarifying the definition of “other tobacco product” to include certain tobacco products not currently included in the tax base;
- c. Increasing the tax rate; and
- d. Any other relevant changes to this tax, as determined by the Chair of the Committee.

Recommendation proposed by Senator Dina Neal, Chair, JISC Revenue, based on discussion of tobacco taxes at the Committee meeting on [July 8, 2026](#).

C. OTHER TAX POLICY

8. Request the drafting of a bill providing for various changes to one or more taxes imposed under Title 32 of the *Nevada Revised Statutes*. The bill may make changes to the rates, tax base, or exemptions for one or more of these taxes.

Recommendation proposed by Senator Dina Neal, Chair, JISC Revenue.