Nevada Tax Abatements $1 Billion Investment

NRS 360.750

Companies meeting requirements that include investing at least $1 billion dollars at a single project site within the first ten years can apply for:

- **Personal Property Tax Abatement** of 75% of the tax due for 10 years
- **Real Property Tax Abatement** of 75% of the tax due for 10 years
- **Sales and Use Tax Reduction** depending on the county a company chooses to locate in, the reduced rate ranges between 4.6% and 6.125%* for 15 years
- **Modified Business Tax Abatement** of 75% for 10 years

The company must meet the following investment and job creation criteria:

- Paying 100% or more of the Statewide average wage **(32.86 FY27)**
- Offer medical insurance plan and pay at least 65% of the plans premium costs
- Each employer engaged in construction must offer coverage under a medical insurance plan
- 50% of all employees engaged in construction on the project site must be Nevada residents
- 50% of all employees engaged at the project must be Nevada residents

Company Responsibilities

- Provide third party audit at least one time per year
- Quarterly report on project progress for first two years after project approval
- Maintain continuous business operations in Nevada for at least 10 years
- Register pursuant to the laws of Nevada

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