Nevada Aviation Tax Abatements
NRS 360.753

Companies meeting requirements that include owning, operating, maintaining, servicing, testing, repairing, overhauling, or assembling an aircraft or any component of an aircraft may qualify for:

- **Personal Property Tax Abatement** of 50% of the tax due for 10 years
- **Potential Sales and Use Tax Abatement to 2% on equipment and parts of an aircraft for 10 years** - requires the Governor's Office of Economic Development Board to approve a reduction to 2% by a two-thirds vote. If this is not approved, the abatement will be reduced to 4.6%

The company must meet all three requirements within the first 5 years of operation listed below:

New Companies Must

- Create 5 or more new full-time jobs within one year
- Pay an average wage of at least 100% of the statewide average wage **($32.86 for FY27)**
- The company offers a medical insurance plan and pay at least 65% of the plan's premium costs
- If the business will have at least 50 full-time employees on the payroll of the business by the eighth calendar quarter following the calendar quarter in which the abatement becomes effective the business has a policy for paid family and medical leave and agrees that all employees who have been employed by the business for at least one year will be eligible for at least 12 weeks of paid family and medical leave at a rate of at least 55 percent of the regular wage of the employee

In addition to the above requirements the company must meet one of the following criteria:

- Make a new capital investment of at least $250,000 within 1 year
- Maintain and possess in this State tangible personal property of not less than $5,000,000
- The business develops, refines or owns a patent or other intellectual property, or has been issued a FAA certificate (14 CFR Part 21)

Existing Companies Must

- Within one year increase the number of full-time employees by 3% or 3, whichever is greater
- Pay an average wage of at least 100% of the statewide average wage

In addition to the above requirements the company must meet one of the following criteria:

- Make a new capital investment of at least $250,000 within one year
- Maintain and possess in this State tangible personal property of not less than $5,000,000
- The business develops, refines or owns a patent or other intellectual property, or has been issued a FAA certificate (14 CFR Part 21)

Additional Statutory Requirements

- Maintain the business in Nevada for 5 years
- Register pursuant to the laws of Nevada

GOED
NEVADA GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT
goed.nv.gov

Updated Aug. 2026