



**DEPARTMENT OF ADMINISTRATION**

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**BUDGET DIVISION  
ENERGY-RELATED TAX INCENTIVE FISCAL NOTE  
FOR  
Copper Mountain Solar 3, LLC,  
a Sempra Energy Company.  
as required by NRS 701A.375-1(a)**

November 26, 2013

Prepared by: Janet Rogers for Jeff Mohlenkamp, Budget Division Director

Based on the information submitted by the applicant and provided to the Department of Administration by the Nevada State Office of Energy, the Budget Division estimates that the energy-related sales and use tax incentives provided to Copper Mountain Solar 3, LLC, a Sempra Energy Company, for the development and operation of a solar power generation facility in Bolder City, Nevada will result in the State foregoing the following revenues:

STATE SALES AND USE TAX ABATED —

The Copper Mountain Solar 3, LLC project application indicates they will purchase items subject to Nevada's 2.0% state sales and use tax totaling \$366,622,502. Given this information, the General Fund will be impacted by an abatement totaling \$7,332,450, less any applicable collection allowance.

Fiscal Year	Expenditure Subject to Abatement	Amount Abated
FY 2014	\$ 304,800,960	\$ 6,096,019
FY 2015	\$ 61,399,542	\$ 1,227,991
FY 2016	\$ 422,000	\$ 8,440
Total	\$ 366,622,502	\$ 7,332,450