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**FISCAL IMPACT
Renewable Energy Partial Abatement of Sales/Use Taxes**

Mountain View Solar, LLC

In accordance with the provisions NRS 701A of the Nevada Revised Statutes, Mountain View Solar, LLC has requested a Sales and Use Tax Abatement for their Renewable Energy Project. This project is located in Clark County. Upon approval, this project would be granted a partial abatement of Sales and Use Tax for a period of three years, commencing on the date of approval.

The Nevada State Office of Energy has provided to the Department of Taxation a completed copy of the Renewable Energy Tax Abatements Application for this project. According to Schedule 6 of this application, Mountain View Solar, LLC will purchase a total of \$34,307,500.00 worth of tangible, personal property subject to Sales and/or Use Tax during the first year of the abatement period. At the current Sales or Use Tax rate for Clark County, the full Sales Tax for these purchases would be \$2,778,907.50 less any applicable collection allowance.

According to Schedule 7 and Schedule 8 of this application form, Mountain View Solar, LLC will be making no purchases of tangible personal property subject to Sales and/or Use Tax during the second and third year of the abatement period.

Based on this information, the Department of Taxation projects the following Sales Tax related fiscal impact for the three years of the abatement period.

Sales Tax Component	Tax Rate	First Year	Second Year	Third Year	TOTAL
	8.10%	JULY 1, 2013 - JUN 30, 2014	JULY 1, 2014 - JUN 30, 2015	JULY 1, 2015 - JUN 30, 2016	
Sales/Use Tax (General Fund)	2.00%	\$686,150.00	\$0.00	\$0.00	\$686,150.00
Local School Support Tax	2.25%	\$771,918.75	\$0.00	\$0.00	\$771,918.75
Basic City Relief	0.50%	\$171,537.50	\$0.00	\$0.00	\$171,537.50
Supp. City County Relief	1.75%	\$600,381.25	\$0.00	\$0.00	\$600,381.25
County Option	1.60%	\$548,920.00	\$0.00	\$0.00	\$548,920.00

*Local School Support Tax Rate paid at time of purchase is subject to current rate in statute.