

## Renewable Energy Tax Abatements

- The facility must plan to be operational for at least 10 years
- The name plate production capacity of the facility must be 10 MW or greater
- Must commit to obtain a valid business license and all other permits required by the county, city or town in which the facility operates
- No funding is or will be provided by any governmental entity in this State for the acquisition, design or construction of the facility or for the acquisition of any land therefor, except any private activity bonds as defined in 26 U.S.C. § 141.
- If the facility will be located in a county whose population is 100,000 or more or a city whose population is 60,000 or more, the facility meets the following requirements:
  1. 75 or more full-time employees working on the construction during the second quarter of construction\*
  2. 50 percent who are residents of Nevada
  3. \$10,000,000 capital investment in this State
- If the facility will be located in a county whose population is less than 100,000 or a city whose population is less than 60,000, the facility meets the following requirements:
  1. 50 or more full-time employees working on the construction of the facility during the second quarter of construction\*
  2. At least 50 percent who are residents of Nevada
  3. \$3,000,000 capital investment in this State
- The average hourly wage that will be paid by the facility to its employees in this State is at least 110 percent of the average statewide hourly wage, excluding management and administrative employees, as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation on July 1 of each fiscal year
- The average hourly wage of the employees working on the construction of the facility will be at least 175 percent of the average statewide hourly wage, excluding management and administrative employees, as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation on July 1 of each fiscal year
- The employees working on the construction of the facility must be provided a health insurance plan that is provided by a third-party administrator and includes health insurance coverage for dependents of the employees
- Cannot apply during any period in which the facility is receiving another abatement or exemption from property tax and/or sales and use taxes imposed

*\* For reporting purposes, the “second quarter of construction” is weeks 13 through 26 of a 52-week construction period. However, if the construction period is expected to last more or less than 52 weeks, justification may be provided to and considered by the Director of the Office of Energy as to why there should be an adjustment in the duration/timing of the “second quarter of construction” reporting to the Office of Energy.*

**Please refer to the Regulation and Statute for complete program details and requirements.**