NEVADA TAX ABATEMENTS: URBAN LOCATION *This is a summary only, please refer to Nevada Revised Statutes for complete abatement program requirements			Sales & Use Tax Abatement Approximate 75% tax abatement on capital equipment purchases - rate reduced to 2% NRS 374.357	Modified Business Tax Abatement Up to 50% abatement for up to 4 years on quarterly payroll over $50,000 taxed at 1.475% NRS 363B.120	Personal Property Tax Abatement Up to 50% abatement for up to 10 years on personal property NRS 361.0687	Real Property Tax Abatement for Recycling Up to 50% abatement for up to 10 years on real property for qualified recycling businesses NRS 701A.210	Aviation Parts Tax Abatement Approximate 75% sales tax and 50% personal property tax abatements for up to 20 years AB 161 78th (2015) Session	Data Center Tax Abatement Approximate 75% sales tax and 75% personal property tax abatements for up to 10 or 20 years SB 170 78th (2015) Session
Requirement Type & Timeline			2 years	2 years	2 years	2 years	1 year	5 years
Capital Investment	Urban >100,000/60,000	New	$1,000,000	$1,000,000	$5,000,000 Manufacturing $1,000,000 Non-Manufacturing	$5,000,000 Manufacturing $1,000,000 Non-Manufacturing	$250,000	$25,000,000 for 10 years $100,000,000 for 20 years
		Expansion	20% of the value of prior year tangible property	20% of the value of prior year tangible property	20% of the value of prior year tangible property	20% of the value of prior year tangible property	$250,000	$25,000,000 for 10 years $100,000,000 for 20 years
Number of Primary Jobs Created	Urban >100,000/60,000	New	50	50	50	50	5	10 for 10 years 50 for 20 years
		Expansion	10% or 25 whichever is greater	10% or 25 whichever is greater	10% or 25 whichever is greater	10% or 25 whichever is greater	3% or 3 whichever is greater	10 for 10 years 50 for 20 years
Minimum Hourly Wage Level	Urban >100,000/60,000	New	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)
		Expansion	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)	100% average statewide wage ($20.89 FY16)

NEVADA TAX ABATEMENTS: RURAL LOCATION *This is a summary only, please refer to Nevada Revised Statutes for complete abatement program requirements			Sales & Use Tax Abatement Approximate 75% tax abatement on capital equipment purchases - rate reduced to 2% *NRS 374.357*	Modified Business Tax Abatement *Up to 50% abatement for up to 4 years on quarterly payroll over $50,000 taxed at 1.475%* *NRS 363B.120*	Personal Property Tax Abatement *Up to 50% abatement for up to 10 years on personal property* *NRS 361.0687*	Real Property Tax Abatement for Recycling *Up to 50% abatement for up to 10 years on real property for qualified recycling businesses* *NRS 701A.210*	Aviation Parts Tax Abatement Approximate 75% sales tax and 50% personal property tax abatements for up to 20 years AB 161 78th (2015) Session	Data Center Tax Abatement Approximate 75% sales tax and 75% personal property tax abatements for up to 10 or 20 years SB 170 78th (2015) Session
Requirement Type & Timeline			**2 years**	**2 years**	**2 years**	**2 years**	**1 year**	**5 years**
Capital Investment	Rural <100,000/60,000	New	$250,000	$250,000	$1,000,000 Manufacturing $250,000 Non-Manufacturing	$1,000,000 Manufacturing $250,000 Non-Manufacturing	$250,000	$25,000,000 for 10 years $100,000,000 for 20 years
		Expansion	20% of the value of prior year tangible property	20% of the value of prior year tangible property	20% of the value of prior year tangible property	20% of the value of prior year tangible property	$250,000	$25,000,000 for 10 years $100,000,000 for 20 years
Number of Primary Jobs Created	Rural <100,000/60,000	New	10	10	10	10	5	10 for 10 years 50 for 20 years
		Expansion	10% or 6 whichever is greater	10% or 6 whichever is greater	10% or 6 whichever is greater	10% or 6 whichever is greater	3% or 3 whichever is greater	10 for 10 years 50 for 20 years
Minimum Hourly Wage Level	Rural <100,000/60,000	New	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less
		Expansion	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less	100% statewide or county average wage, whichever is less