

Amendment No. 192

Senate Amendment to Senate Bill No. 257	(BDR 58-538)
<b>Proposed by:</b> Senate Committee on Growth and Infrastructure	
<b>Amends:</b> Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION	Initial and Date		SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/>	Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/>	Lost <input type="checkbox"/>
Concurred In <input type="checkbox"/>	Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/>	Not <input type="checkbox"/>
Receded <input type="checkbox"/>	Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/>	Not <input type="checkbox"/>

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.





SENATE BILL NO. 257—SENATOR DALY

MARCH 13, 2023

Referred to Committee on Growth and Infrastructure

SUMMARY—Revises provisions governing tax abatements for certain renewable energy facilities. (BDR 58-538)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to energy; revising provisions governing payroll reporting by certain renewable energy facilities that receive certain tax abatements; revising provisions governing compliance reports submitted to the Director of the Office of Energy within the Office of the Governor by certain renewable energy facilities that receive certain tax abatements; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law authorizes a person who intends to locate a facility for the generation of  
2 process heat from solar renewable energy, a wholesale facility for the generation of electricity  
3 from renewable energy, a facility for the storage of energy from renewable generation or a  
4 hybrid renewable generation and energy storage facility in this State to apply to the Director  
5 of the Office of Energy within the Office of the Governor for a partial abatement of certain  
6 sales and use taxes or property taxes. (NRS 701A.360) Under existing law, a recipient of such  
7 a partial abatement is required to submit an annual payroll report to the Office of Energy and  
8 the board of county commissioners of the county in which the facility is located. (NRS  
9 701A.379) Additionally, existing law requires the Director to adopt regulations requiring each  
10 recipient of a partial abatement to file annually with the Director such information as may be  
11 necessary for the Director to determine the compliance of the recipient with the eligibility  
12 requirements for the partial abatement. (NRS 701A.390) ~~This~~ **Sections 1.7 and 2 of this bill**  
13 ~~requires~~ **require** the payroll report and the compliance report to be filed with the Office of  
14 Energy, the board of county commissioners and the Director, as applicable, each quarter ~~and~~  
15 **during the term of construction of a facility and annually at all other times. Section 1 of**  
16 **this bill defines the term “term of construction.” Section 1.3 of this bill makes a**  
17 **conforming change to indicate the proper placement of section 1 in the Nevada Revised**  
18 **Statutes.**

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1. Chapter 701A of NRS is hereby amended by adding thereto a**  
2 **new section to read as follows:**

1 *“Term of construction” means the period which begins when a building*  
 2 *permit is issued for the construction of a facility and ends:*

3 *1. When the facility goes online; or*

4 *2. At such other time as the Director may determine.*

5 *Sec. 1.3. NRS 701A.300 is hereby amended to read as follows:*

6 701A.300 As used in NRS 701A.300 to 701A.390, inclusive, *and section 1 of*  
 7 *this act*, unless the context otherwise requires, the words and terms defined in NRS  
 8 701A.305 to 701A.345, inclusive, *and section 1 of this act* have the meanings  
 9 ascribed to them in those sections.

10 ~~Section 1.7.~~ *Sec. 1.7.* NRS 701A.379 is hereby amended to read as follows:

11 701A.379 A recipient of a partial abatement of taxes pursuant to NRS  
 12 701A.300 to 701A.390, inclusive, *and section 1 of this act* shall submit ~~annually~~  
 13 ~~quarterly~~ to the Office of Energy and the board of county commissioners of the  
 14 county in which the facility is located a certified payroll report on a form or in a  
 15 format prescribed by the Director. The certified payroll report must:

16 1. Be accompanied by a statement certifying the truthfulness and accuracy of  
 17 the payroll report; ~~and~~

18 2. Include the information contained in the records required to be kept  
 19 pursuant to NRS 701A.377 ~~;~~ *and*

20 *3. Be submitted quarterly during the term of construction of the facility and*  
 21 *annually at all other times.*

22 *Sec. 2.* NRS 701A.390 is hereby amended to read as follows:

23 701A.390 The Director:

24 1. Shall adopt regulations:

25 (a) Prescribing the minimum level of benefits that a facility must provide to its  
 26 employees;

27 (b) Prescribing such requirements for an application for a partial abatement  
 28 pursuant to NRS 701A.300 to 701A.390, inclusive, *and section 1 of this act* as will  
 29 ensure that all information and other documentation necessary for the Director, in  
 30 consultation with the Office of Economic Development, to make an appropriate  
 31 determination is filed with the Director;

32 (c) Requiring each recipient of a partial abatement pursuant to NRS 701A.300  
 33 to 701A.390, inclusive, *and section 1 of this act* to file ~~annually~~ ~~quarterly~~  
 34 with the Director, *quarterly during the term of construction of a facility and annually*  
 35 *at all other times*, such information and documentation as may be necessary for the  
 36 Director to determine whether the recipient is in compliance with any eligibility  
 37 requirements for the abatement; and

38 (d) Regarding the capital investment that a facility must make to meet the  
 39 requirement set forth in paragraph (d) or (e) of subsection 1 of NRS 701A.365; and

40 2. May adopt such other regulations as the Director determines to be  
 41 necessary to carry out the provisions of NRS 701A.300 to 701A.390, inclusive, ~~;~~  
 42 *and section 1 of this act*; and

43 3. May charge and collect a fee from each applicant who submits an  
 44 application for a partial abatement pursuant to NRS 701A.300 to 701A.390,  
 45 inclusive, ~~;~~ *and section 1 of this act*. The amount of the fee must consist of:

46 (a) An amount that does not exceed the actual cost to the Director for  
 47 processing and approving the application; and

48 (b) A reasonable amount established by a regulation adopted by the Director  
 49 pursuant to this paragraph. The Office shall use the proceeds of the fee for activities  
 50 of the Office that support and expand renewable energy development in this State  
 51 and are specified in a regulation adopted by the Director pursuant to this paragraph.  
 52 The Director shall adopt regulations specifying the amount of the fee described in

1 this section and setting forth the specific activities of the Office that the proceeds of  
2 the fee will support and expand.

3 **Sec. 3.** This act becomes effective on July 1, 2023 ~~§~~ **and expires by**  
4 **limitation on June 30, 2049.**