

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  
2 generation of process heat from solar renewable energy, a wholesale facility for the  
3 generation of electricity from renewable energy, a facility for the storage of energy  
4 from renewable generation or a hybrid renewable generation and energy storage  
5 facility in this State to apply to the Director of the Office of Energy within the  
6 Office of the Governor for a partial abatement of certain sales and use taxes or  
7 property taxes. (NRS 701A.360) Under existing law, a recipient of such a partial  
8 abatement is required to submit an annual payroll report to the Office of Energy  
9 and the board of county commissioners of the county in which the facility is  
10 located. (NRS 701A.379) Additionally, existing law requires the Director to adopt  
11 regulations requiring each recipient of a partial abatement to file annually with the  
12 Director such information as may be necessary for the Director to determine the  
13 compliance of the recipient with the eligibility requirements for the partial  
14 abatement. (NRS 701A.390) This bill requires the payroll report and the  
15 compliance report to be filed with the Office of Energy, the board of county  
16 commissioners and the Director, as applicable, each quarter.



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

1     **Section 1.** NRS 701A.379 is hereby amended to read as  
2 follows:

3     701A.379 A recipient of a partial abatement of taxes pursuant  
4 to NRS 701A.300 to 701A.390, inclusive, shall submit ~~annually~~  
5 *quarterly* to the Office of Energy and the board of county  
6 commissioners of the county in which the facility is located a  
7 certified payroll report on a form or in a format prescribed by the  
8 Director. The certified payroll report must:

- 9     1. Be accompanied by a statement certifying the truthfulness  
10 and accuracy of the payroll report; and  
11     2. Include the information contained in the records required to  
12 be kept pursuant to NRS 701A.377.

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

14     701A.390 The Director:

15     1. Shall adopt regulations:

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

18     (b) Prescribing such requirements for an application for a partial  
19 abatement pursuant to NRS 701A.300 to 701A.390, inclusive, as  
20 will ensure that all information and other documentation necessary  
21 for the Director, in consultation with the Office of Economic  
22 Development, to make an appropriate determination is filed with the  
23 Director;

24     (c) Requiring each recipient of a partial abatement pursuant to  
25 NRS 701A.300 to 701A.390, inclusive, to file ~~annually~~ *quarterly*  
26 with the Director such information and documentation as may be  
27 necessary for the Director to determine whether the recipient is in  
28 compliance with any eligibility requirements for the abatement; and

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

32     2. May adopt such other regulations as the Director determines  
33 to be necessary to carry out the provisions of NRS 701A.300 to  
34 701A.390, inclusive; and

35     3. May charge and collect a fee from each applicant who  
36 submits an application for a partial abatement pursuant to NRS  
37 701A.300 to 701A.390, inclusive. The amount of the fee must  
38 consist of:

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

41     (b) A reasonable amount established by a regulation adopted by  
42 the Director pursuant to this paragraph. The Office shall use the



1 proceeds of the fee for activities of the Office that support and  
2 expand renewable energy development in this State and are  
3 specified in a regulation adopted by the Director pursuant to this  
4 paragraph. The Director shall adopt regulations specifying the  
5 amount of the fee described in this section and setting forth the  
6 specific activities of the Office that the proceeds of the fee will  
7 support and expand.

8 **Sec. 3.** This act becomes effective on July 1, 2023.



