STATE OF NEVADA

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FISCAL IMPACT
Renewable Energy Partial Abatement of Sales/Use Taxes
August 7, 2026

SOUTHERN BIGHORN II SOLAR ENERGY AND BATTERY PROJECT

In accordance with the provisions NRS 701A of the Nevada Revised Statute, Southern Bighorn II Solar Energy and Battery Project has requested a Sales and Use Tax Abatement for their Renewal Energy Project. This project is in Clark County. Upon arrival this project will be granted a partial abatement of Sales and Use Tax for a period of two years, commencing on the date of approval.

The Governor's Office of Energy has provided to the Department of taxation a completed copy of the Renewable Energy Tax Abatement Application for this project. According to Schedule 6 of this application, Southern Bighorn II Solar Energy and Battery Project will purchase a total of $3,142,851.69 worth of tangible personal property subject to Sales and/or Use Tax during the first fiscal year of the abatement period. At the current Sales and/or Use tax rate for Clark County, the full Sales Tax for these purchases would be $263,213.83 less any applicable collection allowance.

According to Schedule 7 of this application from Southern Bighorn II Solar Energy and Battery Project will purchase $2,789,516.24 worth of tangible personal property subject to Sales and/or Use Tax during the second year of the abatement period. Schedule 8 shows no tangible personal property subject to Sales and/or Use Tax will be purchased during the third year.

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

Sales Tax Component	Tax Rate	First Year	Second Year	Third Year	
	8.375%	**2027**	**2028**	**2029**	**Total**
Sales/Use Tax (General Fund)	2.000%	62,857.03	55,790.32	-	118,647.36
Local School Support Tax*	2.600%	81,714.14	72,527.42	-	154,241.57
Basic City-County Relief	0.500%	15,714.26	13,947.58	-	29,661.84
Supplemental City-County Relief	1.750%	54,999.90	48,816.53	-	103,816.44
County Option	1.525%	47,928.49	42,540.12	-	90,468.61

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

Total Amount Abated	1st Year	$62,857.03
(State & Local/County):	2nd year	$55,790.32
	3rd Year	$0.00

	Total	118,647.36
Total Amount Abated (Local/County Only):	1st Year	$118642.65
	2nd year	$105,304.24
	3rd Year	$0.00
	Total	$223,946.89

First Year Purchases	$3,142,851.69
Second Year Purchases	$2,789,516.24
Third Year Purchases	$0.00

County	Clark
Sales Tax Rate	8.375%
Full Sales Tax First Year	$263,213.83

Sales/Use Tax General Fund	2.000%
Local School Support Tax	2.600%
Basic City-County Relief Tax	0.500%
Supplemental City-County Relief Tax	1.750%
County Option	1.525%