

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency  
(read here: <https://goodjobsfirst.org/financialexposure>)

## APPENDIX for Nevada

Transparency scores for major state programs  
(\* see next page for scoring details)

Program Description	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Data Centers Tax Abatement - Program offers a personal property tax abatement 75% of taxes due for 10 or 20 years, and a sales and use abatement reducing the rate to 2% for 10 or 20 years.	<a href="#">\$36 million (2020)</a>	<a href="#">Source 1</a> <a href="#">Source 2</a>	68/100
Modified Business Tax Abatement - Tax abatement of up to 50% for 4 years for new and expanding businesses	unavailable	<a href="#">Source 1</a> <a href="#">Source 2</a>	68/100
Personal Property Tax Abatement - Abatement of up to 50% on business personal property taxes owed by companies that locate or expand their business in the state.	<a href="#">\$33 million (2020)</a>	<a href="#">Source 1</a> <a href="#">Source 2</a>	68/100
Sales and Use Tax Abatement - Tax abatement reducing the rate to 2% for 2 years for a new company and 4.6% for 2 years for an expanding company	unavailable	<a href="#">Source 1</a> <a href="#">Source 2</a>	68/100
Transferable Tax Credit for Film and Other Productions - Transferable tax credit on qualified in-state expenses for films, TV series, web series, and video games.	<a href="#">\$4.9 million (2021)</a>	<a href="#">Source 1</a> <a href="#">Source 2</a>	46/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<b>Maximum possible score</b>	<b>Data Centers Tax Abatement</b>	<b>Modified Business Tax Abatement</b>	<b>Personal Property Tax Abatement</b>	<b>Sales and Use Tax Abatement</b>	<b>Transferable Tax Credit for Film and Other Productions</b>
<b>Scoring Details for Nevada Programs</b>						
<i>Score criteria (point values in parentheses)</i>						
<b>PROJECT INFORMATION</b>						
address/coordinates (8); zip code (5); city or county (3)	<b>8</b>	4	4	4	4	2
month + year of agreement/contract/project (1)	<b>1</b>	1	1	1	1	1
nature of project (1)	<b>1</b>	1	1	1	1	1
<b>ADVANCE NOTICE AND PUBLIC PARTICIPATION</b>						
full applications (5); applicant names + amounts (2); applicant names (1)	<b>5</b>	3	3	3	3	3
cost-benefit analysis at least 15 days in advance (3)	<b>3</b>	0	0	0	0	0
meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)	<b>4</b>	3	3	3	3	3
full draft agreements ahead of approval (3); full agreements after (1)	<b>3</b>	0	0	0	0	0
<b>RECIPIENT IDENTITY</b>						
federal employer identification number (1)	<b>1</b>	0	0	0	0	0
industry classification NAICS code (1)	<b>1</b>	0	0	0	0	0
parent company for all awardees (3)	<b>3</b>	0	0	0	0	0
<b>SUBSIDY INFORMATION</b>						
approved/awarded subsidy value (4)	<b>4</b>	4	4	4	4	4
disbursed/claimed subsidy amount (6)	<b>6</b>	0	0	0	0	6
status + penalty actions (10); status only (5)	<b>10</b>	5	5	5	5	0
<b>JOB CREATION REPORTING</b>						
number of projected new/retained jobs/trainees (6)	<b>6</b>	6	6	6	6	0
number of actual new/retained jobs/trainees (14)	<b>14</b>	14	14	14	14	14
<b>WAGES/PAYROLL REPORTING</b>						
projected wage/payroll for new/retained jobs (5)	<b>5</b>	5	5	5	5	0
actual wage/payroll for new/retained jobs (10)	<b>10</b>	10	10	10	10	5
<b>EXPENDITURE/INVESTMENT REPORTING</b>						
projected capital investment/expenditure/cost (1)	<b>1</b>	1	1	1	1	1
actual capital investment/expenditure/cost (4)	<b>4</b>	4	4	4	4	0
<b>DATA ACCESSIBILITY AND USABILITY</b>						
two clicks from program page (3); - 1 for every additional click	<b>3</b>	2	2	2	2	2
unambiguous data and explanations (2)	<b>2</b>	2	2	2	2	1
five years of data placed together (2); on different pages (1)	<b>2</b>	2	2	2	2	2
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	1	1	1	1	1
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>46</b>

see next page for scoring notes

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## Scoring Notes for Nevada

Nevada's main disclosure source is the reports [page](#) on the Governor's Office of Economic Development (GOED) website. The page offers annual GOED Biennial reports (which contain recipient data for personal property tax, sales and use tax, modified business tax, and data centers tax abatements) and GOED Film Office reports, among others. All reports can be downloaded in PDF format. GOED Biennial reports disclose recipient level data such as company names, project county, subsidy awards, project status, investment reporting, and both job and wage promises and outcomes. We deducted points from each program in the data accessibility category because there's no easy way to search through GOED's report catalogue.

Other recipient level data is available in documents that are posted on the GOED Board's "Notices & Agendas" [page](#), which is why all programs scored in this study received additional points in some categories. Two points were deducted from each program's advanced notice category because it's not clear whether the GOED Board posts company applications prior to approval or afterwards.

### Data Centers Tax Abatement

Disclosure link 1: <https://goed.nv.gov/additional-resources/reports/>

Disclosure link 2: <https://goed.nv.gov/about/notices-agendas/>

The program received an additional point in the project information category because addresses are listed in company applications, which are posted on the GOED Board's "Notices & Agendas" page.

### Modified Business Tax Abatement

Disclosure link 1: <https://goed.nv.gov/additional-resources/reports/>

Disclosure link 2: <https://goed.nv.gov/about/notices-agendas/>

The program received an additional point in the project information category because addresses are listed in company applications, which are posted on the GOED Board's "Notices & Agendas" page.

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### **Personal Property Tax Abatement**

Disclosure link 1: <https://goed.nv.gov/additional-resources/reports/>

Disclosure link 2: <https://goed.nv.gov/about/notices-agendas/>

The program received an additional point in the project information category because addresses are listed in company applications, which are posted on the GOED Board's "Notices & Agendas" page.

### **Sales and Use Tax Abatement**

Disclosure link 1: <https://goed.nv.gov/additional-resources/reports/>

Disclosure link 2: <https://goed.nv.gov/about/notices-agendas/>

The program received an additional point in the project information category because addresses are listed in company applications, which are posted on the GOED Board's "Notices & Agendas" page.

### **Transferable Tax Credit for Film and Other Productions**

Disclosure link 1: <https://goed.nv.gov/additional-resources/reports/>

Disclosure link 2: <https://goed.nv.gov/about/notices-agendas/>

GOED Film Office annual reports disclose recipient level data such as company names, subsidy awards and payments, job outcomes, and projected investments. Partial credit was given for wage outcomes because the film report discloses total wage and wage impact.

The program received partial credit in the project information category because addresses are listed in production company applications, which are posted on the GOED Board's "Notices & Agendas" page.