

Summary of Changes to Amendment

- Amend Section 2 (2)(n)(3) to consolidate fire protection district provisions, limit the amount of the GSA to 10% of the total abatement approved by GOED, and limit payments to defraying the costs for services and infrastructure. Additionally, delete Section 2 (2)(o) as it has been consolidated into Section 2 (2)(n)(3) *(Page 5)*
- Amended Section 2 (3)(e)(2) to prohibit the abatement of taxes into the previous fiscal year in which the application was received *(Page 7)*
- Added Section 2 subsection 13 to include an itemized list of potential GSA services *(Page 9)*
- Amend Section 3 subsection (1)(a) to allow, rather than require, a city, county, or fire protection district to select a representative to receive information *(Page 10)*
- Amend Section 3 to add a subsection (1)(b) to allow a letter of acknowledgement to include a request by the county for a GSA and remove GOED determination *(Page 11)*
- Delete Section 4 *(Page 14)*
- Amend Section 6 (2)(n)(3) to consolidate fire protection district provisions, limit the amount of the GSA to 20% of the total abatement approved by GOED, and limit payments to defraying the costs for services and infrastructure. Additionally, delete Section 6 (2)(o) as it has been consolidated into Section 6 (2)(n)(3) *(Page 17)*
- Amended Section 6 (3)(e)(2) to prohibit the abatement of taxes into the previous fiscal year in which the application was received *(Page 19)*
- Added Section 6 subsection 11 to include an itemized list of potential GSA services *(Page 20)*
- Amend Section 7 subsection (1)(a) to allow, rather than require, a city, county, or fire protection district to select a representative to receive information *(Page 21)*
- Amend Section 7 to add a subsection (1)(b) to allow a letter of acknowledgement to include a request by the county for a GSA and remove GOED determination *(Page 22)*
- Delete Section 8 *(Page 25)*

~~Section 1. NRS 360.755 is hereby amended to read as follows:~~

~~360.755 1. If the Office of Economic Development approves an application by a business for an abatement of taxes pursuant to NRS 360.950 or a partial abatement pursuant to NRS 360.750, 360.753, 360.754 or 360.890, the agreement with the Office must provide that the business:~~

- ~~(a) Agrees to allow the Department to conduct audits of the business to determine whether the business is in full compliance with the requirements for the abatement or partial abatement; and~~
~~(b) Consents to the disclosure of the audit reports in the manner set forth in this section.~~

~~2. If the Department conducts an audit to determine whether a business approved to receive a partial abatement of taxes pursuant to NRS 360.754 on or before December 31, 2056, is in full compliance with the requirements for the partial abatement, the Department, as part of the audit, must determine:~~

- ~~(a) The colocated businesses that have entered into a contract with the business to use or occupy all or part of the data center for~~

~~which the abatement was approved.~~

~~(b) The taxable personal property owned, claimed, possessed, controlled or managed by the business and each collocated business described in paragraph (a), including, without limitation, the cost of acquisition of each item of taxable personal property and the cost of any improvements of the personal property, such as additions to or renovations of the property other than routine maintenance or repairs, and the year in which each item of taxable personal property was acquired.~~

~~3. If the Department conducts an audit of the business to determine whether the business is in full compliance with the requirements for the abatement or partial abatement, the Department shall, upon request, provide [the]:~~

~~(a) The audit report to the Office of Economic Development [3.]; and~~

~~(b) Any information determined pursuant to subsection 2 to the county assessor and county treasurer of the county in which the data center is located. The information provided to the county assessor and county treasurer pursuant to this paragraph:~~

~~(1) Is confidential proprietary information of the business;~~

~~(2) Is not a public record;~~

~~(3) Must be redacted by the Executive Director of the Office of Economic Development from any audit report that is disclosed to the public; and~~

~~(4) Must not be disclosed to any person who is not an officer or employee of the Department, or the county assessor or county treasurer to whom the information was provided, unless the business consents to the disclosure.~~

~~4. Until the business has exhausted all appeals to the Department and the Nevada Tax Commission relating to the audit, the information contained in the audit report provided to the Office of Economic Development:~~

~~(a) Is confidential proprietary information of the business;~~

~~(b) Is not a public record; and~~

~~(c) Must not be disclosed to any person who is not an officer or employee of the Office of Economic Development unless the business consents to the disclosure.~~

~~[4.] 5. After the business has exhausted all appeals to the Department and the Nevada Tax Commission relating to the audit:~~

~~(a) The audit report provided to the Office of Economic Development is a public record; and~~

~~(b) Upon request by any person, the Executive Director of the Office of Economic Development shall disclose the audit report to the person who made the request, except for any information in the audit report that is protected from disclosure pursuant to subsection [5.]~~

~~5. | 6.~~

~~6. Before the Executive Director of the Office of Economic Development discloses the audit report to the public, the business may submit a request to the Executive Director to protect from disclosure any information in the audit report which, under generally accepted business practices, would be considered a trade secret or other confidential proprietary information of the business. After consulting with the business, the Executive Director shall determine whether to protect the information from disclosure. The decision of the Executive Director is final and is not subject to judicial review. If the Executive Director determines to protect the information from disclosure, the protected information:~~

- ~~(a) Is confidential proprietary information of the business;~~
- ~~(b) Is not a public record;~~
- ~~(c) Must be redacted by the Executive Director from any audit report that is disclosed to the public; and~~
- ~~(d) Must not be disclosed to any person who is not an officer or employee of the Office of Economic Development unless the business consents to the disclosure.~~

~~7. As used in this section:~~

~~(a) "Colocated business" has the meaning ascribed to it in NRS 360.754;~~

~~(b) "Data center" has the meaning ascribed to it in NRS 360.754. | **(Deleted by Amendment)**~~

Sec. 2. NRS 360.889 is hereby amended to read as follows:

360.889 1. On behalf of a project, the lead participant in the project may apply to the Office of Economic Development for:

(a) A certificate of eligibility for transferable tax credits which may be applied to:

(1) Any tax imposed by chapters 363A and 363B of NRS;

(2) The gaming license fees imposed by the provisions of NRS 463.370;

(3) Any tax imposed by chapter 680B of NRS; or

(4) Any combination of the fees and taxes described in subparagraphs (1), (2) and (3).

(b) A partial abatement of property taxes, employer excise taxes or local sales and use taxes, or any combination of any of those taxes.

2. For a project to be eligible for the transferable tax credits described in paragraph (a) of subsection 1 and the partial abatement of the taxes described in paragraph (b) of subsection 1, the lead participant in the project must, on behalf of the project:

(a) Submit an application that meets the requirements of subsection 5;

(b) Provide documentation satisfactory to the Office that

approval of the application would promote the economic development of this State and aid the implementation of the State Plan for Economic Development developed by the Executive Director of the Office pursuant to subsection 2 of NRS 231.053;

(c) Provide documentation satisfactory to the Office that the participants in the project collectively will make a total new capital investment of at least \$1 billion in this State within the 10-year period immediately following approval of the application;

(d) Provide documentation satisfactory to the Office that the participants in the project are engaged in a common business purpose or industry;

(e) Provide documentation satisfactory to the Office that the place of business of each participant is or will be located within the geographic boundaries of the project site or sites;

(f) Provide documentation satisfactory to the Office that each participant in the project is registered pursuant to the laws of this State or commits to obtaining a valid business license and all other permits required by the county, city or town in which the project operates;

(g) Provide documentation satisfactory to the Office of the number of employees engaged in the construction of the project;

(h) Provide documentation satisfactory to the Office of the number of qualified employees employed or anticipated to be employed at the project by the participants;

(i) Provide documentation satisfactory to the Office that each employer engaged in the construction of the project provides a plan of health insurance and that each employee engaged in the construction of the project is offered coverage under the plan of health insurance provided by his or her employer;

(j) Provide documentation satisfactory to the Office that each participant in the project provides a plan of health insurance and that each employee employed at the project by each participant is offered coverage under the plan of health insurance provided by his or her employer;

(k) Provide documentation satisfactory to the Office that at least 50 percent of the employees engaged in construction of the project and 50 percent of the employees employed at the project are residents of Nevada, unless waived by the Executive Director of the Office upon proof satisfactory to the Executive Director of the Office that there is an insufficient number of Nevada residents available and qualified for such employment;

(l) Agree to provide the Office with a full compliance audit of the participants in the project at the end of each fiscal year which:

(1) Shows the amount of money invested in this State by each participant in the project;

(2) Shows the number of employees engaged in the

construction of the project and the number of those employees who are residents of Nevada;

(3) Shows the number of employees employed at the project by each participant and the number of those employees who are residents of Nevada; and

(4) Is certified by an independent certified public accountant in this State who is approved by the Office;

(m) Pay the cost of the audit required by paragraph (l);

(n) Enter into an agreement with the governing body of the city or county in which the qualified project is located that:

(1) Requires the lead participant to pay the cost of any engineering or design work necessary to determine the cost of infrastructure improvements required to be made by the governing body pursuant to an economic development financing proposal approved pursuant to NRS 360.990; **[and]**

(2) Requires the lead participant to seek reimbursement for any costs paid by the lead participant pursuant to subparagraph (1) from the proceeds of bonds issued pursuant to NRS 360.991; and

~~(3) [Requires the lead participant, if]~~ ***If the qualified project is or will be located in an economic diversification district created pursuant to NRS 271B.070, to make payments, in a specified amount or according to an agreed upon formula, to the city or county in which the qualified project is located to defray, in whole or in part, the cost of local governmental services and any infrastructure necessary to service the project during the term of the use of any money pledged pursuant to NRS 271B.070; and the city, county, or fire protection district requires the lead participant to engage in a cost-defrayment agreement pursuant to subsection 13, the following shall apply:***

(i) The lead participant shall be required to make payments, in a specified amount or according to an agreed upon formula to the city, county, or fire protection district;

(ii) The total amount paid to the city, county, and fire protection district shall aggregately not exceed ten percent of the total value of the abated taxes as demonstrated on the application approved by the Office; and

(iii) Payments shall be limited to defraying, in whole or in part, the cost of local government services and infrastructure necessary to service the qualified project during the term of the use of any money pledged pursuant to NRS 271B.070;

~~(o) [If the qualified project is located in a fire protection district and is or will be located in an economic diversification district created pursuant to NRS 271B.070, enter into an agreement with the governing body of the fire protection district in which the qualified project is located that requires the lead participant to make payments, in a specified amount or according to an agreed upon formula, to the fire protection district to defray, in whole or in part, the cost to the fire protection district of providing fire protection services during the term of the use of any money pledged pursuant to NRS 271B.070; and~~

⊕ Meet any other requirements prescribed by the Office.

3. In addition to meeting the requirements set forth in subsection 2, for a project located on more than one site in this State to be eligible for the partial abatement of the taxes described in paragraph (b) of subsection 1, the lead participant must, on behalf of the project, submit an application that meets the requirements of subsection 5 on or before June 30, 2019, and provide documentation satisfactory to the Office that:

(a) The initial project will have a total of 500 or more full-time employees employed at the site of the initial project and the average hourly wage that will be paid to employees of the initial project in this State is at least 120 percent of the average statewide hourly wage as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation on July 1 of each fiscal year;

(b) Each participant in the project must be a subsidiary or affiliate of the lead participant; and

(c) Each participant offers primary jobs and:

(1) Except as otherwise provided in subparagraph (2), satisfies the requirements of paragraph (f) or (g) of subsection 2 of NRS 360.750, regardless of whether the business is a new business or an existing business; and

(2) If a participant owns, operates, manufactures, services, maintains, tests, repairs, overhauls or assembles an aircraft or any component of an aircraft, that the participant satisfies the applicable requirements of paragraph (f) or (g) of subsection 2 of NRS 360.753.

⊇ If any participant is a data center, as defined in NRS 360.754, any capital investment by that participant must not be counted in determining whether the participants in the project collectively will make a total new capital investment of at least \$1 billion in this State within the 10-year period immediately following approval of the application, as required by paragraph (c) of subsection 2.

4. In addition to meeting the requirements set forth in subsection 2, a project is eligible for the transferable tax credits described in paragraph (a) of subsection 1 only if the Interim Finance Committee approves a written request for the issuance of the transferable tax credits. Such a request may only be submitted by the Office and only after the Office has approved the application submitted for the project pursuant to subsection 2. The Interim Finance Committee may approve a request submitted pursuant to this subsection only if the Interim Finance Committee determines that approval of the request:

(a) Will not impede the ability of the Legislature to carry out its duty to provide for an annual tax sufficient to defray the estimated expenses of the State for each fiscal year as set forth in Article 9,

Section 2 of the Nevada Constitution; and

(b) Will promote the economic development of this State and aid the implementation of the State Plan for Economic Development developed by the Executive Director of the Office pursuant to subsection 2 of NRS 231.053.

5. An application submitted pursuant to subsection 2 must include:

(a) A detailed description of the project, including a description of the common purpose or business endeavor in which the participants in the project are engaged;

(b) A detailed description of the location of the project, including a precise description of the geographic boundaries of the project site or sites;

(c) The name and business address of each participant in the project, which must be an address in this State;

(d) A detailed description of the plan by which the participants in the project intend to comply with the requirement that the participants collectively make a total new capital investment of at least \$1 billion in this State in the 10-year period immediately following approval of the application;

(e) If the application includes one or more partial abatements, an agreement executed by the Office with the lead participant in the project not later than 1 year after the date on which the application was received by the Office which:

(1) Complies with the requirements of NRS 360.755;

(2) States the date on which the ~~partial abatement becomes~~ **real property and personal property abatements become** effective, as agreed to by the applicant and the Office, which must not be earlier than ~~the date on which the Office [received] approves the application~~ **July 1 of the fiscal year in which the abatement contract is ratified by the Office**, and not later than 1 year after the date on which **the application is approved by the Office** ~~[approves the application;]~~ **This subsection does not apply to the effective date of abated sales and use, and other taxes.**

(3) States that the project will, after the date on which a certificate of eligibility for the partial abatement is approved pursuant to NRS 360.893, continue in operation in this State for a period specified by the Office; and

(4) Binds successors in interest of the lead participant for the specified period; **[and]**

(f) *A copy of each agreement, if any, required by paragraphs (n) and (o) of subsection 2; and*

(g) Any other information required by the Office.

6. For an employee to be considered a resident of Nevada for the purposes of this section, each participant in the project must maintain the following documents in the personnel file of the employee:

(a) A copy of the:

(1) Current and valid Nevada driver's license of the employee originally issued by the Department of Motor Vehicles more than 60 days before the hiring of the employee or a current and valid identification card for the employee originally issued by the Department of Motor Vehicles more than 60 days before the hiring of the employee; or

(2) If the employee is a veteran of the Armed Forces of the United States, a current and valid Nevada driver's license of the employee or a current and valid identification card for the employee issued by the Department of Motor Vehicles;

(b) If the employee is a registered owner of one or more motor vehicles in Nevada, a copy of the current motor vehicle registration of at least one of those vehicles;

(c) Proof that the employee is employed full-time and scheduled to work for an average minimum of 30 hours per week; and

(d) Proof that the employee is offered coverage under a plan of health insurance provided by his or her employer.

7. For the purpose of obtaining from the Executive Director of the Office any waiver of the requirement set forth in paragraph (k) of subsection 2, the lead participant in the project must submit to the Executive Director of the Office written documentation of the efforts to meet the requirement and documented proof that an insufficient number of Nevada residents is available and qualified for employment.

8. The Executive Director of the Office shall make available to the public and post on the Internet website of the Office:

(a) Any request for a waiver of the requirements set forth in paragraph (k) of subsection 2; and

(b) Any approval of such a request for a waiver that is granted by the Executive Director of the Office.

9. The Executive Director of the Office shall post a request for a waiver of the requirements set forth in paragraph (k) of subsection 2 on the Internet website of the Office within 3 days after receiving the request and shall keep the request posted on the Internet website for not less than 5 days. The Executive Director of the Office shall ensure that the Internet website allows members of the public to post comments regarding the request.

10. The Executive Director of the Office shall consider any comments posted on the Internet website concerning any request for a waiver of the requirements set forth in paragraph (k) of subsection 2 before making a decision regarding whether to approve the request. If the Executive Director of the Office approves the request for a waiver, the Executive Director of the Office must post the approval on the Internet website of the Office within 3 days and ensure that the Internet website allows members of the public to post

comments regarding the approval.

11. If an applicant for one or more partial abatements pursuant to this section fails to execute the agreement described in paragraph (e) of subsection 5 within 1 year after the date on which the application was received by the Office, the applicant shall not be approved for a partial abatement pursuant to this section unless the applicant submits a new application.

12. The records, files and communications exchanged between the lead participant in a project and a county, city or fire protection district for the purpose of negotiating and entering into an agreement required pursuant to paragraph (n) or (o) of subsection 2 are confidential, not a public record and must not be disclosed to any person who is not an officer or employee of the county, city or fire protection district, unless the lead participant consents to the disclosure. Notwithstanding the provisions of this subsection, a meeting of the governing body of a city, county or fire protection district to approve an agreement required pursuant to paragraph (n) or (o) of subsection 2 must be conducted in accordance with the provisions of chapter 241 of NRS.

13. Agreements entered into by the lead participant of a project to defray, in part or in whole, the cost of government services and infrastructure pursuant to paragraph (n) subsection 2 of this section may include but are not limited to:

- (a) Fire suppression and emergency medical services;**
- (b) Police, law enforcement, and detention;**
- (c) Emergency management, hazardous materials incidents, and emergency mitigation and planning;**
- (d) Emergency Dispatch 911 and emergency communications;**
- (e) Specialized life-safety response and prevention training;**
- (f) Court services;**
- (g) General government services including Assessor, Recorder, Clerk, Treasurer, permits, plans, and inspections;**
- (h) Solid waste management;**
- (i) Roads and stormwater;**
- (j) Water and sewer; and**
- (k) Other services and infrastructure as agreed upon by the lead participant of a project and the city, county, or fire protection district.**

Sec. 3. NRS 360.890 is hereby amended to read as follows:

360.890 1. If the Office of Economic Development receives an application pursuant to NRS 360.889, the Office:

(a) Shall , *not later than 15 days after receiving the application, provide notice of the application to the governing body of each county in which the project will be located, the governing body of any city in which the project will be located and the governing body of any fire protection district in which the project will be located. Not later than 15 days before any public*

meeting at which the Office will take action on the application, the governing body of each county, city and fire protection district that received notice of the application pursuant to this paragraph shall each:

(1) Designate] may designate a representative of the governing body, who may be a member of the governing body or an employee of the county, city or fire protection district, as applicable, to engage directly with the Office on matters concerning the application and to provide comment to the Office on the application.

Notwithstanding the provisions of subsections 5 and 7 and except as otherwise provided in this subparagraph, upon the request of a representative designated pursuant to this paragraph, the Office shall disclose to the representative the information contained in the application. Before receiving any information contained in the application, the representative designated pursuant to this paragraph who requested the information must sign a nondisclosure agreement prohibiting the representative from disclosing any information contained in the application to any person other than a person to whom disclosure of the information contained in the application is authorized pursuant to subsection 5 or 7.

~~[(2) Appoint a member of the governing body to be a temporary voting member of the Board of Economic Development created by NRS 231.033 for the sole purpose of considering and taking action on the application. If, within the time required by this paragraph, the governing body of a county, city or fire protection district, as applicable, has not made an appointment of a temporary voting member of the Board of Economic Development, the Office may take action on the application without the appointment of such a temporary voting member and the failure to make such an appointment must not be considered for the purposes of determining the presence of a quorum or the number of votes necessary to act on the application. A temporary voting member appointed to the Board of Economic Development pursuant to this paragraph:~~

~~(I) May not vote on or participate in the consideration of any matter before the Board of Economic Development other than the application submitted pursuant to NRS 360.889 for which the temporary voting member was appointed.~~

~~(II) Serves without compensation from the Board of Economic Development and is not entitled to per diem and travel allowances for engaging in any business of the Board of Economic Development, other than any per diem and travel allowances authorized and paid by the governing body making the appointment.~~

~~(III) Is not a member of the Board of Economic~~

~~Development for the purposes of determining the existence of a quorum pursuant to NRS 231.033 or chapter 241 of NRS.]~~

(b) Except as otherwise provided in this paragraph, shall not consider the application unless the Office has requested ***and received*** a letter of acknowledgment of the request for a partial abatement from any county, school district, ***fire protection district***, city or town which ~~[the Office determines]~~ may experience a direct economic effect as a result of the partial abatement. ***If, within 30 days of sending a request for a letter of acknowledgment from an entity from which the Office is required to request such a letter, the Office has not received the letter of acknowledgment, the Office may consider the application without receiving the letter of acknowledgment. The city, county, or fire protection district may require an agreement with the lead participant of a project to defray costs of providing government services under subsection 13 of NRS 360.889 when that government body cannot recover these costs by a special use permit or other cost-sharing mechanism under NRS 278. For a cost defrayment agreement to be permitted, the letter of acknowledgement from the city, county, or fire protection district must include a statement that a cost defrayment agreement is needed with the lead participant of the project and that the governing body cannot recover these costs by a special use permit or other cost-sharing mechanism under NRS 278.***

[(b)] (c) Shall not take any action on the application unless the Office takes that action at a public meeting conducted for that purpose.

[(c)] (d) Shall, at least 30 days before any public meeting conducted for the purpose of taking any action on the application, provide notice of the application and the date, time and location of the public meeting at which the Office will consider the application to:

- (1) Each participant in the project;
 - (2) The Department;
 - (3) The Nevada Gaming Control Board;
 - (4) The governing body of the county, the board of trustees of the school district, ***the governing body of the fire protection district*** and the governing body of the city or town, if any, in which the project will be located;
 - (5) The governing body of any other political subdivision that the Office determines could experience a direct economic effect as a result of the abatement; and
 - (6) The general public.
2. The date of the public meeting to consider an application submitted pursuant to NRS 360.889 must be not later than 60 days after the date on which the Office receives the completed application.
 3. The Office shall approve an application submitted pursuant to NRS 360.889 if the Office finds that the project is a qualified

project. The Office shall issue a decision on the application not later than 30 days after the conclusion of the public meeting on the application. Not later than 30 days after the Office issues a decision approving an application submitted pursuant to NRS 360.889 in which the lead participant applies for a certificate of eligibility for the transferable tax credits described in paragraph (a) of subsection 1 of NRS 360.889, the Office must submit a written request to the Interim Finance Committee for approval of the issuance of the transferable tax credits.

4. The lead participant in a qualified project shall submit all accountings and other required information to the Office and the Department not later than 30 days after a date specified in the decision issued by the Office. If the Office or the Department determines that information submitted pursuant to this subsection is incomplete, the lead participant shall, not later than 30 days after receiving notice that the information is incomplete, provide to the Office or the Department, as applicable, all additional information required by the Office or the Department.

5. Until the Office of Economic Development provides notice of the application and the public meeting pursuant to paragraph **[(c)] (d)** of subsection 1, the information contained in the application provided to the Office of Economic Development:

(a) Is confidential proprietary information of the business;

(b) Is not a public record; and

(c) **[Must] Except as otherwise provided in this paragraph, must not be disclosed to any person who is not an officer or employee of the Office of Economic Development unless the lead participant consents to the disclosure. *The information contained in the application provided to the Office of Economic Development may be disclosed to any of the following persons:***

(1) A representative of the governing body of a county, city or fire protection district who was designated pursuant to paragraph (a) of subsection 1 and has signed a nondisclosure agreement prohibiting the representative from disclosing any information contained in the application to any person, except as authorized by this subsection.

(2) An officer or employee of a county, city or fire protection district that has designated a representative pursuant to paragraph (a) of subsection 1 if the officer or employee has signed a nondisclosure agreement prohibiting the officer or employee from disclosing any information contained in the application, except as authorized by this subsection.

(d) The records, files and communications exchanged between the lead participant in a project and a county, city or fire protection district for the purpose of negotiating and entering into an agreement required pursuant to paragraph (1) or (2) of

subsection (C) of subsection 5 of this section are confidential, not a public record and must not be disclosed to any person who is not an officer or employee of the county, city or fire protection district, unless the lead participant consents to the disclosure. Notwithstanding the provisions of this subsection, a meeting of the governing body of a city, county or fire protection district to approve an agreement required pursuant to paragraph (1) or (2) of subsection (c) of subsection 5 must be conducted in accordance with the provisions of chapter 241 of NRS.

6. After the Office provides notice of the application and the public meeting pursuant to paragraph ~~[(c)]~~ (d) of subsection 1:

- (a) The application is a public record; and
- (b) Upon request by any person, the Executive Director of the Office shall disclose the application to the person who made the request, except for any information in the application that is protected from disclosure pursuant to subsection 7.

7. Before the Executive Director of the Office discloses the application to the public, the lead participant may submit a request to the Executive Director of the Office to protect from disclosure any information in the application which, under generally accepted business practices, would be considered a trade secret or other confidential proprietary information of the business. After consulting with the business, the Executive Director of the Office shall determine whether to protect the information from disclosure. The decision of the Executive Director of the Office is final and is not subject to judicial review. If the Executive Director of the Office determines to protect the information from disclosure, the protected information:

- (a) Is confidential proprietary information of the business;
- (b) Is not a public record;
- (c) Must be redacted by the Executive Director of the Office from any copy of the application that is disclosed to the public; and
- (d) **[Must] Except as otherwise provided in this paragraph, must not be disclosed to any person who is not an officer or employee of the Office of Economic Development unless the lead participant consents to the disclosure. *The information contained in the application provided to the Office of Economic Development may be disclosed to any of the following persons:***

(1) A representative of the governing body of a county, city or fire protection district who was designated pursuant to paragraph (a) of subsection 1 and has signed a nondisclosure agreement prohibiting the representative from disclosing any information contained in the application to any person, except as authorized by this subsection.

(2) An officer or employee of a county, city or fire protection district that has designated a representative pursuant to

paragraph (a) of subsection 1 if the officer or employee has signed a nondisclosure agreement prohibiting the officer or employee from disclosing any information contained in the application, except as authorized by this subsection.

Sec. 4. ~~[NRS 360.891 is hereby amended to read as follows:~~
~~360.891 1. If the Office of Economic Development approves an application for a certificate of eligibility for transferable tax credits submitted pursuant to paragraph (a) of subsection 1 of NRS 360.889 and the Interim Finance Committee approves a written request for the issuance of transferable tax credits pursuant to subsection 4 of NRS 360.889, the Office shall immediately forward a copy of the certificate of eligibility which identifies the estimated amount of the tax credits available pursuant to this section to:~~
~~(a) The lead participant in the qualified project;~~
~~(b) The Department; [and]~~
~~(c) The Nevada Gaming Control Board [.]; and~~
~~(d) The governing body of the county and the governing body of the city, if any, in which the project is located.~~
~~2. Within 14 business days after receipt of an audit provided by the lead participant in the qualified project pursuant to paragraph (1) of subsection 2 of NRS 360.889 and any other accountings or other information required by the Office, the Office shall determine whether to certify the audit and make a final determination of whether a certificate of transferable tax credits will be issued. If the Office certifies the audit and determines that all other requirements for the transferable tax credits have been met, the Office shall notify the lead participant in the qualified project that the transferable tax credits will be issued. Within 30 days after the receipt of the notice, the lead participant in the qualified project shall make an irrevocable declaration of the amount of transferable tax credits that will be applied to each fee or tax set forth in subparagraphs (1), (2) and (3) of paragraph (a) of subsection 1 of NRS 360.889, thereby accounting for all of the credits which will be issued. Upon receipt of the declaration, the Office shall issue to the lead participant a certificate of transferable tax credits in the amount approved by the Office for the fees or taxes included in the declaration. The lead participant shall notify the Department upon transferring any of the transferable tax credits. The Office shall notify the Department and the Nevada Gaming Control Board of all transferable tax credits issued, segregated by each fee or tax set forth in subparagraphs (1), (2) and (3) of paragraph (a) of subsection 1 of NRS 360.889. The Department shall notify the Office and the Nevada Gaming Control Board of the amount of any transferable tax credits transferred.~~
~~3. A qualified project may be approved for a certificate of eligibility for transferable tax credits in the amount of \$9,500 for~~

~~each qualified employee, up to a maximum of 4,000 qualified employees.~~

~~4. For the purpose of computing the amount of transferable tax credits for which a qualified project is eligible pursuant to subsection 3:~~

~~(a) Each qualified employee must be:~~

~~(1) Employed by a participant at the site of the qualified project.~~

~~(2) Employed full-time and scheduled to work for an average minimum of 30 hours per week.~~

~~(3) Employed for at least the last 3 consecutive months of the fiscal year.~~

~~(4) Offered coverage under a plan of health insurance provided by his or her employer.~~

~~(b) The wages for federal income tax purposes reported or required to be reported on Form W-2 of the qualified employees of the qualified project must be paid at an average rate of \$22 per hour.~~

~~(c) An employee engaged solely in the construction of the qualified project is deemed not to be a qualified employee.]~~ **(Deleted by Amendment)**

Sec. 5. NRS 360.896 is hereby amended to read as follows:

360.896 1. For the purpose of encouraging local economic development, the governing body of a city , **[or]** county **or fire protection district** in which a qualified project is located may grant to any participant in a qualified project an abatement of all or any percentage of the amount of any permitting fee or licensing fee which the local government is authorized to impose or charge pursuant to chapter 244 , **[or]** 268 **or 474** of NRS.

2. Before granting any abatement pursuant to subsection 1, the governing body of the city or county must provide by ordinance **and a fire protection district must provide by regulation** for a pilot project for granting abatements to participants in a qualified project.

3. A governing body of a city , **[or]** county **or fire protection district** that grants an abatement pursuant to subsection 1 shall, on or before October 1 of each year in which such an abatement is granted, prepare and submit to the Governor and to the Director of the Legislative Counsel Bureau for transmittal to the Legislature an annual report which includes, for the immediately preceding fiscal year:

(a) The number of qualified projects located within the jurisdiction of the governing body for which a certificate of eligibility for transferable tax credits was approved;

(b) If applicable, the number and dollar amount of the abatements granted by the governing body pursuant to subsection 1; and

(c) The number of persons within the jurisdiction of the

governing body that were employed by each participant in a qualified project and the amount of wages paid to those persons.

Sec. 6. NRS 360.945 is hereby amended to read as follows:

360.945 1. On behalf of a project, the lead participant in the project may apply to the Office of Economic Development for:

(a) A certificate of eligibility for transferable tax credits which may be applied to:

(1) Any tax imposed by chapters 363A and 363B of NRS;

(2) The gaming license fees imposed by the provisions of NRS 463.370;

(3) Any tax imposed by chapter 680B of NRS; or

(4) Any combination of the fees and taxes described in subparagraphs (1), (2) and (3).

(b) An abatement of property taxes, employer excise taxes or local sales and use taxes, or any combination of any of those taxes.

2. For a project to be eligible for the transferable tax credits described in paragraph (a) of subsection 1 and abatement of the taxes described in paragraph (b) of subsection 1, the lead participant in the project must, on behalf of the project:

(a) Submit an application that meets the requirements of subsection 3;

(b) Provide documentation satisfactory to the Office that approval of the application would promote the economic development of this State and aid the implementation of the State Plan for Economic Development developed by the Executive Director of the Office pursuant to subsection 2 of NRS 231.053;

(c) Provide documentation satisfactory to the Office that the participants in the project collectively will make a total new capital investment of at least \$3.5 billion in this State within the 10-year period immediately following approval of the application;

(d) Provide documentation satisfactory to the Office that the participants in the project are engaged in a common business purpose or industry;

(e) Provide documentation satisfactory to the Office that the place of business of each participant is or will be located within the geographic boundaries of the project site;

(f) Provide documentation satisfactory to the Office that each participant in the project is registered pursuant to the laws of this State or commits to obtaining a valid business license and all other permits required by the county, city or town in which the project operates;

(g) Provide documentation satisfactory to the Office of the number of employees engaged in the construction of the project;

(h) Provide documentation satisfactory to the Office of the number of qualified employees employed or anticipated to be

employed at the project by the participants;

(i) Provide documentation satisfactory to the Office that each employer engaged in the construction of the project provides a plan of health insurance and that each employee engaged in the construction of the project is offered coverage under the plan of health insurance provided by his or her employer;

(j) Provide documentation satisfactory to the Office that each participant in the project provides a plan of health insurance and that each employee employed at the project by each participant is offered coverage under the plan of health insurance provided by his or her employer;

(k) Provide documentation satisfactory to the Office that at least 50 percent of the employees engaged in construction of the project and 50 percent of the employees employed at the project are residents of Nevada, unless waived by the Executive Director of the Office upon proof satisfactory to the Executive Director of the Office that there is an insufficient number of Nevada residents available and qualified for such employment;

(l) Agree to provide the Office with a full compliance audit of the participants in the project at the end of each fiscal year which:

(1) Shows the amount of money invested in this State by each participant in the project;

(2) Shows the number of employees engaged in the construction of the project and the number of those employees who are residents of Nevada;

(3) Shows the number of employees employed at the project by each participant and the number of those employees who are residents of Nevada; and

(4) Is certified by an independent certified public accountant in this State who is approved by the Office;

(m) Pay the cost of the audit required by paragraph (l);

(n) Enter into an agreement with the governing body of the city or county in which the qualified project is located that:

(1) Requires the lead participant to pay the cost of any engineering or design work necessary to determine the cost of infrastructure improvements required to be made by the governing body pursuant to an economic development financing proposal approved pursuant to NRS 360.990; **[and]**

(2) Requires the lead participant to seek reimbursement for any costs paid by the lead participant pursuant to subparagraph (1) from the proceeds of bonds of the State of Nevada issued pursuant to NRS 360.991; and

~~(3) Requires the lead participant, if~~ ***If the qualified project is or will be located in an economic diversification district created pursuant to NRS 271B.070, to make payments, in a specified amount or according to an agreed-upon formula, to the county or***

~~city in which the qualified project is located to defray, in whole or in part, the cost of local governmental services and any infrastructure necessary to service the project during the term of the use of any money pledged pursuant to NRS 271B.070; and the city, county, or fire protection district requires the lead participant to engage in a cost-defrayment agreement pursuant to subsection 11, the following shall apply:~~

~~(i) The lead participant shall be required to make payments, in a specified amount or according to an agreed upon formula to the city, county, or fire protection district;~~

~~(ii) The total amount paid to the city, county, and fire protection district shall aggregately not exceed twenty percent of the total value of the abated taxes as demonstrated on the application approved by the Office; and~~

~~(iii) Payments shall be limited to defraying, in whole or in part, the cost of local government services and infrastructure necessary to service the qualified project during the term of the use of any money pledged pursuant to NRS 271B.070.~~

~~(o) [If the qualified project is located in a fire protection district and is or will be located in an economic diversification district created pursuant to NRS 271B.070, enter into an agreement with the governing body of the fire protection district in which the qualified project is located that requires the lead participant to make payments, in a specified amount or according to an agreed upon formula, to the fire protection district to defray, in whole or in part, the cost to the fire protection district of providing fire protection services during the term of the use of any money pledged pursuant to NRS 271B.070; and~~

~~(p) Meet any other requirements prescribed by the Office.~~

3. An application submitted pursuant to subsection 2 must include:

(a) A detailed description of the project, including a description of the common purpose or business endeavor in which the participants in the project are engaged;

(b) A detailed description of the location of the project, including a precise description of the geographic boundaries of the project site;

(c) The name and business address of each participant in the project, which must be an address in this State;

(d) A detailed description of the plan by which the participants in the project intend to comply with the requirement that the participants collectively make a total new capital investment of at least \$3.5 billion in this State in the 10-year period immediately following approval of the application;

(e) If the application includes one or more abatements, an agreement executed by the Office with the lead participant in the project not later than 1 year after the date on which the application was received by the Office which:

(1) Complies with the requirements of NRS 360.755;

(2) States the date on which the ~~abatement becomes~~ real property and personal property abatements become effective, as agreed to by the applicant and the Office, which must not be earlier than ~~the date on which the Office approves the application~~ July 1 of the fiscal year in which the abatement contract is ratified by the Office, and not later than 1 year after the date on which ~~the Office approves the application~~ the application is approved by the Office. This subsection does not apply to the effective date of abated sales and use, and other taxes.

(3) States that the project will, after the date on which a certificate of eligibility for the abatement is approved pursuant to NRS 360.965, continue in operation in this State for a period specified by the Office; and

~~[(3)]~~ (4) Binds successors in interest of the lead participant for the specified period; **[and]**

(f) **A copy of each agreement, if any, required pursuant to paragraphs (n) and (o) of subsection 2; and**

(g) Any other information required by the Office.

4. For an employee to be considered a resident of Nevada for the purposes of this section, each participant in the project must maintain the following documents in the personnel file of the employee:

(a) A copy of the current and valid Nevada driver's license of the employee or a current and valid identification card for the employee issued by the Department of Motor Vehicles;

(b) If the employee is a registered owner of one or more motor vehicles in Nevada, a copy of the current motor vehicle registration of at least one of those vehicles;

(c) Proof that the employee is employed full-time and scheduled to work for an average minimum of 30 hours per week; and

(d) Proof that the employee is offered coverage under a plan of health insurance provided by his or her employer.

5. For the purpose of obtaining from the Executive Director of the Office any waiver of the requirement set forth in paragraph (k) of subsection 2, the lead participant in the project must submit to the Executive Director of the Office written documentation of the efforts to meet the requirement and documented proof that an insufficient number of Nevada residents is available and qualified for employment.

6. The Executive Director of the Office shall make available to the public and post on the Internet website for the Office:

(a) Any request for a waiver of the requirements set forth in paragraph (k) of subsection 2; and

(b) Any approval of such a request for a waiver that is granted by the Executive Director of the Office.

7. The Executive Director of the Office shall post a request for a waiver of the requirements set forth in paragraph (k) of subsection 2 on the Internet website of the Office within 3 days after receiving

the request and shall keep the request posted on the Internet website for not less than 5 days. The Executive Director of the Office shall ensure that the Internet website allows members of the public to post comments regarding the request.

8. The Executive Director of the Office shall consider any comments posted on the Internet website concerning any request for a waiver of the requirements set forth in paragraph (k) of subsection 2 before making a decision regarding whether to approve the request. If the Executive Director of the Office approves the request for a waiver, the Executive Director of the Office must post the approval on the Internet website of the Office within 3 days and ensure that the Internet website allows members of the public to post comments regarding the approval.

9. If an applicant for one or more abatements pursuant to this section fails to execute the agreement described in paragraph (e) of subsection 3 within 1 year after the date on which the application was received by the Office, the applicant shall not be approved for an abatement pursuant to this section unless the applicant submits a new application.

10. The records, files and communications exchanged between the lead participant in a project and a county, city or fire protection district for the purpose of negotiating and entering into an agreement required pursuant to paragraph (n) or (o) of subsection 2 are confidential, not a public record and must not be disclosed to any person who is not a party to the negotiations, unless the lead participant consents to the disclosure.

Notwithstanding the provisions of this subsection, a meeting of the governing body of a city, county or fire protection district to approve an agreement required pursuant to paragraph (n) or (o) of subsection 2 must be conducted in accordance with the provisions of chapter 241 of NRS.

11. Agreements entered into by the lead participant of a project to defray, in part or in whole, the cost of government services and infrastructure pursuant to paragraph (n) subsection 2 of this section may include but are not limited to:

- (a) Fire suppression and emergency medical services;**
- (b) Police, law enforcement, and detention;**
- (c) Emergency management, hazardous materials incidents, and emergency mitigation and planning;**
- (d) Emergency Dispatch 911 and emergency communications;**
- (e) Specialized life-safety response and prevention training;**
- (f) Court services;**
- (g) General government services including Assessor, Recorder, Clerk, Treasurer, permits, plans, and inspections;**
- (h) Solid waste management;**
- (i) Roads and stormwater;**
- (j) Water and sewer; and**

(k) Other services and infrastructure as agreed upon by the lead participant of a project and the city, county, or fire protection district.

Sec. 7. NRS 360.950 is hereby amended to read as follows:

360.950 1. If the Office of Economic Development receives an application pursuant to NRS 360.945, the Office:

(a) Shall, *not later than 15 days after receiving the application, provide notice of the application to the governing body of each county in which the project will be located, the governing body of any city in which the project will be located and the governing body of any fire protection district in which the project will be located. Not later than 15 days before any public meeting at which the Office will take action on the application, the governing body of each county, city and fire protection district that received notice of the application pursuant to this paragraph* ~~shall~~

~~each:~~

~~(1) Designate~~ **may designate** *a representative of the governing body, who may be a member of the governing body or an employee of the county, city or fire protection district, as applicable, to engage directly with the Office on matters concerning the application and to provide comment to the Office on the application.*

Notwithstanding the provisions of subsections 5 and 7 and except as otherwise provided in this subparagraph, upon the request of a representative designated pursuant to this paragraph, the Office shall disclose to the representative the information contained in the application. Before receiving any information contained in the application, the representative designated pursuant to this paragraph who requested the information must sign a nondisclosure agreement prohibiting the representative from disclosing any information contained in the application to any person other than a person to whom disclosure of the information contained in the application is authorized pursuant to subsection 5 or 7.

~~[(2) Appoint a member of the governing body to be a temporary voting member of the Board of Economic Development created by NRS 231.033 for the sole purpose of considering and taking action on the application. If, within the time required by this paragraph, the governing body of a county, city or fire protection district, as applicable, has not made an appointment of a temporary voting member of the Board of Economic Development, the Office may take action on the application without the appointment of such a temporary voting member and the failure to make such an appointment must not be considered for the purposes of determining the presence of a quorum or the number of votes necessary to act on the application. A temporary voting member appointed to the Board of Economic Development~~

~~pursuant to this paragraph:~~

~~(I) May not vote on or participate in the consideration of any matter before the Board of Economic Development other than the application submitted pursuant to NRS 360.889 for which the temporary voting member was appointed.~~

~~(II) Serves without compensation from the Board of Economic Development and is not entitled to per diem and travel allowances for engaging in any business of the Board of Economic Development, other than any per diem and travel allowances authorized and paid by the governing body making the appointment.~~

~~(III) Is not a member of the Board of Economic Development for the purposes of determining the existence of a quorum pursuant to NRS 231.033 or chapter 241 of NRS.~~

(b) Except as otherwise provided in this paragraph, shall not consider the application unless the Office has requested and received a letter of acknowledgment of the request for an abatement from any county, school district, fire protection district, city or town which [the Office determines] may experience a direct economic effect as a result of the abatement. If, within 30

days of sending a request for a letter of acknowledgment from an entity from which the Office is required to request such a letter, the Office has not received the letter of acknowledgment, the Office may consider the application without receiving the letter of acknowledgment.

The city, county, or fire protection district may require an agreement with the lead participant of a project to defray costs of providing government services under subsection 11 of NRS 360.945 when that government body cannot recover these costs by a special use permit or other cost-sharing mechanism under NRS 278. For a cost defrayment agreement to be permitted, the letter of acknowledgement from the city, county, or fire protection district must include a statement that a cost defrayment agreement is needed with the lead participant of a project and that the governing body cannot recover these costs by a special use permit or other cost-sharing mechanism under NRS 278.

[(b)] (c) Shall not take any action on the application unless the Office takes that action at a public meeting conducted for that purpose.

[(c)] (d) Shall, at least 30 days before any public meeting conducted for the purpose of taking any action on the application, provide notice of the application and the date, time and location of the public meeting at which the Office will consider the application to:

- (1) Each participant in the project;
- (2) The Department;
- (3) The Nevada Gaming Control Board;
- (4) The governing body of the county, the board of trustees of the school district, ***, the governing body of the fire protection***

district and the governing body of the city or town, if any, in which the project will be located;

(5) The governing body of any other political subdivision that the Office determines could experience a direct economic effect as a result of the abatement; and

(6) The general public.

2. The date of the public meeting to consider an application submitted pursuant to NRS 360.945 must be not later than 60 days after the date on which the Office receives the completed application.

3. The Office shall approve an application submitted pursuant to NRS 360.945 if the Office finds that the project is a qualified project. The Office shall issue a decision on the application not later than 30 days after the conclusion of the public meeting on the application.

4. The lead participant in a qualified project shall submit all accountings and other required information to the Office and the Department not later than 30 days after a date specified in the decision issued by the Office. If the Office or the Department determines that information submitted pursuant to this subsection is incomplete, the lead participant shall, not later than 30 days after receiving notice that the information is incomplete, provide to the Office or the Department, as applicable, all additional information required by the Office or the Department.

5. Until the Office of Economic Development provides notice of the application and the public meeting pursuant to paragraph [(c)] (d) of subsection 1, the information contained in the application provided to the Office of Economic Development:

(a) Is confidential proprietary information of the business;

(b) Is not a public record; and

(c) **[Must] Except as otherwise provided in this paragraph, must not be disclosed to any person who is not an officer or employee of the Office of Economic Development unless the lead participant consents to the disclosure. *The information contained in the application provided to the Office of Economic Development may be disclosed to any of the following persons:***

(1) A representative of the governing body of a county, city or fire protection district who was designated pursuant to paragraph (a) of subsection 1 and has signed a nondisclosure agreement prohibiting the representative from disclosing any information contained in the application to any person, except as authorized by this subsection.

(2) An officer or employee of a county, city or fire protection district that has designated a representative pursuant to paragraph (a) of subsection 1 if the officer or employee has signed a nondisclosure agreement prohibiting the officer or employee

from disclosing any information contained in the application, except as authorized by this subsection.

(d) The records, files and communications exchanged between the lead participant in a project and a county, city or fire protection district for the purpose of negotiating and entering into an agreement required pursuant to paragraph (1) or (2) of subsection (C) of subsection 5 of this section are confidential, not a public record and must not be disclosed to any person who is not an officer or employee of the county, city or fire protection district, unless the lead participant consents to the disclosure. Notwithstanding the provisions of this subsection, a meeting of the governing body of a city, county or fire protection district to approve an agreement required pursuant to paragraph (1) or (2) of subsection (c) of subsection 5 must be conducted in accordance with the provisions of chapter 241 of NRS.

6. After the Office provides notice of the application and the public meeting pursuant to paragraph [(c)] (d) of subsection 1:

- (a) The application is a public record; and
- (b) Upon request by any person, the Executive Director of the Office shall disclose the application to the person who made the request, except for any information in the application that is protected from disclosure pursuant to subsection 7.

7. Before the Executive Director of the Office discloses the application to the public, the lead participant may submit a request to the Executive Director of the Office to protect from disclosure any information in the application which, under generally accepted business practices, would be considered a trade secret or other confidential proprietary information of the business. After consulting with the business, the Executive Director of the Office shall determine whether to protect the information from disclosure. The decision of the Executive Director of the Office is final and is not subject to judicial review. If the Executive Director of the Office determines to protect the information from disclosure, the protected information:

- (a) Is confidential proprietary information of the business;
- (b) Is not a public record;
- (c) Must be redacted by the Executive Director of the Office from any copy of the application that is disclosed to the public; and
- (d) **[Must]** *Except as otherwise provided in this paragraph, must* not be disclosed to any person who is not an officer or employee of the Office of Economic Development unless the lead participant consents to the disclosure. *The information contained in the application provided to the Office of Economic Development may be disclosed to any of the following persons:*

(1) A representative of the governing body of a county, city or fire protection district who was designated pursuant to

paragraph (a) of subsection 1 and has signed a nondisclosure agreement prohibiting the representative from disclosing any information contained in the application to any person, except as authorized by this subsection.

(2) An officer or employee of a county, city or fire protection district that has designated a representative pursuant to paragraph (a) of subsection 1 if the officer or employee has signed a nondisclosure agreement prohibiting the officer or employee from disclosing any information contained in the application, except as authorized by this subsection.

(e) The records, files and communications exchanged between the lead participant in a project and a county, city or fire protection district for the purpose of negotiating and entering into an agreement required pursuant to paragraph (1) or (2) of subsection (d) of subsection 7 of this section are confidential, not a public record and must not be disclosed to any person who is not an officer or employee of the county, city or fire protection district, unless the lead participant consents to the disclosure. Notwithstanding the provisions of this subsection, a meeting of the governing body of a city, county or fire protection district to approve an agreement required pursuant to paragraph (1) or (2) of subsection (d) of subsection 7 must be conducted in accordance with the provisions of chapter 241 of NRS.

Sec. 8. ~~[NRS 360.955 is hereby amended to read as follows:
360.955 1. If the Office of Economic Development approves an application for a certificate of eligibility for transferable tax credits submitted pursuant to paragraph (a) of subsection 1 of NRS 360.945, the Office shall immediately forward a copy of the certificate of eligibility which identifies the estimated amount of the tax credits available pursuant to this section to:
(a) The lead participant in the qualified project;
(b) The Department; [and]
(c) The Nevada Gaming Control Board [.]; and
(d) The governing body of the county and the governing body of the city, if any, in which the project is located.
2. Within 14 business days after receipt of an audit provided by the lead participant in the qualified project pursuant to paragraph (1) of subsection 2 of NRS 360.945 and any other accountings or other information required by the Office, the Office shall determine whether to certify the audit and make a final determination of whether a certificate of transferable tax credits will be issued. If the Office certifies the audit and determines that all other requirements for the transferable tax credits have been met, the Office shall notify the lead participant in the qualified project that the transferable tax credits will be issued. Within 30 days after the receipt of the notice,~~

~~the lead participant in the qualified project shall make an irrevocable declaration of the amount of transferable tax credits that will be applied to each fee or tax set forth in subparagraphs (1), (2) and (3) of paragraph (a) of subsection 1 of NRS 360.945, thereby accounting for all of the credits which will be issued. Upon receipt of the declaration, the Office shall issue to the lead participant a certificate of transferable tax credits in the amount approved by the Office for the fees or taxes included in the declaration. The lead participant shall notify the Department upon transferring any of the transferable tax credits. The Office shall notify the Department and the Nevada Gaming Control Board of all transferable tax credits issued, segregated by each fee or tax set forth in subparagraphs (1), (2) and (3) of paragraph (a) of subsection 1 of NRS 360.945. The Department shall notify the Office and the Nevada Gaming Control Board of the amount of any transferable tax credits transferred.~~

~~3. A qualified project may be approved for a certificate of eligibility for transferable tax credits:~~

~~(a) In the amount of \$12,500 for each qualified employee, up to a maximum of 6,000 qualified employees.~~

~~(b) In an amount equal to 5 percent of the first \$1 billion of new capital investment in this State made collectively by the participants in the qualified project.~~

~~(c) In an amount equal to 2.8 percent of the next \$2.5 billion of new capital investment in this State made collectively by the participants in the qualified project.~~

~~4. For the purpose of computing the amount of transferable tax credits for which a qualified project is eligible pursuant to paragraph (a) of subsection 3:~~

~~(a) Each qualified employee must be:~~

~~(1) Employed by a participant at the site of the qualified project.~~

~~(2) Employed full-time and scheduled to work for an average minimum of 30 hours per week.~~

~~(3) Employed for at least the last 3 consecutive months of the fiscal year.~~

~~(4) Offered coverage under a plan of health insurance provided by his or her employer.~~

~~(b) The wages for federal income tax purposes reported or required to be reported on Form W-2 of the qualified employees of the qualified project must be paid at an average rate of \$22 per hour.~~

~~(c) An employee engaged solely in the construction of the qualified project is deemed not to be a qualified employee.]~~ **(Deleted by Amendment)**

Sec. 9. NRS 360.980 is hereby amended to read as follows:

360.980 1. For the purpose of encouraging local economic development, the governing body of a city , [or] county *or fire*

protection district in which a qualified project is located may grant to any participant in a qualified project an abatement of all or any percentage of the amount of any permitting fee or licensing fee which the local government is authorized to impose or charge pursuant to chapter 244 , [or] 268 *or 474* of NRS.

2. Before granting any abatement pursuant to subsection 1, the governing body of the city or county must provide by ordinance *and a fire protection district must provide by regulation* for a pilot project for granting abatements to participants in a qualified project.

3. A governing body of a city , [or] county *or fire protection district* that grants an abatement pursuant to subsection 1 shall, on or before October 1 of each year in which such an abatement is granted, prepare and submit to the Governor and to the Director of the Legislative Counsel Bureau for transmittal to the Legislature an annual report which includes, for the immediately preceding fiscal year:

(a) The number of qualified projects located within the jurisdiction of the governing body for which a certificate of eligibility for transferable tax credits was approved;

(b) If applicable, the number and dollar amount of the abatements granted by the governing body pursuant to subsection 1; and

(c) The number of persons within the jurisdiction of the governing body that were employed by each participant in a qualified project and the amount of wages paid to those persons.

Sec. 10. NRS 239.010 is hereby amended to read as follows:

239.010 1. Except as otherwise provided in this section and NRS 1.4683, 1.4687, 1A.110, 3.2203, 41.0397, 41.071, 49.095, 49.293, 62D.420, 62D.440, 62E.516, 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 75A.100, 75A.150, 76.160, 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413, 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345, 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270, 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280, 119A.280, 119A.653, 119A.677, 119B.370, 119B.382, 120A.640, 120A.690, 125.130, 125B.140, 126.141, 126.161, 126.163, 126.730, 127.007, 127.057, 127.130, 127.140, 127.2817, 128.090, 130.312, 130.712, 136.050, 159.044, 159A.044, 164.041, 172.075, 172.245, 176.01334, 176.01385, 176.015, 176.0625, 176.09129, 176.156, 176A.630, 178.39801, 178.4715, 178.5691, 178.5717, 179.495, 179A.070, 179A.165, 179D.160, 180.600, 200.3771, 200.3772, 200.5095, 200.604, 202.3662, 205.4651, 209.392, 209.3923, 209.3925, 209.419, 209.429, 209.521, 211A.140, 213.010, 213.040, 213.095, 213.131, 217.105, 217.110, 217.464, 217.475, 218A.350, 218E.625, 218F.150, 218G.130, 218G.240, 218G.350, 218G.615,

224.240, 226.462, 226.796, 228.270, 228.450, 228.495, 228.570,
231.069, 231.1285, 231.1473, 232.1369, 233.190, 237.300,
239.0105, 239.0113, 239.014, 239B.026, 239B.030, 239B.040,
239B.050, 239C.140, 239C.210, 239C.230, 239C.250, 239C.270,
239C.420, 240.007, 241.020, 241.030, 241.039, 242.105, 244.264,
244.335, 247.540, 247.545, 247.550, 247.560, 250.087, 250.130,
250.140, 250.145, 250.150, 268.095, 268.0978, 268.490, 268.910,
269.174, 271A.105, 281.195, 281.805, 281A.350, 281A.680,
281A.685, 281A.750, 281A.755, 281A.780, 284.4068, 284.4086,
286.110, 286.118, 287.0438, 289.025, 289.080, 289.387, 289.830,
293.4855, 293.5002, 293.503, 293.504, 293.558, 293.5757, 293.870,
293.906, 293.908, 293.909, 293.910, 293B.135, 293D.510, 331.110,
332.061, 332.351, 333.333, 333.335, 338.070, 338.1379, 338.1593,
338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205,
353A.049, 353A.085, 353A.100, 353C.240, 353D.250, 360.240,
360.247, 360.255, 360.755, **360.889, 360.945**, 361.044, 361.2242,
361.610, 365.138, 366.160, 368A.180, 370.257, 370.327, 372A.080,
378.290, 378.300, 379.0075, 379.008, 379.1495, 385A.830,
385B.100, 387.626, 387.631, 388.1455, 388.259, 388.501, 388.503,
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2. A governmental entity may not reject a book or record which is copyrighted solely because it is copyrighted.
3. A governmental entity that has legal custody or control of a public book or record shall not deny a request made pursuant to subsection 1 to inspect or copy or receive a copy of a public book or record on the basis that the requested public book or record contains information that is confidential if the governmental entity can

redact, delete, conceal or separate, including, without limitation, electronically, the confidential information from the information included in the public book or record that is not otherwise confidential.

4. If requested, a governmental entity shall provide a copy of a public record in an electronic format by means of an electronic medium. Nothing in this subsection requires a governmental entity to provide a copy of a public record in an electronic format or by means of an electronic medium if:

(a) The public record:

(1) Was not created or prepared in an electronic format; and

(2) Is not available in an electronic format; or

(b) Providing the public record in an electronic format or by means of an electronic medium would:

(1) Give access to proprietary software; or

(2) Require the production of information that is confidential and that cannot be redacted, deleted, concealed or separated from information that is not otherwise confidential.

5. An officer, employee or agent of a governmental entity who has legal custody or control of a public record:

(a) Shall not refuse to provide a copy of that public record in the medium that is requested because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium.

(b) Except as otherwise provided in NRS 239.030, shall, upon request, prepare the copy of the public record and shall not require the person who has requested the copy to prepare the copy himself or herself.

Sec. 11. NRS 271B.110 is hereby amended to read as follows:

271B.110 **[The] *In addition to any agreement required pursuant to NRS 360.889 or 360.945, the*** governing body of a municipality may enter into an agreement with one or more of the owners of any interest in property within a district, pursuant to which that owner would agree to make payments to the municipality or to another local government that provides services in the district, or to both, to defray, in whole or in part, the cost of local governmental services during the term of the use of any money pledged pursuant to NRS 271B.070. Such an agreement must specify the amount to be paid by the owner of the property interest, which may be stated as a specified amount per year or as an amount based upon any formula upon which the municipality and owner agree.

Sec. 12. The provisions of subsection 1 of NRS 218D.380 do not apply to any provision of this act which adds or revises a

requirement to submit a report to the Legislature.

Sec. 13. 1. The amendatory provisions of sections 2 and 3 of this act apply only to an application submitted to the Office of Economic Development pursuant to NRS 360.889 on or after October 1, 2025.

2. The amendatory provisions of sections 6 and 7 of this act apply only to an application submitted to the Office of Economic Development pursuant to NRS 360.945 on or after October 1, 2025.

Sec. 14. 1. This section and sections 1, 10, 12 and 13 of this act become effective on October 1, 2025.

2. Sections 2 to 5, inclusive, of this act become effective on October 1, 2025, and expire by limitation on June 30, 2032.

3. Sections 6 to 9, inclusive, and 11 of this act become effective on October 1, 2025, and expire by limitation on June 30, 2036.