



STATE OF NEVADA

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Governor

DEPARTMENT OF TAXATION

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FISCAL IMPACT
Renewable Energy Partial Abatement of Sales/Use Taxes
April 21, 2026

Yellow Pine Solar III, LLC

In accordance with the provisions NRS 701A of the Nevada Revised Statute, Yellow Pine Solar III, LLC 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 three 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, Yellow Pine Solar III LLC will purchase a total of \$10,917,480.00 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 \$918,861.45 less any applicable collection allowance.

According to Schedule 7 of this application from Yellow Pine Solar III, LLC will purchase \$49,400.00 worth of tangible personal property subject to Sales and/or Use Tax during the second year of the abatement period. Schedule 8 shows \$49,400.00 worth of tangible personal property subject to Sales and/or Use Tax during the third year of the abatement period.

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

Table with 6 columns: Sales Tax Component, Tax Rate, First Year, Second Year, Third Year, Total. Rows include Sales/Use Tax (General Fund), Local School Support Tax\*, Basic City-County Relief, Supplemental City-County Relief, and County Option.

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

Summary table showing Total Amount Abated (State & Local/County) for 1st Year (\$633,602.97), 2nd year (\$2,852.85), and 3rd Year (\$2,852.85).

Total	<u>639,308.67</u>
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**Total Amount Abated  
(Local/County Only):**

1st Year	\$414,173.37
2nd year	\$1,864.85
3rd Year	<u>\$1,864.85</u>
Total	<u>\$417903.07</u>

<b>First Year Purchases</b>	\$10,971,480.00
<b>Second Year Purchases</b>	\$49,400.00
<b>Third Year Purchases</b>	\$49,400.00

<b>County</b>	Clark
<b>Sales Tax Rate</b>	8.375%
<b>Full Sales Tax</b>	
<b>First Year</b>	\$918,861.45

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