



STATE OF NEVADA

DEPARTMENT OF TAXATION

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JOE LOMBARDO
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Aviation Abatement Industry Notification NRS 360.753

The **Aviation Sales and Use Tax (SUT) Abatement** is a non-transferable incentive. As with all [Nevada GOED Tax Abatements](#), this package is restricted solely to the approved "Abatement Applicant" listed in the state contract.

Key Usage Rules:

- **Exclusive Use:** Only the entity approved by the [GOED Board](#) in a public meeting may utilize the abatement. It **cannot** be passed through to clients, customers or third parties.
- **Duration:** Depending on the original approval date, the abatement applies for either **10 or 20 years**.
- **Eligible Property:**
 - **Sales & Use Tax:** Abatements apply to the purchase of tangible personal property used to manufacture, service, maintain, test, repair or assemble aircraft or components.
 - **Business Personal Property (PPT):** Abatements apply to purchase of the aircraft itself and the personal property used to own, operate, manufacture, service, maintain, test, repair, overhaul or assemble an aircraft or any component of an aircraft.
- **Third-Party Rates:** Any entity other than the approved company must pay the full, unabated SUT rate applicable to the county where the purchase occurs.

Compliance Deadline:

Effective **March 1, 2026**, all industry filings must strictly comply with these provisions. Failure to follow these contractual terms may result in the [recapture of all granted abatements](#).

If you have any questions, please contact the Taxation abatement team via email at abatementnv@tax.state.nv.us.