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### ***Guinn Center Responds to Special Legislative Session with Report on Development Incentives***

LAS VEGAS, NV—The Nevada Legislature will be considering an unprecedented \$1.3 billion tax incentive package for Tesla Motors this week. To focus attention on issues legislators should take into account while reviewing this proposal, the Guinn Center for Policy Priorities has released *Development Incentives: A Guide for Nevada Legislators*.

“Nevada has provided relatively few tax incentives to businesses in the past compared to other states,” said Philip G. Satre, Chairman of the Guinn Center’s Board. “It is important for legislators to examine best practices from other states to ensure that the tax incentive package is in the best interest of Nevadans. A growing number of states are putting in place provisions that promote transparency and accountability, emphasize performance, encourage local hiring, and focus on job training.”

“Drawing on these best practices, the Guinn Center for Policy Priorities recommends that the Legislature ensure that development incentives include performance-based measures and clawback provisions,” said Dr. Nancy E. Brune, Executive Director. Other recommendations outlined in the policy brief include:

- Require that transferable credits (valued at \$120 million) included in the Tesla tax incentive package are transferred at their original value and not at a discount.
- Reduce sales and use tax abatements relative to property tax abatements, and lower the overall amount of sales and use tax and property tax abatements.
- Establish a government commission to monitor the agreement and performance targets.
- Establish a standing committee between Tesla and the Nevada System of Higher Education to build the workforce pipeline.

**The Guinn Center for Policy Priorities** is a 501(c)(3) nonprofit, bipartisan, policy center focused on providing independent and fact-based analysis of critical policy issues facing the state of Nevada. The Guinn Center engages policy-makers, experts, and the public with innovative, fact-based research, ideas, and analysis to advance policy solutions, inform the public debate, and expand public engagement.

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