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Subject: PETT and tax numbers

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**Email Content:**

Thank you for visiting the Yucca Mountain Site Characterization Office's Web site. I am writing in response to your questions about taxes and payments equal to taxes paid by the Yucca Mountain Project.

I have attached Excel worksheets summarizing estimated taxes and payments equal to taxes paid by the Yucca Mountain Site Characterization Office from 1986 to present.

If you have additional questions regarding the Yucca Mountain Project, please return to our Web site or call our toll-free information line at (800) 225-9672.



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**Table 1. Summary of Estimated Taxes Paid by Yucca Mountain Site Characterization Project (YMP) Organizations by Nevada Fiscal Year (FY) July 1 through June 30**

Updated 6/7/01

Nevada FY	-- Clark County Taxes --			-- Nye County Taxes --			Nevada Business Tax
	Sales	Use	Property	Sales	Use	Property	
86-87	36,982	50,406		16,944	12,067	4,559	
87-88	104,614	66,591		53,002	50,613	5,393	
88-89	185,045	98,276	13,464	78,496	57,006	5,371	
89-90	109,558	79,240	28,182	20,080	20,428	9,803	
90-91	129,044	99,432	41,816	70,717	54,971	6,118	
91-92	151,317	151,436	6,773	59,346	26,977	6,111	72,093
92-93	106,331	138,903		116,011	50,675		78,803
93-94	155,459	145,401		116,116	859,911		95,472
94-95	167,210	125,333		206,673	175,448		104,813
95-96	105,130	44,664		717,844	1,051,197		111,812
96-97	54,891	2,615		249,756	329,202		92,076
97-98	84,486	3,767		372,106	186,800		94,181
98-99	42,654	1,669		19,967	59,078		80,462
99-00	11,679	30,530		2,876	15,765		79,305
00-01	TBD	TBD		TBD	TBD		TBD
Total	1,444,401	1,038,263	90,235	2,099,933	2,950,138	37,355	809,018

NOTES: These figures were prepared by the Yucca Mountain Site Characterization Office from the letters and enclosures sent to the county or Nevada Department of Taxation to document the payments equal to taxes (PETT). These tax estimates exclude the indirect purchases, property, or employees of a consultant or subcontractor of an YMP organization. Sales and Use Taxes are paid to the vender or State and are categorized by the county where the property is received. The data exclude purchases associated with personal consumption such as expense vouchers, moving expenses, gas credit cards, or petty cash. The Sales and Use Taxes for 86-87 include purchases in May and June of 1986.

The Nevada Business Activity Tax became effective on July 1, 1991.

The private firms associated with the YMP have not paid "possessory use taxes" on YMP property they used since FY91-92, because the old statute was ruled unconstitutional and while the challenge on the constitutionality of the new statute (effective July 1, 1993) was being resolved it was determined that all property used by federal or private organizations for YMP should be treated only as PETT pursuant to the Nuclear Waste Policy Act and the new Nevada Revised Statutes provisions.

Figures may not add up to the total, due to rounding. The figures for Nevada FY 00-01 are To Be Determined (TBD).

**Table 2. Summary of Payments-Equal-To-Taxes (PETT) Paid by Yucca Mountain Site Characterization Project (YMP) by Nevada Fiscal Year (FY) July 1 through June 30**

Updated 6/7/01

Nevada FY	-- Clark County PETT --			-- Nye County PETT --			Esmeralda Property	Lincoln Property	Inyo Property	Nevada Business
	Sales	Use	Property	Sales	Use	Property				
86-87	27,633	2,079		15,573	22,903					
87-88	739	1,320		48	9,175					
88-89	662	7,111	2,404	0	15,852		576	1,030	4,368	
89-90	10,295	4,259	22,967	57	34,402		531	1,065	3,742	
90-91	29,457	3,191	6,722	45	13,732		460	1,022	3,334	
91-92	39,582	23,330	49,555	263	27,687	1,000,000	461	1,093	2,887	20,849
92-93	22,462	548,028	89,377	0	37,294		434	1,068	2,963	20,423
93-94	25,572	164,703	94,457	0	24,087	2,000,000	399	992	2,482	18,785
94-95	24,656	372,307	101,163	0	18,040	6,400,000	419	902	2,275	17,760
95-96	101,777	271,208	82,764	5,670	15,040	5,400,000	375	756	1,902	17,566
96-97	411,446	233,565	111,650	788	5,689	5,400,000	0	0	1,917	16,188
97-98	137,459	568,866	116,901	235	524	6,400,000	0	0	456	15,690
98-99	121,904	558,681	133,146	55,717	43,817	7,800,000	0	0	459	15,605
99-00	188,909	476,826	125,343	46,476	59,744	11,500,000	0	0	0	13,798
00-01	TBD	TBD	114,922	TBD	TBD	10,000,000	0	0	0	TBD
Total	1,142,555	3,235,473	1,051,371	124,872	327,986	55,900,000	3,655	7,927	26,784	156,664

NOTES: These figures were prepared by the Yucca Mountain Site Characterization Office from the letters and enclosures sent to the county or Nevada Department of Taxation to document the PETT. The PETT for sales and use taxes, business activity taxes, and Inyo County property taxes includes interest. The sales and use tax PETT for 86-87 includes purchases in May and June 1986.

The Nevada Business Activity Tax became effective on July 1, 1991. Clark, Esmeralda, Lincoln, and Inyo counties became eligible for PETT after the Nuclear Waste Policy Amendments Act was passed in 1987. When the USGS Seismic Stations were transferred to the (State exempt) University of Nevada at Reno on 3/22/96, Esmeralda and Lincoln counties no longer had any PETT related property in their jurisdictions. When the USGS Water Monitoring Stations were dismantled in October of 1998, Inyo County no longer had any PETT related property in its jurisdiction.

The U.S. challenged the Nevada possessory use tax that took effect 7/1/93. It was subsequently determined that, pursuant to the Nuclear Waste Policy Act and Nevada Revised Statutes, all of the YMP property used by Federal or private organizations should be included as PETT and not be counted as property subject to possessory use taxes.

The Nye County and U.S. Department of Energy (DOE) settlement agreements structure when and the amount paid to Nye County. The Nye County figures are in the Nevada tax year when the PETT was paid, not the amount due.

Figures may not add up to the total, due to rounding. For Nevada FY 00-01, the Nye County Property PETT has been paid, the Clark County Property PETT is being processed, and the others are To Be Determined (TBD).