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**Numerous Heller Legislative Priorities for Nevada Passed in Final Days of Senate Session****(Washington, DC)**– United States Senator Dean Heller (R-NV) announced many of his top legislative priorities, including numerous that will directly benefit Nevadans, were recently passed by the United States Senate earlier today. **“This year, I worked hard to advance many pieces of legislation directly affecting Nevadans, and I’m proud to see these efforts come to fruition. Since my first days on Capitol Hill, putting the interests of Nevadans first has been my top priority. Many of these priorities are reflected in the bipartisan omnibus and tax package providing tax relief for Nevada’s middle-class families and small businesses. The Cadillac tax delay is also a strong win for 1.3 million workers in Nevada who would have faced massive changes to their health care. While the spending package was not perfect, I am pleased many of its provisions will directly benefit our state,”** said Senator Dean Heller.  The Heller legislative priorities included in the tax extenders package are:1. **State and Local Sales Tax –** Earlier this year, Heller introduced bipartisan, [stand-alone legislation](http://www.heller.senate.gov/public/index.cfm/2015/1/heller-cantwell-seek-to-provide-permanent-tax-relief-for-americans) (S. 126) with Senator Maria Cantwell (D-WA) allowing for a permanent deduction of state and local sales taxes. Nevada is one of several states electing to use sales taxes rather than income taxes to finance government services. The legislation helps level an uneven playing field by ensuring Nevada is afforded the same treatment in the federal tax code as states with an income tax.
2. **Mortgage Debt Relief Act** – Earlier this year, Senators Heller and Debbie Stabenow (D-MI) introduced bipartisan, [stand-alone legislation](http://www.heller.senate.gov/public/index.cfm/2015/2/senators-heller-stabenow-introduce-legislation-to-eliminate-unfair-tax-bills) extending a provision protecting homeowners from having mortgage relief taxed as income, through 2016. This legislation ensured when homeowners work with their banks to reduce their mortgage payments, those homeowners will not be hit with a huge tax bill. Without this legislation, homeowners would have been required to pay additional taxes when they receive mortgage principal forgiveness on their homes or sell their homes in what are commonly called “short sales.”
3. **Conservation Easement –** Earlier this year, Heller introduced bipartisan [stand-alone legislation](http://www.heller.senate.gov/public/index.cfm/2015/2/bipartisan-coalition-introduces-bill-incentivizing-conservation-of-agricultural-lands-open-spaces) with Senator Debbie Stabenow (D-MI) providing a permanent, enhanced tax incentive for family farmers, ranchers, and other landowners to voluntarily conserve land important for agriculture, hunting and fishing recreation, and wildlife preservation. By providing tax benefits to landowners who choose conservation, the bill helps preserve our nation’s farm lands and open spaces for posterity. In February, this legislation [passed the U.S. House of Representatives](http://www.heller.senate.gov/public/index.cfm/pressreleases?ID=bce46921-d29d-4146-ae83-342a002b2e50).

The Heller legislative priorities included in the bipartisan omnibus package are:1. **Cadillac Tax Delay –** Earlier this year, Senators Heller and Martin Heinrich (D-NM) introduced bipartisan, [stand-alone legislation](http://www.heller.senate.gov/public/index.cfm/videos?ID=e82a13e8-990b-47f5-8286-388240d10d1b) to fully repeal a provision in the Affordable Care Act (ACA) known as the “Cadillac tax,” which taxes high-cost health insurance plans. Last week, Heller’s amendment to fully repeal the Cadillac tax passed the Senate by a vote of [90-10](http://www.heller.senate.gov/public/index.cfm/pressreleases?ID=7515d401-08ff-4e02-b289-c35f0e367b2e). This spending package implements a two year delay of the Cadillac tax.
2. **No Yucca Mountain Funding –** There is no new funding for the Yucca Mountain nuclear waste repository licensing included in this spending package.
3. **Five Year Extension of the Renewable Energy Tax Credit for solar energy with “Commence Construction” –** This legislation facilitated the expansion of solar energy development by extending the Investment Tax Credit in Sections 48 and 25D for five years and modifying the Section 48 credit from a “placed in service” to a “commence construction” standard of eligibility. These provisions, which [Senator Heller introduced legislation in the 113th Congress on](http://www.heller.senate.gov/public/index.cfm/pressreleases?ID=7b20dd5f-ff88-4f37-af5d-e657893a98d3) and put forth in the Finance Committee this year, would spur the development of both large-scale solar projects – which take multiple years to permit, finance, construct and place in service – and rooftop solar power.
4. **RIDE Act** – This legislation contains [the ROV in-Depth Examination (RIDE) Act (S.1040)](https://www.gpo.gov/fdsys/pkg/BILLS-114s1040is/pdf/BILLS-114s1040is.pdf), that Senators Dean Heller and Joe Manchin (D-WV) introduced and [navigated to passage in the Senate Commerce, Science, & Transportation Committee](http://www.heller.senate.gov/public/index.cfm/pressreleases?ID=2654b857-6d7c-47ef-b8e9-822b1f36b139) earlier this year. The provision prevents the Consumer Product Safety Commission from imposing its flawed proposed lateral stability and vehicle handling regulations on Recreational Off-Highway Vehicles (ROVs).This regulation could have unintended safety consequences, limiting these vehicles’ ability to access difficult terrain. ROVs are frequently used by Nevadans to access remote areas throughout the state.

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