

**SMALL BUSINESS IMPACT STATEMENT AS REQUIRED BY
NRS 233B.0608 and NRS 233B.0609**

LCB File No. R098-22

1. Background

LCB File No. R098-22 revises provisions relating to a petition to revise the estimates of the population of a county, incorporated city or unincorporated town prepared by the Department of Taxation; repeals certain provisions relating to the use of population counts set forth in a decennial or special census conducted by the Bureau of the Census of the United States Department of Commerce; and provides other matters properly relating thereto.

Existing law requires the Department of Taxation to annually determine the population of each town, township, city and county and submit its determination to the Governor, who is required to certify the respective population totals on or before March 1 of each year. The Department is required to use the population totals certified by the Governor for any tax that is collected for apportionment in whole or in part to any political subdivision where the basis of the apportionment is the population of the political subdivision. (NRS 360.283, 360.285) **Section 5** of this regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation. **Sections 1-3** of this regulation make conforming changes to eliminate references to the repealed provisions.

Existing law authorizes each town, city or county to petition the Department of Taxation to revise the respective estimated population of the town, city or county, and to appeal the decision of the Department on review. (NRS 360.283) Existing regulations establish a procedure for submitting a petition to appeal an estimate of the population that requires: (1) a petition to appeal to be filed with the Department not later than 2 weeks after the date on which estimates are distributed by the demographer employed by the Department; and (2) if an appeal must be heard by a hearing officer, the Department to mail or transmit by facsimile machine, notice of the date for the hearing. (NAC 360.390) **Section 4** of this regulation makes technical corrections to the language related to such procedure for consistency with Nevada Revised Statutes. **Section 4** further requires that: (1) a petition to revise the estimates of the population of a county, city or town be filed not later than 14 days after the date on which the estimates are distributed; and (2) if such petition must be heard by a hearing officer, the Department must mail or transmit by electronic mail notice of the date for the hearing.

2. A description of the manner in which comment was solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.

The Department of Taxation has concluded that small businesses will not be affected by the proposed LCB File No. R098-22, considering its nature and content outlines the process by which population estimates are to be determined by the State.

- 3. The manner in which the analysis was conducted, including the methods used to determine the impacts of the proposed regulation on small businesses.**

Not Applicable

- 4. The estimated economic effect of the proposed regulation on the small businesses which it is to regulate:**

Direct and indirect adverse effects

Not Applicable – Please see number 2.

Direct and indirect beneficial effects

Not Applicable – Please see number 2.

- 5. A description of the methods that the agency considered to reduce the impact of the proposed regulation on small businesses and a statement regarding whether the agency actually used any of those methods.**

Not Applicable – Please see number 2.

- 6. The estimated cost to the agency for enforcement of the proposed regulation.**

The proposed regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

- 7. If the proposed regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.**

The proposed permanent regulation does not include new fees or increase an existing fee.

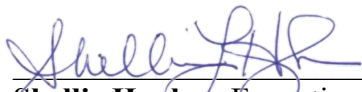
- 8. If the proposed regulation includes provisions which duplicate or are more stringent than federal, state or local standards regulating the same activity, an explanation of why such duplicative or more stringent provisions are necessary.**

The proposed regulation does not overlap or duplicate any regulation of other federal, state or local government entities.

9. The reasons for the conclusion of the agency regarding the impact of a regulation on small businesses.

The Department has determined that there will be no impacts to small businesses based on its analysis of the proposed regulation.

I hereby certify, to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that this statement was properly prepared, and the information contained herein is accurate.



Shellie Hughes, Executive Director

March 11, 2024