

**BDR 32-593**  
**S.B. 353**

EXECUTIVE AGENCY  
 FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 26, 2003

Agency Submitting: Compliance Division, Department of Taxation

| <b>Items of Revenue<br/>or Expense, or Both</b> | <b>Fiscal Year<br/>2002-03</b> | <b>Fiscal Year<br/>2003-04</b> | <b>Fiscal Year<br/>2004-05</b> | <b>Effect on<br/>Future Biennia</b> |
|---|--------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Sales and Use Taxes (Revenue)                   |                                |                                |                                |                                     |
| Total   |                                |                                |                                | \$0                                 |

Explanation (Use Additional Sheets of Attachments, if required)

SB 353 would allow non-profit hospitals and medical facilities licensed pursuant to chapter 449 or 450 of NRS to qualify as charitable organizations under NRS 372.3261 and NRS 374.3306 and thereby be exempt from the Sales and Use Tax provisions. There would be no fiscal impact to the State because non-profit hospitals and medical facilities under 501(c) currently do not report for sales tax purposes. SB 353 has an effective date of July 1, 2003.

Name Dino DiCianno  
 Title Deputy Executive Director

DEPARTMENT OF ADMINISTRATION'S COMMENT

Date March 27, 2003

The Agency estimate of the fiscal impact appears to be reasonable.

Name John P. Comeaux  
 Title Director Dept of Admin.