

EXECUTIVE AGENCY
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 5, 2023

Agency Submitting: Department of Public Safety, Records, Communications, and Compliance

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

SB374 / BDR 32-578 is an act relating to taxation; exempting from property taxes the primary residence of certain veterans and their surviving spouses; establishing a program to provide partial refunds of property taxes to certain persons who are 55 years of age or older; providing penalties; and providing other matters properly relating thereto.

Section 1 provides a criminal penalty for the crime of falsifying information to obtain a tax exemption. Section 31 provides a criminal penalty for the crime of falsifying information or committing fraud to obtain a tax refund.

If this bill as introduced is enacted, it would require the Department of Public Safety, Records Communications and Compliance Division (RCCD), Nevada Offense Code Unit (NOC) staff to create 4 NOCs and 4 sub-types. However, the cumulative impact of the legislation from the 2023 session will increase the volume of NOC revisions. The RCCD may request to return to the Interim Finance Committee in the 2023-2025 biennium should workload increases necessitate additional staffing.

Name Jason Kolenut

Title ASO 3

GOVERNOR'S OFFICE OF FINANCE COMMENTS

Date Wednesday, March 29, 2023

The agency's response appears reasonable.

Name Amy Stephenson

Title Director