

EXECUTIVE AGENCY
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 8, 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)

SB396 / BDR 32-6 is an act relating to taxation; providing for the imposition, administration, collection and enforcement of a tax on certain digital products electronically transferred to a purchaser; providing penalties; and providing other matters properly relating thereto.

Sections 26, 32, 39, 110, and 111 provides for new crimes related to the collection of applicable taxes imposed on digital products.

If this bill as introduced is enacted, it would require the Department of Public Safety, Records, Communications and Compliance Division (RCCD), Nevada Offense Code (NOC) Unit staff to create 6 NOCs and 6 subtypes. 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

The agency's response appears reasonable.

Date Thursday, April 06, 2023

Name Amy Stephenson

Title Director