

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 11, 2023

Agency Submitting: Local Government

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)

See attached.

Name Michael Nakamoto

Title Chief Principal Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses
S.B. 428 / BDR 32 - 1033

City/County: City of Boulder City Approved by: Angela Manninen, Acting Finance Director Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Elko Approved by: Kelly Wooldridge, City Clerk Comment: Unable to determine at this time. Will most likely have a fiscal impact.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: The fiscal impact of this legislation cannot be determined. The City of Henderson is not provided the level of detail on sales tax collections that would enable this calculation.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Las Vegas Approved by: Jackie Bruno, Management Analyst I Comment: City of Las Vegas does not anticipate any impact to direct costs. However city of Las Vegas anticipates a loss in sales tax revenue based on bill language and the estimated share in sales tax city of Las Vegas receives.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$2,100,000	\$2,163,000	\$2,227,890	\$4,589,454

City/County: City of Reno Approved by: Jordan Hosmer-Henner, Urban Economist Comment: If enacted this would reduce city revenue from sales tax by an indeterminable amount.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Jeff Cronk, Chief Financial Officer

Comment: The City does not have access to sufficient data in order to estimate the extent of lost CTAX revenue that can be expected.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of West Wendover**

Approved by: Alina Ceballos, Chief Financial Officer

Comment: cannot be determined

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Carson City**

Approved by: Sheri Russell-Benabou, Chief Financial officer

Comment: Impact cannot be determined as we do not have statistics on the number of diapers sold in Carson City. However, any additional exemption from Sales Taxes will reduce the total Sales Tax Revenue received by Counties.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Clark County**

Approved by: Rachel Stevens, Principal Management Analyst

Comment: Clark County has determined that the bill, as currently written, would not have a material fiscal impact.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Douglas County**

Approved by: Terri Willoughby, Chief Financial Officer

Comment: Not unable to determine the amount of sales tax revenue from the sale of dieapers.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Elko County**

Approved by: Susan Paprocki, Comptroller

Comment: This would impact the county's sales tax revenue, but amount of impact cannot be determined at this time.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Rhona Lecumberry, Humboldt County Treasurer

Comment: This bill would have a negative impact on sales tax revenue received from the State; however, that amount cannot be determined at this time.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: There will definitely be a fiscal impact for eliminating taxation on diaper sales; however we don't have enough information to know how much tax revenue is currently generated from diaper sales as it is not separately tracked.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Pershing County**

Approved by: Karen Wesner, Administrative Assistant

Comment: The amount of sales tax revenue lost cannot be determined at this time. There would be an impact.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: There is a cost for placing questions on the ballot based on the space on the ballot it takes up, the information on the ballot question that is placed in the sample ballot and mailed to voters as well as the publication of ballot questions in the newspaper. Those costs vary depending on the length of the question and supporting information and can sometimes be reimbursed by the state, but that is not a guarantee unless added to the state budget. Because of these uncertainties, a reliable estimate of the dollar amount of the effect of this bill cannot be determined.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Carson City School District**

Approved by: Spencer Winward, Director of Fiscal Services

Comment: Carson City School District cannot determine the fiscal impact from this proposed legislation. It is presumed that the LSST would be reduced which would affect the revenue available to the District.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Churchill County School District**

Approved by: Dr. Summer E. Stephens, Superintendent

Comment:

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Clark County School District**

Approved by: Steven Maiello, Coordinator IV

Comment: The financial impact cannot be determined as the State's Pupil-Centered Funding Plan (PCFP) directs all major local sources of school district funding, including the school districts' portion of the Local School Support Sales and Use Taxes (the "LSST"), to the State Education Fund (SEF). However, any reduction in taxes utilized to fund the PCFP will result in reduced funding for all school districts.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Elko County School District**

Approved by: Julie Davis, CFO

Comment: Impact to Consolidated Tax flowing through State Education Fund to the District cannot be determined.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Cost cannot be determined but any loss of taxes could impact a school district

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: **Lyon County School District**

Approved by: Kyle Rodriguez, Fiscal Services Officer

Comment: Unable to quantify anticipated fiscal impact, however any reduction to sales taxes could have a negative impact.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Nye County School District**

Approved by: Kelly Wood, Executive Secretary

Comment: Unable to determine.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Pershing County School District**

Approved by: Russell Fecht, Superintendent

Comment:

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Washoe County School District**

Approved by: Mark Mathers, Chief Financial Officer

Comment: Any exemption of products from the sales and use tax, such as this proposal to exempt the sales of diapers, will have an impact on sales tax revenues (LSST) that are received by the State Education Fund and go to fund K-12 education. However, this impact cannot be quantified by our agency since we do not have the necessary data on sales of this product.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **White Pine School District**

Approved by: Paul Johnson, Chief Financial Officer

Comment: Impact can not be determined.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: City of Caliente , City of Carlin, City of Ely, City of Fallon, City of Fernley, City of Mesquite, City of North Las Vegas, City of Wells, City of Winnemucca, City of Yerington, Churchill County, Esmeralda County, Eureka County, Lander County, Lincoln County, Mineral County, Nye County, Storey County, White Pine County, Douglas County School District, Esmeralda County School District, Eureka County School District, Humboldt County School District, Lander County School District, Mineral County School District, and Storey County School District.