

# BDR 18-1034 SB 373(R1)

## UNSOLICITED EXECUTIVE AGENCY FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: May 19, 2023

Agency Submitting: Department of Taxation

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
Personnel (Expense)		\$63,902	\$88,152	\$176,304
Operating Expense (Expense)		\$20,731,280	\$2,305,717	\$4,611,434
Equipment (Expense)		\$4,608		
Information Services (Expense)		\$4,206	\$1,915	\$3,830
Total	0	\$20,803,996	\$2,395,784	\$4,791,568

### Explanation

(Use Additional Sheets of Attachments, if required)

The Department (Dept.) has reviewed Amendment No. 475 and determined that it will increase our original fiscal note. Section 1, subsection 1, requires the Dept. to translate and make available all vital information and documents in the twelve most common languages that are spoken by persons with limited English proficiency in this state, as determined by the last decennial census; The amendment adds 3 languages (Auditory, Visual, and Manual) for a total of 15. In the 81st Legislative Session (2021), SB318 was enacted requiring the Dept. to develop a Language Access Plan. The Dept identifies "vital" information based on taxpayer reporting and payment responsibilities necessary for compliance with Nevada's tax laws. This includes forms, letters, notices, time sensitive communications, and other information taxpayers need to avoid delinquency. The Dept. receives feedback via taxpayer inquiries, audits, and surveys which indicate taxpayers' ability to access necessary resources.

The Dept. identified approximately 3,669 forms that would need to be translated. The expense for document translation through a Language Services Contractor is based on the number of words per document. The cost to translate a document was based on our most commonly used form the Nevada Business Registration (NBR) form which has 2,790 words. At .15 per word, the cost is \$418.50. We have determined the cost to translate 3,669 vital forms is  $\$418.50 \times 3,669 = \$1,535,476.50 \times 15 = \$23,032,147.50$ . As the list of vital documents grows, and current documents require revision, the cost will also grow accordingly. The request is for one Program Officer II position in Carson City and associated operating costs, beginning in October 2023. This request includes funding for translation services through good-of-the-state vendors in the amount of \$20,728,932.75 in FY24 and \$2,303,214.75 in FY25. Recurring expenses for each biennium are stated above.

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