

**EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 28, 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)

SB233 / BDR 32-87 is an act relating to taxation; providing for the imposition, administration, collection and enforcement of a tax on the rental of certain heavy equipment; excluding certain heavy equipment from the tax on personal property; providing penalties; and providing other matters properly relating thereto.

Sections 30 and 31 of this bill establish that a person who submits a false or fraudulent return or falsifies entries in books, records or accounts with intent to evade the tax is guilty of a gross misdemeanor, and that a person who violates any other provision governing the tax created by this bill is guilty of a misdemeanor.

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 3 new NOCs and 3 new 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, March 16, 2023

Name Amy Stephenson
Title Director