

DEPARTMENT OF TAXATION

101-2361

PROGRAM DESCRIPTION

The department is responsible for providing fair, efficient, and effective administration of tax programs in accordance with applicable statutes, regulations, and policies that serve the taxpayers and state and local governments. The department collects approximately \$9.9 billion a year in taxes and distributes those revenues to the State General Fund, State Education Fund, other state agencies, and local government entities. Taxes administered by the department include all sales and use taxes, modified business tax, insurance premium tax, commerce tax, and a variety of excise taxes. The department is responsible for appraising property of an inter-state or inter-county nature as well as mining property. It establishes guidelines for county assessors, recorders, and treasurers; monitors appraisal and assessment performance; and ensures statewide compliance with assessment standards established by the Nevada Tax Commission (NTC). The department reviews local government budgets and audits, prepares ad valorem tax rates for certification, and advises local governments on Budget Act compliance and financial management matters. The department provides certified annual population estimates for the state, counties, and incorporated cities. The department serves as staff to five boards and commissions. The NTC adjudicates contested cases, adopts regulations, and ensures fair and equitable treatment of taxpayers across tax types. The State Board of Equalization hears and determines property tax appeals and equalizes property tax values. The Committee on Local Government Finance provides financial accounting standards for local governments and oversight to financially troubled local government entities. The Mining Oversight and Accountability Commission ensures various state agencies maintain compliance over environmental, safety and training, and taxation issues related to the mining industry. The Appraiser Certification Board ensures all property tax appraisers in the state are certified and maintain continuing education requirements. Statutory Authority: NRS 354, 360, 360B, 361, 361A, 362, 363A&B, 363C, 364.125, 368A, 369, 370, 370A, 371, 372, 372A, 372B 374, 374A, 375, 375A&B, 376A, 377, 377A&B, 387.332, 444A.090, 482.313, 585.497, 680B, NAC 453A, and NAC 453D.

BASE

This request continues 412 positions and associated operating costs. One-time expenditures have been eliminated and partial year costs have been annualized.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	39,294,123	39,252,197	46,772,123	46,290,433	47,694,684	47,139,547
REVERSIONS	-1,955,464	0	0	0	0	0
BALANCE FORWARD FROM PREVIOUS YEAR	3,173,238	1,965,415	0	0	0	0
BALANCE FORWARD TO NEW YEAR	-1,965,415	0	0	0	0	0
CIG/OTP LICENSE FEES	423,458	410,200	395,400	395,445	395,400	395,445
AUDIT FEES	476	35,318	35,318	35,322	35,318	35,322
ADMIN FEE CIGARETTE TAX	313,979	398,276	416,684	416,731	423,789	423,836
ADMIN FEE SHORT TERM AUTO LEASE	18,587	17,003	18,587	18,587	18,587	18,587
ADMINISTRATION FEE-D	129,608	135,297	170,842	170,861	171,206	171,225
ADMIN FEE BAD CHECK CHARGES	91,027	77,842	91,027	91,027	91,027	91,027
JUSTICE COURT FEES	122,607	101,144	112,221	112,221	112,221	112,221
PRIOR YEAR REFUNDS	1,397	0	0	0	0	0
MISCELLANEOUS REVENUE	2,887	2,247	2,714	2,714	2,714	2,714
TRANSFER IN FED ARPA	16,727,742	25,997,256	3,424,666	21,487,206	435,023	21,497,314
TRANS FROM ENVIRON PROTECT	12,057	11,826	13,025	13,027	13,259	13,261
TOTAL RESOURCES:	56,390,307	68,404,021	51,452,607	69,033,574	49,393,228	69,900,499
EXPENDITURES:						
PERSONNEL SERVICES	31,696,913	34,112,192	42,248,333	41,672,886	43,182,881	42,555,604

DEPARTMENT OF TAXATION
101-2361

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
OUT-OF-STATE TRAVEL	4,325	5,616	5,616	5,616	5,616	5,616
IN-STATE TRAVEL	143,741	132,410	132,045	132,045	132,045	132,045
OPERATING	2,149,345	2,301,580	1,831,544	1,711,577	1,830,003	1,710,227
BUILDING SECURITY	224,891	260,666	260,666	260,666	260,666	260,666
COMPLIANCE AUDIT INVESTIGATIONS	24,974	353,914	262,421	262,421	262,421	262,421
OUT-OF-STATE AUDIT	0	35,318	35,318	35,318	35,318	35,318
MSA TRAVEL AND OPERATING	6,645	9,069	2,217	2,217	2,217	2,217
UTS MODERNIZATION	16,279,669	22,316,388	2,953,730	21,045,676	0	21,045,676
LOCKBOX PROGRAM	320,487	365,896	365,896	365,896	365,896	365,896
SB466 - ONE SHOT IT CONSULT	159,744	218,816	0	0	0	0
SB467 - ONE SHOT CARSON MOVE	778,626	636,459	0	0	0	0
SB489 - ONE SHOT IT PROJECTS	269,453	1,110,140	0	0	0	0
DEMOGRAPHIC SURVEYS	24,121	29,343	35,987	30,843	36,397	30,843
CIGARETTE STAMPS	135,440	176,960	176,960	176,960	176,960	176,960
INFORMATION SERVICES	1,504,393	1,831,229	1,719,927	1,712,996	1,680,861	1,698,553
TRAINING	1,215	2,176	1,233	2,176	1,233	2,176
DHRM COST ALLOCATION	119,638	119,638	137,847	333,414	137,847	333,414
PURCHASING ASSESSMENT	3,264	3,264	3,264	3,264	3,264	3,264
STATEWIDE COST ALLOCATION PLAN	4,440	4,714	4,714	4,714	4,714	4,714
AG COST ALLOCATION PLAN	2,537,586	1,274,889	1,274,889	1,274,889	1,274,889	1,274,889
ARPA SYSTEMS RESV - FUTURE YRS	0	3,103,344	0	0	0	0
RESERVE FOR REVERSION TO GENERAL FUND	1,397	0	0	0	0	0
TOTAL EXPENDITURES:	56,390,307	68,404,021	51,452,607	69,033,574	49,393,228	69,900,499
TOTAL POSITIONS:	412.00	412.00	413.00	412.00	413.00	412.00

MAINTENANCE

M100 STATEWIDE INFLATION

This request funds rate changes for internal service funds such as the Attorney General, Fleet Services, information technology services, state-owned building rent, vehicle insurance, personnel assessments, and property and contents insurance.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	72,923	1,385,986	70,169	1,555,996

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
TOTAL RESOURCES:	0	0	72,923	1,385,986	70,169	1,555,996
EXPENDITURES:						
PERSONNEL SERVICES	0	0	12,468	94,054	12,468	94,054
IN-STATE TRAVEL	0	0	580	5,785	580	5,785
OPERATING	0	0	4,895	489,054	4,895	488,972
COMPLIANCE AUDIT INVESTIGATIONS	0	0	200	1,404	200	1,404
MSA TRAVEL AND OPERATING	0	0	38	17	38	17
UTS MODERNIZATION	0	0	0	5,212	0	5,212
INFORMATION SERVICES	0	0	54,742	230,943	51,988	221,269
PURCHASING ASSESSMENT	0	0	0	-3,264	0	-3,264
AG COST ALLOCATION PLAN	0	0	0	562,781	0	742,547
TOTAL EXPENDITURES:	0	0	72,923	1,385,986	70,169	1,555,996

M300 FRINGE BENEFITS RATE ADJUSTMENT

This request funds changes to fringe benefits rates.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	24,972	1,478,970	24,972	1,229,001
TOTAL RESOURCES:	0	0	24,972	1,478,970	24,972	1,229,001
EXPENDITURES:						
PERSONNEL SERVICES	0	0	24,972	1,478,970	24,972	1,229,001
TOTAL EXPENDITURES:	0	0	24,972	1,478,970	24,972	1,229,001

ENHANCEMENT

E225 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request funds the anonymous purchase of cigarette and other tobacco products.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
CIG/OTP LICENSE FEES	0	0	5,000	5,000	5,000	5,000

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
TOTAL RESOURCES:	0	0	5,000	5,000	5,000	5,000
EXPENDITURES:						
MSA TRAVEL AND OPERATING	0	0	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES:	0	0	5,000	5,000	5,000	5,000

E226 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request adds travel expenses for staff to attend training opportunities hosted by the Federation of Tax Administrators.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	15,200	0	15,200
CIG/OTP LICENSE FEES	0	0	15,200	0	15,200	0
TOTAL RESOURCES:	0	0	15,200	15,200	15,200	15,200
EXPENDITURES:						
MSA TRAVEL AND OPERATING	0	0	15,200	15,200	15,200	15,200
TOTAL EXPENDITURES:	0	0	15,200	15,200	15,200	15,200

E228 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request adds fingerprinting for background checks for new employees to the department.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	4,227	0	4,227
TOTAL RESOURCES:	0	0	0	4,227	0	4,227
EXPENDITURES:						
OPERATING	0	0	0	4,227	0	4,227
TOTAL EXPENDITURES:	0	0	0	4,227	0	4,227

E229 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request increases training opportunities for executive, Compliance Division, Excise Division, and Information Technology staff.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	92,246	0	83,629
TOTAL RESOURCES:	0	0	0	92,246	0	83,629
EXPENDITURES:						
TRAINING	0	0	0	92,246	0	83,629
TOTAL EXPENDITURES:	0	0	0	92,246	0	83,629

E230 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request adds in-state and out-of-state travel for collection activities, quarterly visits, training, safety purposes, and site audits.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	112,693	0	112,693
TOTAL RESOURCES:	0	0	0	112,693	0	112,693
EXPENDITURES:						
OUT-OF-STATE TRAVEL	0	0	0	7,975	0	7,975
IN-STATE TRAVEL	0	0	0	48,897	0	48,897
OUT-OF-STATE AUDIT	0	0	0	55,821	0	55,821
TOTAL EXPENDITURES:	0	0	0	112,693	0	112,693

E231 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request funds various expenses associated with Boards and Commission such as travel, legal meeting notices, court reporting services, and board pay stipends for additional meetings.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	47,610	0	47,610
TOTAL RESOURCES:	0	0	0	47,610	0	47,610

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	5,800	0	5,800
IN-STATE TRAVEL	0	0	0	30,460	0	30,460
OPERATING	0	0	0	11,350	0	11,350
TOTAL EXPENDITURES:	0	0	0	47,610	0	47,610

E232 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request adds an information technology contract to assist with the Unified Tax System operations backlog.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	188,698	0	188,698
TOTAL RESOURCES:	0	0	0	188,698	0	188,698
EXPENDITURES:						
INFORMATION SERVICES	0	0	0	188,698	0	188,698
TOTAL EXPENDITURES:	0	0	0	188,698	0	188,698

E233 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

The request reduces the volume of physical mail being processed through the state mail facility. This request is contingent upon passage and approval of enabling legislation.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	-22,344	-22,344	-22,344	-22,344
TOTAL RESOURCES:	0	0	-22,344	-22,344	-22,344	-22,344
EXPENDITURES:						
OPERATING	0	0	-22,344	-22,344	-22,344	-22,344
TOTAL EXPENDITURES:	0	0	-22,344	-22,344	-22,344	-22,344

E320 GOVERNMENT SUPPORT SERVICES

This request adds new and expanded software licenses. This request is contingent upon passage and approval of enabling legislation.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	152,148	0	56,353
TOTAL RESOURCES:	0	0	0	152,148	0	56,353
EXPENDITURES:						
INFORMATION SERVICES	0	0	0	152,148	0	56,353
TOTAL EXPENDITURES:	0	0	0	152,148	0	56,353

E499 EXPIRING ARPA GRANT/PROGRAM

This request sunsets American Rescue Plan Act - Coronavirus State Fiscal Recovery grant funds for the development and implementation of the Modernize Your Nevada Tax project.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
TRANSFER IN FED ARPA	0	0	0	-21,487,206	0	-21,497,314
TOTAL RESOURCES:	0	0	0	-21,487,206	0	-21,497,314
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	-433,947	0	-444,126
OPERATING	0	0	0	-251	0	-250
UTS MODERNIZATION	0	0	0	-21,050,888	0	-21,050,888
INFORMATION SERVICES	0	0	0	-2,120	0	-2,050
TOTAL EXPENDITURES:	0	0	0	-21,487,206	0	-21,497,314
TOTAL POSITIONS:	0.00	0.00	0.00	-3.00	0.00	-3.00

E550 TECHNOLOGY INVESTMENT REQUEST

This request upgrades the flash storage as part of the consolidated equipment Technology Investment Notification request.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	0	0	92,296

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
TOTAL RESOURCES:	0	0	0	0	0	92,296
EXPENDITURES:						
INFORMATION SERVICES	0	0	0	0	0	92,296
TOTAL EXPENDITURES:	0	0	0	0	0	92,296

E551 TECHNOLOGY INVESTMENT REQUEST

This request continues support for the department legacy systems.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	211,069	0	74,500
TOTAL RESOURCES:	0	0	0	211,069	0	74,500
EXPENDITURES:						
INFORMATION SERVICES	0	0	0	211,069	0	74,500
TOTAL EXPENDITURES:	0	0	0	211,069	0	74,500

E680 STAFFING AND OPERATIONS

This request eliminates one Information Technology Professional position that has remained vacant for an extended period of time.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	-162,620	0	-161,943
TOTAL RESOURCES:	0	0	0	-162,620	0	-161,943
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	-161,830	0	-161,176
OPERATING	0	0	0	-84	0	-84
INFORMATION SERVICES	0	0	0	-706	0	-683
TOTAL EXPENDITURES:	0	0	0	-162,620	0	-161,943
TOTAL POSITIONS:	0.00	0.00	0.00	-1.00	0.00	-1.00

E681 STAFFING AND OPERATIONS

This request adds one Tax Manager position.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	91,296	0	120,606
TOTAL RESOURCES:	0	0	0	91,296	0	120,606
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	88,620	0	119,839
OPERATING	0	0	0	84	0	84
INFORMATION SERVICES	0	0	0	2,592	0	683
TOTAL EXPENDITURES:	0	0	0	91,296	0	120,606
TOTAL POSITIONS:	0.00	0.00	0.00	1.00	0.00	1.00

E682 STAFFING AND OPERATIONS

This request adds one Training Officer in northern Nevada and one Training Officer in southern Nevada.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	52,606	0	199,526
TOTAL RESOURCES:	0	0	0	52,606	0	199,526
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	49,139	0	196,107
OPERATING	0	0	0	167	0	167
INFORMATION SERVICES	0	0	0	3,300	0	3,252
TOTAL EXPENDITURES:	0	0	0	52,606	0	199,526
TOTAL POSITIONS:	0.00	0.00	0.00	2.00	0.00	2.00

E710 EQUIPMENT REPLACEMENT

This request replaces computer hardware per the Office of Chief Information Officer's recommended replacement schedule.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	14,183	14,183	36,892	36,892
TOTAL RESOURCES:	0	0	14,183	14,183	36,892	36,892
EXPENDITURES:						
INFORMATION SERVICES	0	0	14,183	14,183	36,892	36,892
TOTAL EXPENDITURES:	0	0	14,183	14,183	36,892	36,892

E711 EQUIPMENT REPLACEMENT

This request replaces videoconferencing equipment in three offices that have exceeded the useful life.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	45,126	45,126	0	0
TOTAL RESOURCES:	0	0	45,126	45,126	0	0
EXPENDITURES:						
INFORMATION SERVICES	0	0	45,126	45,126	0	0
TOTAL EXPENDITURES:	0	0	45,126	45,126	0	0

E712 EQUIPMENT REPLACEMENT

This request replaces fax equipment to send and receive faxes to and from taxpayers.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	16,136	16,136	0	0
TOTAL RESOURCES:	0	0	16,136	16,136	0	0
EXPENDITURES:						
INFORMATION SERVICES	0	0	16,136	16,136	0	0

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
TOTAL EXPENDITURES:	0	0	16,136	16,136	0	0

E714 EQUIPMENT REPLACEMENT

This request replaces an envelope letter opening machine.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	7,449	7,449	0	0
TOTAL RESOURCES:	0	0	7,449	7,449	0	0
EXPENDITURES:						
INFORMATION SERVICES	0	0	7,449	7,449	0	0
TOTAL EXPENDITURES:	0	0	7,449	7,449	0	0

E719 FLEET SERVICES REPLACEMENT

This request replaces agency vehicles per the recommended replacement requirements in the State Administrative Manual.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	-1,697	-1,898	1,163	1,545
TOTAL RESOURCES:	0	0	-1,697	-1,898	1,163	1,545
EXPENDITURES:						
IN-STATE TRAVEL	0	0	-1,697	-1,898	1,163	1,545
TOTAL EXPENDITURES:	0	0	-1,697	-1,898	1,163	1,545

E729 FLEET SERVICES NEW

This request adds Fleet Services vehicles to be used by Revenue Officers in each of the department offices.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	12,078	13,788	24,156	27,576

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
TOTAL RESOURCES:	0	0	12,078	13,788	24,156	27,576
EXPENDITURES:						
IN-STATE TRAVEL	0	0	12,078	13,788	24,156	27,576
TOTAL EXPENDITURES:	0	0	12,078	13,788	24,156	27,576

E805 CLASSIFIED POSITION CHANGES

This request reclassifies an Administrative Aide to a Tax Program Supervisor commensurate with the duties of the position.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	43,683	0	45,804
TOTAL RESOURCES:	0	0	0	43,683	0	45,804
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	43,683	0	45,804
TOTAL EXPENDITURES:	0	0	0	43,683	0	45,804

E815 UNCLASSIFIED POSITION CHANGES

This request adds two unclassified General Counsel positions to serve under a newly formed legal section within the department. This request is contingent upon passage and approval of enabling legislation.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	127,058	0	492,817
TOTAL RESOURCES:	0	0	0	127,058	0	492,817
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	123,591	0	489,398
OPERATING	0	0	0	167	0	167
INFORMATION SERVICES	0	0	0	3,300	0	3,252
TOTAL EXPENDITURES:	0	0	0	127,058	0	492,817
TOTAL POSITIONS:	0.00	0.00	0.00	2.00	0.00	2.00

E999 UNFUNDED

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
UNFUNDED DECISION UNITS	0	0	-255,830	0	-435,023	0
TOTAL RESOURCES:	0	0	-255,830	0	-435,023	0

SUMMARY

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	39,294,123	39,252,197	47,006,441	50,203,743	47,829,692	51,340,229
REVERSIONS	-1,955,464	0	0	0	0	0
BALANCE FORWARD FROM PREVIOUS YEAR	3,173,238	1,965,415	0	0	0	0
BALANCE FORWARD TO NEW YEAR	-1,965,415	0	0	0	0	0
CIG/OTP LICENSE FEES	423,458	410,200	415,600	400,445	415,600	400,445
AUDIT FEES	476	35,318	35,318	35,322	35,318	35,322
ADMIN FEE CIGARETTE TAX	313,979	398,276	416,684	416,731	423,789	423,836
ADMIN FEE SHORT TERM AUTO LEASE	18,587	17,003	18,587	18,587	18,587	18,587
ADMINISTRATION FEE-D	129,608	135,297	170,842	170,861	171,206	171,225
ADMIN FEE BAD CHECK CHARGES	91,027	77,842	91,027	91,027	91,027	91,027
JUSTICE COURT FEES	122,607	101,144	112,221	112,221	112,221	112,221
PRIOR YEAR REFUNDS	1,397	0	0	0	0	0
MISCELLANEOUS REVENUE	2,887	2,247	2,714	2,714	2,714	2,714
TRANSFER IN FED ARPA	16,727,742	25,997,256	3,103,344	0	0	0
TRANS FROM ENVIRON PROTECT	12,057	11,826	13,025	13,027	13,259	13,261
TOTAL RESOURCES:	56,390,307	68,404,021	51,385,803	51,464,678	49,113,413	52,608,867
EXPENDITURES:						
PERSONNEL SERVICES	31,696,913	34,112,192	41,966,178	42,960,966	42,787,025	44,130,305
OUT-OF-STATE TRAVEL	4,325	5,616	5,616	13,591	5,616	13,591
IN-STATE TRAVEL	143,741	132,410	143,006	229,077	157,944	246,308
OPERATING	2,149,345	2,301,580	1,813,738	2,193,947	1,812,197	2,192,516
BUILDING SECURITY	224,891	260,666	260,666	260,666	260,666	260,666
COMPLIANCE AUDIT INVESTIGATIONS	24,974	353,914	262,621	263,825	262,621	263,825

DEPARTMENT OF TAXATION
101-2361

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
OUT-OF-STATE AUDIT	0	35,318	35,318	91,139	35,318	91,139
MSA TRAVEL AND OPERATING	6,645	9,069	22,455	22,434	22,455	22,434
UTS MODERNIZATION	16,279,669	22,316,388	2,953,730	0	0	0
LOCKBOX PROGRAM	320,487	365,896	365,896	365,896	365,896	365,896
SB466 - ONE SHOT IT CONSULT	159,744	218,816	0	0	0	0
SB467 - ONE SHOT CARSON MOVE	778,626	636,459	0	0	0	0
SB489 - ONE SHOT IT PROJECTS	269,453	1,110,140	0	0	0	0
DEMOGRAPHIC SURVEYS	24,121	29,343	35,987	30,843	36,397	30,843
CIGARETTE STAMPS	135,440	176,960	176,960	176,960	176,960	176,960
INFORMATION SERVICES	1,504,393	1,831,229	1,921,685	2,585,114	1,768,371	2,373,015
TRAINING	1,215	2,176	1,233	94,422	1,233	85,805
DHRM COST ALLOCATION	119,638	119,638	137,847	333,414	137,847	333,414
PURCHASING ASSESSMENT	3,264	3,264	3,264	0	3,264	0
STATEWIDE COST ALLOCATION PLAN	4,440	4,714	4,714	4,714	4,714	4,714
AG COST ALLOCATION PLAN	2,537,586	1,274,889	1,274,889	1,837,670	1,274,889	2,017,436
ARPA SYSTEMS RESV - FUTURE YRS	0	3,103,344	0	0	0	0
RESERVE FOR REVERSION TO GENERAL FUND	1,397	0	0	0	0	0
TOTAL EXPENDITURES:	56,390,307	68,404,021	51,385,803	51,464,678	49,113,413	52,608,867
PERCENT CHANGE:		21.30%	-24.88%	-24.76%	-4.42%	2.22%
TOTAL POSITIONS:	412.00	412.00	413.00	413.00	413.00	413.00