

LEGISLATIVE REVIEW OF ADOPTED REGULATIONS--NRS 233B.066
Informational Statement
LCB File No. R098-22

1. A clear and concise explanation of the need for the adopted regulation.

The need and purpose of the proposed permanent regulation (R098-22) revises provisions relating to a petition to revise the estimates of the population of a county, incorporated city or unincorporated town prepared by the Department of Taxation; repeals certain provisions relating to the use of population counts set forth in a decennial or special census conducted by the Bureau of the Census of the United States Department of Commerce; and provides other matters properly relating thereto.

Existing law requires the Department of Taxation to annually determine the population of each town, township, city and county and submit its determination to the Governor, who is required to certify the respective population totals on or before March 1 of each year. The Department is required to use the population totals certified by the Governor for any tax that is collected for apportionment in whole or in part to any political subdivision where the basis of the apportionment is the population of the political subdivision. (NRS 360.283, 360.285) **Section 5** of this regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation. **Sections 1-3** of this regulation make conforming changes to eliminate references to the repealed provisions.

Existing law authorizes each town, city or county to petition the Department of Taxation to revise the respective estimated population of the town, city or county, and to appeal the decision of the Department on review. (NRS 360.283) Existing regulations establish a procedure for submitting a petition to appeal an estimate of the population that requires: (1) a petition to appeal to be filed with the Department not later than 2 weeks after the date on which estimates are distributed by the demographer employed by the Department; and (2) if an appeal must be heard by a hearing officer, the Department to mail or transmit by facsimile machine, notice of the date for the hearing. (NAC 360.390) **Section 4** of this regulation makes technical corrections to the language related to such procedure for consistency with Nevada Revised Statutes. **Section 4** further requires that: (1) a petition to revise the estimates of the population of a county, city or town be filed not later than 14 days after the date on which the estimates are distributed; and (2) if such petition must be heard by a hearing officer, the Department must mail or transmit by electronic mail notice of the date for the hearing.

2. Description of how public comment was solicited, a summary of public response, and an explanation of how other interested persons may obtain a copy of the summary.

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on small businesses and sending notice of workshops and hearings by electronic or regular mail as follows:

<u>Date of Notice</u>	<u>Workshop/ Hearing</u>	<u>Date of Workshop/Hearing</u>	<u>Number Notified</u>
3/12/24	Workshop	3/27/24	198
4/05/24	Adoption Hearing	5/08/24	199

The mailing list included the interested parties list maintained by the Department. Notices were also posted at the Nevada State Library; Legislative Counsel Bureau; various Department of Taxation locations throughout the State; Comments were also solicited by direct email.

See response to #5 for a summary of the public responses to the Regulation.

A copy of the recorded comments, the record of proceedings, and/or the Small Business Impact Statement may be obtained by calling the Nevada Department of Taxation at (775) 684-2059 or by writing to the Department of Taxation, 3850 Arrowhead Dr., 2nd Floor, Carson City, Nevada 89706, or by e-mailing the Department at sglazner@tax.state.nv.us.

3. The number of persons (not including Department staff our Commission Members) who:

- (a) Attended each hearing:**
- (b) Testified at each hearing:**
- (c) Submitted written comments:**

Workshop date: March 27, 2024

(a) Number in attendance: 0

(b) Number testifying: 0

(c) Written statements submitted: 0

Adoption Hearing date: May 8, 2024

(a) Number in attendance: 16

(b) Number testifying: 0

(c) Written statements submitted: 0

4. **For each person identified in paragraphs (b) and (c) of number 3 above, the following information if provided to the agency conducting the hearing:**

Testified at Adoption Hearing: Not Applicable

Provided written public comment for Adoption Hearing: Not Applicable

5. **A description of how comment was solicited from affected businesses, a summary of their response and an explanation of how other interested persons may obtain a copy of the summary.**

See response to #2 for description of how comments were solicited from affected businesses and an explanation of how interested persons may obtain a copy of the summary.

Summary of public responses: Not Applicable

Summary of workshop discussion: Not Applicable

Summary of Public Comment at Adoption Hearing: Not Applicable

A copy of the written and recorded comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2059 or by writing to the Department of Taxation, 3850 Arrowhead Dr., 2nd Floor, Carson City, Nevada 89706, or by e-mailing the Department at sglazner@tax.state.nv.us.

6. **If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.**

The Nevada Tax Commission adopted the regulation with no changes made to the proposed regulation. With no public concern regarding the proposed language and the recommendation of the Department of Taxation, including the State Demographer, the proposed regulation reflected the intent of the Commission for adoption with no changes.

7. **The estimated economic effect of the regulation on the business which it is to regulate and on the public. This must include adverse, beneficial, immediate and long-term effects.**

(a) Estimated economic effect on the businesses which they are to regulate.

The adopted permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects on businesses.

(b) Estimated economic effect on the public which they are to regulate.

The adopted permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to the public.

8. The estimated cost to the agency for enforcement of the proposed regulation:

Enforcement of the adopted regulation presents no significant foreseeable or anticipated cost or decrease in costs.

9. A description of any regulations of other State or governmental agencies which the regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.

The adopted permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

10. If the regulation includes provisions that are more stringent than a federal regulation that regulates the same activity, a summary of such provisions.

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

11. If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.

The adopted permanent regulation does not include new fees or increase an existing fee.