

**EXECUTIVE AGENCY  
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 21, 2019

Agency Submitting: Department of Taxation

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2018-19</b>	<b>Fiscal Year 2019-20</b>	<b>Fiscal Year 2020-21</b>	<b>Effect on Future Biennia</b>
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

The Department of Taxation has reviewed the bill and determined potential impact on general fund revenues cannot be calculated. Regulation R189-18 is effective as of October 1, 2018 and requires out-of-state retailers to collect and remit sales tax if they meet a threshold of \$100,000 in taxable sales or 200 transactions into Nevada. This regulation would require any out of state licensed firearms dealers that meet one of these thresholds to collect and remit sales tax on the transfers pursuant to this bill but the department cannot determine which of these out of state licensed firearms dealers would meet the thresholds. It is anticipated that the Department of Taxation can absorb the cost of implementing the provisions of the bill but requests the ability to return to the Legislature's Interim Finance Committee in the 2020-2021 biennium should workload increases occur.

Name Kile M. Porter

Title Deputy Executive Director

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GOVERNOR'S OFFICE OF FINANCE COMMENTS

Date Thursday, February 21, 2019

The agency's response appears reasonable.

Name Laura E. Freed

Title Executive Branch Budget Officer