

LOCAL GOVERNMENT  
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 21, 2019

Agency Submitting: Local Government

<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)

See attached.

Name Michael Nakamoto

Title Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses  
**A.B. 113 / BDR 32 - 659**

City/County: <b>City of Henderson</b> Approved by: Mike Cathcart, Business Operations Manager Comment: No significant fiscal impact to the City of Henderson.				
Impact	FY 2018-19	FY 2019-20	FY 2020-21	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>City of Las Vegas</b> Approved by: Nicole Rourke, Deputy Director Comment: More information is needed to determine the impact.				
Impact	FY 2018-19	FY 2019-20	FY 2020-21	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>City of Reno</b> Approved by: Amber Driik, Senior Management Analyst Comment: This would have a negative impact on the C-Tax collections to the City simply because less sales tax is collected and remitted. The overall impact is difficult to determine because the amount of firearm sales occurring outside the State of Nevada is not know. While we do not believe this would be a material impact to the City, it would be negative.				
Impact	FY 2018-19	FY 2019-20	FY 2020-21	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>City of Sparks</b> Approved by: Jeff Cronk, Financial Services Director Comment: If I understand this bill correctly, it looks like sales taxes will not be charged by a firearm dealer when facilitating a sale from outside the state in certain circumstances. However, the purchaser would still be required to report and pay use taxes. So, theoretically, this bill should have no impact on sales & use tax revenues -- yet, common sense suggests that most purchasers will fail to report the purchase and pay the use tax, so it's likely to end up as a negative impact on tax revenues. The extent of the impact is impossible to determine however.				
Impact	FY 2018-19	FY 2019-20	FY 2020-21	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Carson City</b> Approved by: Sheri Russell, CFO Comment: No financial impact to Carson City.				
<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Churchill County</b> Approved by: Jim R. Barbee, County Manager Comment: If BDR 32-659 were to pass, there would be some fiscal impact to Churchill county's sales tax income on firearms coming in from out of state sales. However, it is difficult to determine an estimate of the impact at this time.				
<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Clark County</b> Approved by: Edward M. Zagalo, Manager of Financial Planning Comment: Clark County was unable to determine if this BDR would have a fiscal impact because no data about the number of gun sales from out of state could be found.				
<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Douglas County</b> Approved by: Terri A Willoughby, Chief Financial Officer Comment: This seems to overly complicate sales tax rules. If a sale occurs within the State, the State where the sale occurs should receive the sales tax, and should be collected at the time of the sale. Use tax is more difficult to administer.				
<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Gina Rackley, Comptroller

Comment: Although this may have a fiscal impact on Humboldt County, the amount is unable to be determined because we currently do not know the sales of firearms from outside of this State in to our County.

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Pershing County**

Approved by: Karen T. Wesner, Administrative Assistant/HR Rep

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Jamie Rodriguez, Government Affairs Manager

Comment: It is difficult to determine what the impact of this bill will be since it is changing the process of how firearms sales will be handled when the firearm comes from out of State and there is no data to support how often or what the value of these sales would be.

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **White Pine County**

Approved by: Elizabeth Frances, Finance Director

Comment: By not allowing the collection of sales tax for firearms transferred into this State, sales tax revenues will decrease. In addition, if people are given the incentive of not having to pay sales tax if they purchase a firearm out-of-state, in-state sales could decrease. The overall result will be adverse impact to the County in the form of decreased revenues. An accurate estimate cannot be determined at this time.

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

School District: **Churchill County School District**

Approved by: Phyllis Dowd, Director of Business Services

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Douglas County School District**

Approved by: Teri White, Superintendent

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Eureka County School District**

Approved by: Dan Wold, Superintendent

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Humboldt County School District**

Approved by: David Jensen, Superintendent

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: unclear on impact on education

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Mineral County School District**

Approved by: Karen S. Watson, Superintendent

Comment: This bill would have no negative impact on Mineral County School District. If implemented school districts receive benefit from sales and use taxes.

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Nye County School District**

Approved by: Kelly Wood, Executive Secretary

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Pershing County School District**

Approved by: Russell D. Fecht, Superintendent

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Storey County School District**

Approved by: Kristen Chandler, Business Manager

Comment:

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Washoe County School District**

Approved by: Lindsay Anderson, Government Affairs Director

Comment: WCSD does not expect a fiscal impact because the reduction in LSST would be made up by the state through the DSA.

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **White Pine County School District**

Approved by: Paul Johnson, CFO

Comment: The proposed changes may have an impact on sales tax but the impact can not be determined.

<b>Impact</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

**The following cities, counties and school districts did not provide a response:** Boulder City, City of Elko, City of North Las Vegas, Elko County, Esmeralda County, Eureka County, Lander County, Lincoln County, Lyon County, Mineral County, Nye County, Storey County, Carson City School District, Clark County School District, Elko County School District, Esmeralda County School District, Lander County School District, and Lyon County School District.