

TABLE 3
GENERAL FUND REVENUES - ACTUALS
FY 2008 THROUGH FY 2013 AND FY 2014 VERSUS FY 2013 YEAR-TO-DATE THROUGH NOVEMBER 2013
 Economic Forum December 6, 2013, Meeting

GL NO.	DESCRIPTION	FY 2008 ACTUAL	%	FY 2009 ACTUAL	%	FY 2010 ACTUAL	%	FY 2011 ACTUAL	%	FY 2012 ACTUAL	%	FY 2013 ACTUAL	%	YEAR-TO-DATE [b.]		
														Change	Change	Change
LICENSES																
3101	Insurance Licenses	\$14,500,714	5.8%	\$14,738,011	1.6%	\$15,376,278	4.3%	\$16,542,772	7.6%	\$15,646,219	-5.4%	\$16,625,163	6.3%	\$8,471,917	\$9,194,026	8.5%
3110	Banking Licenses [16-04]															
3120	Marriage Licenses	\$490,094	-4.3%	\$446,691	-8.9%	\$419,295	-6.1%	\$411,453	-1.9%	\$404,472	-1.7%	\$378,324	-6.5%	\$99,296	\$100,088	0.8%
SECRETARY OF STATE																
3105	UCC [14-04][23-10]	\$1,610,231	-3.1%	\$1,270,498	-21.1%	\$1,326,105	4.4%	\$1,837,476	38.6%	\$1,829,710	-0.4%	\$1,685,928	-7.9%	\$680,032	\$715,840	5.3%
3106	Las Vegas Commercial Filings [14-04][9-10][23-10]	\$4,813,335	-0.8%	\$5,946,777	23.5%	\$3,487,231	-41.4%	\$2,720,100	-22.0%	\$2,720,100	-100.0%					
3129	Notary Fees [23-10]	\$605,618	-5.1%	\$675,360	11.5%	\$573,417	-15.1%	\$767,795	33.9%	\$579,228	-24.6%	\$571,626	-1.3%	\$253,751	\$221,600	-12.7%
3130	Commercial Recordings [14-04][9-10][23-10]	\$72,249,142	0.2%	\$64,913,240	-10.2%	\$65,197,355	0.4%	\$70,844,590	8.7%	\$66,693,331	-5.9%	\$65,062,391	-2.4%	\$25,506,081	\$25,573,242	0.3%
3131	Video Service Franchise	\$114,750		\$7,000	-93.9%	\$28,500	307.1%			\$8,425		\$7,075	-16.0%	\$375	\$2,175	480.0%
3121	Domestic Partnership Registry Fee [23-10]							\$23,855		\$33,891	42.1%	\$43,956	29.7%			
3152	Securities [14-04][23-10]	\$21,172,156	6.0%	\$20,386,627	-3.7%	\$20,349,692	-0.2%	\$24,041,627	18.1%	\$24,534,996	2.1%	\$24,605,322	0.3%	\$3,665,303	\$4,019,161	9.7%
TOTAL SECRETARY OF STATE																
		\$100,565,232	1.3%	\$93,199,502	-7.3%	\$90,962,300	-2.4%	\$100,235,443	10.2%	\$93,679,582	-6.5%	\$91,976,297	-1.8%	\$30,105,542	\$30,532,018	1.4%
3172	Private School Licenses [7-14]	\$217,403	-12.7%	\$204,973	-5.7%	\$207,304	1.1%	\$237,816	14.7%	\$224,140	-5.8%	\$247,504	10.4%	\$74,045	\$93,401	26.1%
3173	Private Employment Agency	\$18,700	2.2%	\$17,200	-8.0%	\$14,700	-14.5%	\$13,500	-8.2%	\$11,800	-12.6%	\$11,700	-0.8%	\$1,800	\$100	-94.4%
REAL ESTATE																
3143	Escrow Agent License [16-04]															
3161	Real Estate Licenses [15-04]	\$2,881,208	-8.7%	\$2,636,964	-8.5%	\$2,605,804	-1.2%	\$2,365,131	-9.2%	\$4,005,955	69.4%	\$3,408,649	-14.9%	\$1,307,460	\$541,708	-58.6%
3162	Real Estate Fees	\$3,510	-40.2%	\$5,715	62.8%	\$4,370	-23.5%	\$4,800	9.8%	\$3,300	-31.3%	\$2,890	-12.4%	\$1,370	\$2,250	64.2%
TOTAL REAL ESTATE																
		\$2,884,718	-8.7%	\$2,642,679	-8.4%	\$2,610,174	-1.2%	\$2,369,931	-9.2%	\$4,009,255	69.2%	\$3,411,539	-14.9%	\$1,308,830	\$543,958	-58.4%
FINANCIAL INSTITUTIONS																
3100	Credit Union Fees [16-04]															
3114	Check Cashing/Deferred Deposit Reg Fee [16-04]															
3115	Trust Co License & Fees [16-04]															
3116	Coll. Agency License & Fees [16-04]															
3135	Dev Corp. License & Fees [16-04]															
3163	Mortgage Co License & Fees [16-04]															
3164	Debt Adjuster License [16-04]															
3174	Small Loan Co License & Fees [16-04]															
3175	Money Order Co License & Fee [16-04]															
3177	Thrift Co License & Fee [16-04]															
3179	Financial Inst. Fees [16-04]															
TOTAL FINANCIAL INSTITUTIONS																
3102	Athletic Commission Fees [24-10]	\$3,200,947	-24.6%	\$3,458,904	8.1%	\$2,946,092	-14.8%	\$2,927,029	-0.6%	\$5,115,117	74.8%	\$3,867,975	-24.4%	\$1,168,001	\$2,544,694	117.9%
TOTAL LICENSES																
		\$121,877,809	0.6%	\$114,707,960	-5.9%	\$112,536,143	-1.9%	\$122,737,944	9.1%	\$119,090,583	-3.0%	\$116,518,502	-2.2%	\$41,229,431	\$43,008,285	4.3%
FEES AND FINES																
3200	Vital Statistics Fees [17-04][25-10][8-14]	\$979,552	-1.1%	\$820,274	-16.3%	\$791,398	-3.5%	\$1,029,720	30.1%	\$1,024,903	-0.5%	\$1,057,380	3.2%			
3203	Divorce Fees	\$201,111	-0.4%	\$211,254	5.0%	\$187,816	-11.1%	\$190,395	1.4%	\$184,862	-2.9%	\$171,211	-7.4%	\$57,577	\$56,994	-1.0%
3204	Civil Action Fees	\$1,530,101	5.8%	\$1,653,016	8.0%	\$1,438,379	-13.0%	\$1,447,508	0.6%	\$1,389,756	-4.0%	\$1,324,808	-4.7%	\$321,554	\$257,567	-19.9%
3242	Insurance Fines	\$2,143,195	142.8%	\$1,177,780	-45.0%	\$816,140	-30.7%	\$565,403	-30.7%	\$1,431,172	153.1%	\$1,208,502	-15.6%	\$446,926	\$302,948	-32.2%
3103MD	Medical Discount Plan Reg. Fees	\$12,000	33.3%	\$10,000	-16.7%	\$10,500	5.0%	\$10,500		\$9,895	-5.8%	\$2,050	-79.3%	\$2,050		
REAL ESTATE FEES																
3107IOS	IOS Application Fees	\$4,200	-33.6%	\$6,560	56.2%	\$11,100	69.2%	\$7,440	-33.0%	\$9,800	31.7%	\$8,794	-10.3%	\$5,294	\$3,960	-25.2%
3165	Land Co Filing Fees	\$267,496	-29.0%	\$187,575	-29.9%	\$133,270	-29.0%	\$122,325	-8.2%	\$140,650	15.0%	\$131,320	-6.6%	\$45,525	\$41,270	-9.3%
3166	Land Co Reg Rep Filing Fees															
3167	Real Estate Adver Fees	\$8,610	4.4%	\$6,080	-29.4%	\$4,115	-32.3%	\$5,715	38.9%	\$4,180	-26.9%	\$2,745	-34.3%	\$695	\$295	-57.6%
3169	Real Estate Reg Fees	\$31,870	-24.4%	\$22,695	-28.8%	\$14,920	-34.3%	\$13,050	-12.5%	\$15,725	20.5%	\$18,000	14.5%	\$9,100	\$5,700	-37.4%
4741	Real Estate Exam Fees [19-04]	\$341,139	-35.2%	\$237,828	-30.3%	\$234,133	-1.6%	\$215,220	-8.1%	\$218,816	1.7%	\$171,144	-21.8%	\$470	\$470	
3171	CAM Certification Fee	\$48,850	26.4%	\$54,590	11.8%	\$57,645	5.6%	\$65,672	13.9%	\$86,040	31.0%			\$27,420		
3178	Real Estate Accred Fees	\$126,750	-3.3%	\$101,950	-19.6%	\$89,650	-12.1%	\$86,050	-4.0%	\$79,050	-8.1%	\$80,108	1.3%	\$30,308	\$31,750	4.8%
3248	Manufactured Housing															
3254	Real Estate Penalties	\$88,019	-4.9%	\$134,340	52.6%	\$83,320	-38.0%	\$76,636	-8.0%	\$101,285	32.2%	\$104,165	2.8%	\$44,205	\$15,440	-65.1%
3190	A.B. 165, Real Estate Inspectors	\$40,250	-9.8%	\$41,510	3.1%	\$58,970	42.1%	\$42,785	-27.4%	\$63,250	47.8%	\$50,650	-19.9%	\$24,010	\$22,425	-6.6%
TOTAL REAL ESTATE FEES																
		\$957,184	-24.5%	\$793,128	-17.1%	\$687,123	-13.4%	\$634,892	-7.6%	\$718,796	13.2%	\$566,926	-21.1%	\$186,557	\$121,310	-35.0%
3066	Short Term Car Lease [4-09][10-10][8-12]	\$29,792,195	0.0%	\$27,519,640	-7.6%	\$33,579,292	22.0%	\$38,600,630	15.0%	\$44,499,016	15.3%	\$45,753,454	2.8%	\$13,018,167	\$12,964,778	-0.4%
3103AC	Athletic Commission Licenses/Fines	\$482,325	-17.6%	\$149,853	-68.9%	\$179,125	19.5%	\$135,750	-24.2%	\$231,865	70.8%	\$215,822	-6.9%	\$38,105	\$151,995	298.9%
3180	Water Planning Fees															
3205	State Engineer Sales [11-10][9-14]	\$2,272,980	5.0%	\$2,146,733	-5.6%	\$3,026,422	41.0%	\$2,996,259	-1.0%	\$3,366,568	12.4%	\$2,617,726	-22.2%	\$720,977		
3206	Supreme Court Fees	\$220,335	0.9%	\$202,498	-8.1%	\$202,075	-0.2%	\$206,575	2.2%	\$211,955	2.6%	\$193,275	-8.8%	\$88,615	\$88,385	-0.3%
3115	Notice of Default Fee [26-10]					\$2,442,525		\$8,155,391	233.9%	\$2,484,840	-69.5%	\$2,765,325	11.3%	\$798,311	\$1,070,312	34.1%
3271	Misc Fines/Forfeitures	\$2,400,455	-8.8%	\$6,185,720	157.7%	\$1,896,987	-69.3%	\$3,315,371	74.8%	\$2,851,838	-14.0%	\$11,162,515	291.4%	\$165,023	\$753,579	356.7%
TOTAL FEES AND FINES																
		\$40,991,433	2.0%	\$40,869,894	-0.3%	\$45,257,781	10.7%	\$57,288,396	26.6%	\$58,405,467	1.9%	\$67,038,994	14.8%	\$15,843,862	\$15,767,868	-0.5%

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														FY 2013 NOVEMBER	FY 2014 NOVEMBER	% Change
USE OF MONEY AND PROPERTY																
OTHER REPAYMENTS																
4401	Higher Education Tuition Admin	\$2,188,014		\$1,160,577												
4403	Forestry Nurseries Fund Repayment (05-M27)	\$26,250		\$15,090		\$20,670		\$20,670		\$20,670		\$20,670				
4404	Bldg. and Grounds Repayments	\$47,413		\$333,643												
4404	CIP 95-C14, Mailroom Remodel	\$21,122		\$190,102												
4405	Prison Industry Repayment															
4407	Printing Repayment [18-04]															
4408	Comp/Fac Repayment	\$23,744		\$23,744		\$23,744		\$23,744		\$23,744		\$23,744				
4408	Comp/Fac - CIP 85-60															
4408	CIP 89-11 Computer Facility															
4408	CIP 95-M1, Security Alarm	\$2,998		\$2,998		\$2,998		\$2,998		\$2,998		\$2,998				
4408	CIP 95-M5, Facility Generator	\$6,874		\$6,874		\$6,874		\$6,874		\$6,874		\$6,874				
4408	CIP 95-S4F, Advance Planning	\$1,000		\$1,000		\$1,000		\$1,000		\$1,000		\$1,000				
4408	CIP 97-C26, Capitol Complex Conduit System, Phase I	\$62,542		\$62,542		\$62,542		\$62,542		\$62,542		\$62,542				
4408	CIP 97-S4H, Advance Planning Addition to Computer Facility	\$9,107		\$9,107		\$9,107		\$9,107		\$9,107		\$9,107				
4408	S.B. 201, 1997; Cost of PBX System	\$249,967		\$249,967												
4408	A.B. 576-Virtual Tape Storage	\$463,444		\$463,444		\$463,444										
4408	DoIT Repayment - April 9, 2008 IFC	\$348,240		\$197,258												
4409	Motor Pool Repay - Carson															
4409	Motor Pool Repay - Reno	\$24,385		\$24,385		\$24,385										
4409	Motor Pool Repay - LV	\$6,638		\$6,638		\$6,638										
4410	Purchasing Repayment	\$19,326		\$164,148												
4402	State Personnel IFS Repayment; S.B. 201, 1997 Legislature	\$1,644,795		\$1,644,795		\$970,267		\$970,267		\$236,082		\$326,659				
TOTAL OTHER REPAYMENTS		\$5,145,859	77.1%	\$4,556,312	-11.5%	\$1,591,661	-65.1%	\$1,097,202		\$363,017		\$453,594				
4406	Marlette Repayment	\$10,512		\$10,512		\$10,512		\$9,033								
INTEREST INCOME																
3290	Treasurer [9-12]	\$55,876,491	6.6%	\$18,363,013	-67.1%	\$2,373,219	-87.1%	\$1,096,923	-53.8%	\$522,729	-52.3%	\$625,550	19.7%	\$130,194		
3291	Other	\$459,855	-10.1%	\$142,148	-69.1%	\$13,041	-90.8%	\$83,252	538.4%	(\$17,606)	-121.1%	\$7,723	-143.9%	\$2,712		
TOTAL INTEREST INCOME		\$56,336,346	6.5%	\$18,505,161	-67.2%	\$2,386,259	-87.1%	\$1,180,175	-50.5%	\$505,123	-57.2%	\$633,273	25.4%	\$132,907		
TOTAL USE OF MONEY AND PROPERTY		\$61,492,717	10.1%	\$23,071,985	-62.5%	\$3,988,432	-82.7%	\$2,286,410	-42.7%	\$868,140	-62.0%	\$1,086,867	25.2%	\$132,907		
OTHER REVENUE																
3059	Hoover Dam Revenue	\$300,000		\$300,000		\$300,000		\$300,000		\$300,000		\$300,000				
MISC SALES AND REFUNDS																
4794	GST Commissions and Penalties Collected by DMV [10-12][10-14]									\$24,678,398		\$25,127,068	1.8%	\$8,327,086		
3047	Expired Slot Machine Wagering Vouchers [11-12]									\$3,134,219		\$7,193,209	129.5%	\$3,511,525	\$3,698,642	
3071	Property Tax: 4-cent operating rate (Clark & Washoe) [13-10]					\$36,448,071		\$29,295,778	-19.6%	\$22					5.3%	
3070	Property Tax: 5-cent capital rate (Clark & Washoe) [14-10]					\$34,690,823		\$23,365,976	-32.6%	\$11						
4792	Room Tax: State 3/8 of 1% Rate [15-10]					\$2,334,563		\$3,265,434	39.9%							
4791	Insurance Verification Fees [17-10]					\$7,000,000		\$1,732,513	-75.2%							
4790	Suppl. Account for Med. Assist. To Indigent [18-10][12-12]					\$25,199,365		\$21,889,136	-13.1%	\$19,112,621	-12.7%	\$19,218,718	0.6%			
3081	Clean Water Coalition-Clark County [27-10][1-11]															
4793	Lobbyist Registration Fee [28-10]							\$100,000								
3107	Misc Fees	\$197,310	21.6%	\$182,332	-7.6%	\$252,176	38.3%	\$424,845	68.5%	\$251,299	-40.8%	\$305,387	21.5%	\$122,989	\$91,963	
3109	Court Administrative Assessments [16-10][13-12][11-14]	\$1,386,084	-61.5%	\$381,525	-72.5%	\$4,580,172	1100.5%	\$5,126,625	11.9%	\$4,434,259	-13.5%	\$4,118,579	-7.1%	\$1,417,390	\$853,174	
3114	Court Administrative Assessments Fee [29-10]					\$271,461		\$2,381,634	777.3%	\$2,537,600	6.5%	\$2,509,553	-1.1%	\$865,433	\$792,508	
3150	Telemarketing Fees	\$97,250	-18.5%	\$91,050	-6.4%											
3168	Declare of Candidacy Filing Fee	\$40,615	2.8%	\$32,272	-20.5%	\$63,767	97.6%	\$31,854	-50.0%	\$68,541	115.2%	\$37,937	-44.7%	\$16,829	\$23,513	
3202	Fees and Writs of Garnishments	\$2,180	-9.4%	\$2,715	24.5%	\$3,130	15.3%	\$2,845	-9.1%	\$2,255	-20.7%	\$2,605	15.5%	\$1,185	\$870	
3220	Nevada Report Sales	\$30,235	74.4%	\$12,800	-57.7%	\$9,335	-27.1%	\$9,050	-3.1%	\$5,670	-37.3%	\$8,620	52.0%		\$1,520	
3222	Excess Property Sales	\$41,215	-92.3%	\$38,715	-6.1%	\$32,385	-16.3%	\$21,009	-35.1%	\$32,966	56.9%	\$26,780	-18.8%	\$3,973	\$1,734	
3240	Sale of Trust Property	\$1,014	-87.8%	\$2,124	109.4%	\$3,038	43.0%	\$16,885	455.8%	\$14,429	-14.5%	\$4,718	-67.3%	\$484	\$511	
3243	Insurance - Misc	\$514,555	3.9%	\$522,920	1.6%	\$516,856	-1.2%	\$557,428	7.8%	\$432,446	-22.4%	\$390,623	-9.7%	\$137,735	\$149,318	
3250	Telemarketing Fines	\$10,000														
3272	Misc Refunds	\$878	-43.2%	\$3,287	274.2%											
3274	Misc Refunds	\$61,769	24.2%	\$64,494	4.4%	\$42,508	-34.1%	\$39,090	-8.0%	\$63,338	62.0%	\$90,567	43.0%	\$12,480	\$12,160	
3276	Cost Recovery Plan	\$7,139,068	-31.7%	\$7,142,251	0.0%	\$9,148,627	28.1%	\$9,050,662	-1.1%	\$8,495,233	-6.1%	\$8,470,707	-0.3%	\$2,326,569		
TOTAL MISC SALES AND REFUNDS		\$9,522,173	-38.5%	\$8,476,485	-11.0%	\$120,596,278	1322.7%	\$97,310,765	-19.3%	\$63,263,309	-35.0%	\$67,505,073	6.7%	\$16,743,678	\$5,625,912	
3060	Petroleum Inspection Fees [4-08]															
3255	Unclaimed Property [9-06][5-09][12-10][30-10][31-10][2-11][14-12]	\$49,179,534	109.6%	\$50,092,050	1.9%	\$66,201,764	32.2%	\$83,787,789	26.6%	\$97,397,588	16.2%	\$32,918,563	-66.2%			
TOTAL OTHER REVENUE		\$59,001,707	48.0%	\$58,868,534	-0.2%	\$187,098,042	217.8%	\$181,398,554	-3.0%	\$160,960,897	-11.3%	\$100,723,636	-37.4%	\$16,743,678	\$5,625,912	
TOTAL GENERAL FUND REVENUE		\$3,054,267,831	-2.9%	\$2,739,340,032	-10.3%	\$3,007,019,753	9.8%	\$3,175,426,158	5.6%	\$3,081,768,174	-2.9%	\$3,132,601,761	1.6%	\$886,895,670	\$898,020,277	

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		ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	FY 2013 NOVEMBER	FY 2014 NOVEMBER

NOTES:

[a.] Subject to adjustment based on reconciliation with the Controller's Office and Budget Division

[b.] The fiscal year-to-date amounts for Sales and Use Tax, Cigarette Tax, Liquor Tax, Other Tobacco Tax, Live Entertainment Tax-Non gaming and Gaming, and all taxes and fees listed under Gaming-State are based on actual amounts reported by the Department of Taxation and Gaming Control Board. The fiscal year-to-date amounts for the Secretary of State License revenues are based on actual amounts reported by the Secretary of State. The fiscal-year-to-date amounts for all other General Fund revenue sources shown in the table represent the figures obtained from the Controller's system through November 30 of FY 2013 and FY 2014. The amounts for revenue sources from the Department of Taxation represent the fiscal year-to-date amount through three months (for monthly tax sources). **FY 2003-04 (Actual collections are not displayed in the table for FY 2004, but notes were retained as they reflect the tax changes approved by the Legislature during the 2003 Regular and Special Sessions.**

FY 2004															
[1-04]	A.B. 4 (20th S.S.) reduced the collection allowance provided to the taxpayer for collecting and remitting the sales tax to the state from 1.25% to 0.5%, effective July 1, 2003.														
[2-04]	S.B. 8 (20th S.S.) increased gross gaming tax rates by 0.5%: 3.0% to 3.5% on monthly revenue up to \$50,000; 4.0% to 4.5% on revenue over \$50,000 & up to \$134,000; 6.25% to 6.75% on revenue over \$134,000, effective August 1, 2003.														
[3-04]	S.B. 8 (20th S.S.) increased quarterly restricted slot fees by 33%: from \$61 to \$81 per machine, up to 5 machines; from \$106 to \$141 for each machine over 5, up to 15 machines, effective July 22, 2003.														
[4a-04]	S.B. 8 (20th S.S.) modified types of establishments and entertainment subject to the 10% Casino Entertainment Tax (CET), effective September 1 to December 31, 2003 [Estimated to generate \$4,982,000 in revenue in 4-month period].														
[4b-04]	S.B. 8 (20th S.S.) repealed CET and replaced by Live Entertainment Tax (LET): 5% of admissions price, if entertainment in facility with 7,500 or more seats; 10% of admissions price & food, beverage, and merchandise purchased, if facility has more than 300 and up to 7,500 seats; exempt from the tax if facility is a non-gaming establishment with less than 300 seats or is gaming establishment with less than 300 seats and less than 51 slot machines, 6 games, or any combination thereof, effective January 1, 2004.														
[5-04]	S.B. 8 (20th S.S.) increased liquor taxes by 75%: beer from 9 cents to 16 cents per gallon; liquor up to 14% alcohol from 40 cents to 70 cents per gallon; liquor over 14% and up to 22% alcohol from 75 cents to \$1.30 per gallon; liquor over 22% alcohol from \$2.05 (15 cents for alcohol abuse program, 50 cents to local government, and \$1.40 to State General Fund) to \$3.60 per gallon (15 cents for alcohol abuse program, 50 cents to local government, and \$2.95 to State General Fund), effective August 1, 2003. [Estimated to generate \$13,873,000 in FY 2004 and \$15,536,000 in FY 2005]. A.B. 4 (20th S.S.) reduced the collection allowance provided to the taxpayer for collecting and remitting the liquor tax to the state from 3% to 0.5%, effective August 1, 2003. [Estimated to generate \$734,000 in FY 2004 and \$822,000 in FY 2005]														
[6-04]	S.B. 8 (20th S.S.) increased cigarette tax per pack of 20 by 45 cents: from 35 cents per pack (10 cents to Local Government Distribution Fund, 25 cents to State General Fund) to 80 cents per pack (10 cents to Local Government Distribution Fund, 70 cents to State General Fund), effective July 22, 2003. [Estimated to generate \$63,268,000 in FY 2004 and \$70,047,000 in FY 2005]. A.B. 4 (20th S.S.) reduced the collection allowance provided to the taxpayer for collecting and remitting the cigarette tax to the state from 3% to 0.5%, effective August 1, 2003. [Estimated to generate \$2,538,000 in FY 2004 and \$2,884,000 in FY 2005]														
[7-04]	A.B. 4 (20th S.S.) reduced collection allowance provided to taxpayer for collecting and remitting tax on other tobacco items from 2.0% to 0.5%, effective August 1, 2003.														
[8-04]	S.B. 8 (20th S.S.) changed the \$25 one-time annual business license fee to an annual fee of \$100, effective July 22, 2003.														
[9-04]	S.B. 8 (20th S.S.) repealed the current quarterly \$25 per employee tax when the Modified Business Tax comes online, effective October 1, 2003. [See Notes 10-04 and 11-04]														
[10-04]	S.B. 8 (20th S.S.) imposes tax on gross payroll of a business less a deduction for health care provided to employees, effective October 1, 2003. Tax rate is 0.70% in FY 2004 and 0.65% in FY 2005.														
[11-04]	S.B. 8 (20th S.S.) imposes tax of 2.0% on gross payroll of a financial institution less a deduction for health care provided to employees, effective October 1, 2003.														
[12-04]	S.B. 8 (20th S.S.) imposes excise tax on each bank of \$7,000 per year (\$1,750 per quarter) on each branch office, effective January 1, 2004.														
[13-04]	S.B. 8 (20th S.S.) imposes tax of \$1.30 per \$500 of value on the transfers of real property, effective October 1, 2003.														
[14-04]	S.B. 2 and A.B. 4 (20th S.S.) makes changes to the rates and structure of the fees collected from entities filing with the Secretary of State's office, effective September 1, 2003, for Securities and UCC fee increases and November 1, 2003, for changes to commercial recording fees.														
[15-04]	S.B. 428 (2003 Session) increases real estate salesman, broker-salesman, & broker licensing fees by \$20 for an original license and \$10 for renewal (original & renewal license fee varies depending on type of license), effective July 1, 2003.														
[16-04]	A.B. 493 (2003 Session) established that revenues from fees collected by the Division of Financial Institutions of the Department of Business & Industry will be deposited in a separate fund to pay the expenses related to the operations of the Commissioner of Financial Institutions and the Division of Financial Institutions, effective January 1, 2004. Previously, the revenues from the fees were deposited in the State General Fund.														
[17-04]	A.B. 550 (2003 Session) increased state's portion of the fee for issuing copy of a birth certificate by \$2 and fee for issuing copy of death certificate by \$1, effective October 1, 2003.														
[18-04]	S.B. 504 (2003 Session) transferred the State Printing Division of the Department of Administration to the Legislative Counsel Bureau and all debt to the state general fund was forgiven, effective July 1, 2003.														
[19-04]	Beginning in FY 2004, the portion of the fees collected by the Real Estate Division for Real Estate Testing Fees that belong to the general fund are transferred from Category 28 in BA 3823 to GL 4741 in the General Fund. Previously, the revenue from these fees were reverted to the General Fund at the end of the fiscal year.														
FY 2006															
[1-06]	S.B. 357 (2005 Session) allocates \$1 per slot machine per quarter in FY 2006 and \$2 per slot machine per quarter in FY 2007 from the quarterly fee imposed on restricted and nonrestricted slot machines and sunsets effective June 30, 2007. A total of \$822,000 in FY 2006 and \$1,678,000 is projected to be deposited in the Account to Support Programs for the Prevention and Treatment of Problem Gambling. (FY 2006: \$84,666 - Restricted; \$737,334 - Nonrestricted and FY 2007: \$172,834 - Restricted; \$1,505,166 - Nonrestricted)														
[2-06]	A.B. 554 (2005 Session) lowers the occupancy threshold from 300 to 200, effective July 1, 2005. Estimated to generate \$3,600,000 in FY 2006 and FY 2007.														
[3-06]	S.B. 3 (22nd S.S.) provides an exemption for entities that have four or fewer rental dwelling units. Estimated to reduce collections by \$2,975,000 in FY 2006 and \$3,060,000 in FY 2007.														
[4-06]	S.B. 3 (22nd S.S.) allows an entity operating a facility where craft shows, exhibitions, trade shows, conventions, or sporting events to pay the BLF for entities not having a business license as an annual flat fee of \$5,000 or on a \$1.25 times the number entities without a business license times the number days of the show basis. Estimated to generate \$134,420 in FY 2006 and \$158,884 in FY 2007.														
[5-06]	S.B. 391 (2005 Session) replaces the NAICS-based approach for defining a financial institution with a structure based on a state or federal licensing or regulatory requirement for conducting financial activities. Collection agencies and pawn shops are not included as financial institutions, but as nonfinancial businesses. The changes are estimated to reduce MBT-Financial collections by \$1,801,800 in FY 2006 and \$2,047,500 in FY 2007 and increase MBT-Nonfinancial collections by \$584,168 in FY 2006 and \$621,237 in FY 2007. Net effect is a reduction in total MBT collections of \$1,217,632 in FY 2006 and \$1,426,263 in FY 2007.														
[6-06]	S.B. 523 (2005 Session) reduces the MBT-nonfinancial institutions tax rate from 0.65% to 0.63% from July 1, 2005, to June 30, 2007. Estimated to reduce collections by \$6,978,000 in FY 2006 and \$7,450,000 in FY 2007.														
[7-06]	S.B. 3 (22nd S.S.) provides an exemption for the first branch bank operated by a bank in each county, replacing the previous exemption for one branch bank only. Estimated to reduce collections by \$441,000 in FY 2006 and FY 2007.														
[8-06]	S.B. 390 (2005 Session) increases the collection allowance provided to Clark County and Washoe County from 0.2% to 1.0%, effective July 1, 2005, which makes the collection allowance 1.0% in all 17 counties. Estimated to reduce collections by \$1,056,292 in FY 2006 and \$1,022,504 in FY 2007.														
[9-06]	S.B. 4 (22nd S.S.) allocates \$7,600,000 of the Unclaimed Property revenues collected by the State Treasurer to the Millennium Scholarship Trust Fund in FY 2006 and FY 2007.														
FY 2008															
[1-08]	S.B. 453 (2007 Session) repealed the June 30, 2007, sunset of the provisions of S.B. 357 (2005 Session) requiring the allocation of \$2 per slot machine per quarter from the quarterly license fee imposed on restricted and nonrestricted slot machines to the Account to Support Programs for the Prevention and Treatment of Problem Gambling. The passage of S.B. 453 continues the \$2 allocation on a permanent basis with no sunset provision.														
[2-08]	Per the A.B. 554 (2005 Session), race events that are part of the National Association of Stock Car Auto Racing (NASCAR) Nextel Cup series and all races associated with such an event are exempt from the LET, effective July 1, 2007.														
[3-08]	Per the sunset provision of S.B. 523 (2005 Session), the MBT-nonfinancial institutions tax rate increases to 0.65% from 0.63%, effective July 1, 2007.														
[4-08]	S.B. 165 (2005 Session) requires the State General Fund portion of the petroleum inspection fees imposed pursuant to NRS 590.120 to be deposited into a separate account for use by the Department of Agriculture, effective July 1, 2007.														
FY 2009															
[1A-09]	S.B. 2 (25th S.S.) reduced the collection allowance provided to taxpayer for collecting and remitting sales and use taxes to the state from 0.5% to 0.25% effective January 1, 2009, and ending on June 30, 2009. During the six months the reduction in the collection allowance is effective in FY 2009, it is estimated that the change will generate \$1,087,145 for the State 2% Sales Tax.														
[1B-09]	S.B. 2 (25th S.S.) reduced the collection allowance provided to taxpayer for collecting and remitting sales and use taxes from 0.5% to 0.25% effective January 1, 2009 and ending on June 30, 2009. During the six months the reduction in the collection allowance is effective in FY 2009, it is estimated that the General Fund commission of 0.75% retained by the state for collecting and distributing the LSST, BCCRT, SCCRT, and Local Option taxes (LOPT) will generate the following additional General Fund revenue: LSST - \$8,859; BCCRT - \$1,968; SCCRT - \$6,893; and LOPT - \$4,275.														
[2-09]	S.B. 2 (25th S.S.) reduced collection allowance provided to taxpayer for collecting and remitting cigarette taxes, liquor taxes, and other tobacco taxes to the state from 0.5% to 0.25% effective January 1, 2009, and ending on June 30, 2009. During the six months this reduction is effective in FY 2009, it is estimated to generate the following additional General Fund revenue: Cigarette Tax - \$125,955; Liquor Tax - \$50,412, and Other Tobacco Tax - \$11,209.														
[3-09]	S.B. 2 (25th S.S.) requires the advance payment on the net proceeds of minerals tax in FY 2009 based upon estimated net proceeds for the current calendar year. The provisions of S.B. 2 also apply to FY 2010 and FY 2011, but the net proceeds of minerals tax reverts back to the former method (based on previous calendar year) of taxing net proceeds on July 1, 2011. Based on S.B. 2, the Economic Forum's December 1 estimates for net proceeds tax for FY 2010 will be collected in FY 2009 and FY 2011 will be collected in FY 2010. Thus, S.B. 2 is estimated to increase FY 2009 net proceeds tax collections by \$28,000,000 and decrease FY 2010 collections by \$1,500,000 (\$26,500,000 - \$28,000,000). There is no revenue impact on FY 2011 as the net proceeds of mineral tax is estimated to remain at \$26,500,000 in FY 2011.														
[4-09]	S.B. 2 (25th S.S.) requires that 1% of the 4% recovery surcharge retained by short-term car rental companies as reimbursement for costs of vehicles licensing fees and taxes to be deposited in the State General Fund effective January 1, 2009, and ending June 30, 2009. During the six months that the transfer of 1% of the 4% recovery surcharge to the General Fund is effective in FY 2009, it is estimated that it will generate additional General Fund revenue of \$1,779,910.														
[5-09]	A.B. 549 redirects \$7,600,000 to the General Fund of the Unclaimed Property revenues collected by the State Treasurer from the Millennium Scholarship Trust Fund in FY 2009.														

**TABLE 3
GENERAL FUND REVENUES - ACTUALS
FY 2008 THROUGH FY 2013 AND FY 2014 VERSUS FY 2013 YEAR-TO-DATE THROUGH NOVEMBER 2013**
Economic Forum December 6, 2013, Meeting

GL NO.	DESCRIPTION	FY 2008	%	FY 2009	%	FY 2010	%	FY 2011	%	FY 2012	%	FY 2013	YEAR-TO-DATE [b.]		
		ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	FY 2013 NOVEMBER	FY 2014 NOVEMBER
FY 2010															
NOTE: Revenue amounts listed in the footnotes for FY 2010 based on legislative actions during the 2009 Session were prepared by the Fiscal Analysis Division using the Economic Forum's forecasts for FY 2010 and FY 2011 produced at its May 1, 2009, meeting. For those revenues for which revised forecasts were produced during January 2010, the effect of the legislative adjustment is included into the revised forecasts for the major General Fund revenue forecasts approved by the Economic Forum at its January 22, 2010, meeting, and the consensus General Fund revenue forecasts for minor revenue sources prepared by the Fiscal Analysis Division and the Budget Division.															
[1-10]	A.B. 552 lowered the collection allowance provided to a taxpayer for collecting and remitting sales and use taxes from 0.5% to 0.25%, effective July 1, 2009. A.B. 552 also increased the General Fund commission retained by the Department of Taxation for collecting and distributing the sales and use taxes generated by the BCCRT, SCCRT, and local option taxes (did not apply to the LSST) from 0.75% to 1.75%, effective July 1, 2009. Collectively, these changes are estimated to generate an additional \$16,031,800 in FY 2010 and \$16,679,000 in FY 2011. [FY 2010 - State 2%: \$2,007,000 (TCA); LSST: \$1,037,700 (TCA); BCCRT: \$1,946,000 (GFC) + \$3,700 (TCA); SCCRT: \$6,806,700 (GFC) + \$12,800 (TCA); LOPT: \$4,210,000 (GFC) + \$7,900 (TCA) and FY 2011 - State 2%: \$2,049,700 (TCA); LSST: \$1,081,400 (TCA); BCCRT: \$2,028,000 (GFC) + \$3,800 (TCA); SCCRT: \$7,093,600 (GFC) + \$13,300 (TCA); LOPT: \$4,400,900 (GFC) + \$8,300 (TCA) where GFC represents amount due to General Fund Commission rate change and TCA represents amount due to Taxpayer Collection Allowance change.]														
[2-10]	S.B. 429 changed the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) by creating a two-tiered tax rate in lieu of the single rate of 0.63%, effective July 1, 2009. Under S.B. 429, a nonfinancial business pays a tax rate of 0.5% on all taxable wages (gross wages less allowable health care expenses) up to \$62,500 per quarter, and a rate of 1.17% on taxable wages exceeding \$62,500 per quarter. Estimated to generate an additional \$173,330,000 in FY 2010 and \$172,393,400 in FY 2011. The change to the MBT-General Business sunsets effective June 30, 2011.														
[3-10]	A.B. 552 lowered collection allowance provided to a taxpayer for collecting & remitting cigarette taxes from 0.5% to 0.25%, effective July 1, 2009. Estimated to generate an additional \$236,200 in FY 2010 and \$237,300 in FY 2011.														
[4-10]	Initiative Petition 1 (IP1) approved by the 2009 Legislature and allowed to become law by the Governor imposes up to an additional 3% room tax in Clark and Washoe counties but not to exceed a total combined rate of 13% in any area of each county, effective July 1, 2009. Under IP1, the revenue from the room tax is deposited in the State General Fund for FY 2010 and FY 2011 and is dedicated to K-12 education beginning in FY 2012.														
[5-10]	S.B. 429 increases the depreciation rates for autos and trucks by 10% in the schedules used to determine the value of a vehicle for the purposes of calculating the Governmental Services Tax (GST) due, effective September 1, 2009. The portion of the GST tax generated from the depreciation schedule change is allocated to the State General Fund, which is estimated to generate \$42,842,800 in FY 2010 and \$51,411,300 in FY 2011. Under S.B. 429, additional revenue generated from the GST is deposited in the General Fund until FY 2013 and is then deposited in the State Highway Fund beginning in FY 2014.														
[6-10]	S.B. 429 increases the Business License Fee (BLF) by \$100 to \$200 for the initial and annual renewal, effective July 1, 2009. Effective October 1, 2009, A.B. 146 transfers the BLF to the Secretary of State from the Department of Taxation as part of the business portal program and requires all entities filing with the Secretary of State under Title 7 to pay the initial and annual renewal \$200 BLF. It is estimated to generate an additional \$38,254,800 in FY 2010 and \$44,802,600 in FY 2011. Under S.B. 429, the \$100 increase in the BLF sunsets effective June 30, 2011.														
[7-10]	A.B. 552 lowered the collection allowance provided to a taxpayer for collecting and remitting liquor taxes from 0.5% to 0.25%, effective July 1, 2009. Estimated to generate an additional \$100,400 in FY 2010 and \$102,800 in FY 2011.														
[8-10]	A.B. 552 lowered the collection allowance provided to a taxpayer for collecting and remitting other tobacco taxes from 0.5% to 0.25%, effective July 1, 2009. Estimated to generate an additional \$23,560 in FY 2010 and \$24,270 in FY 2011.														
[9-10]	Effective July 1, 2009, S.B. 53 requires fees for expedite services provided by the Secretary of State to business entities to be deposited in the State General Fund. Estimated to generate \$2,272,569 in FY 2010 and \$1,818,056 in FY 2011.														
[10-10]	Effective October 1, 2009, S.B. 234 increases the state rate imposed on the short-term rental of a vehicle from 6.0% to 10.0% with the proceeds equivalent to 9.0% deposited in the State General Fund and 1.0% deposited in the State Highway Fund (maintains provisions of A.B. 595 from the 2007 Session). S.B. 234 eliminates the 4.0% recovery surcharge and allows short-term car rental companies to impose a surcharge to recover their vehicle licensing and registration costs. Estimated to generate an additional \$9,883,900 in FY 2010 and \$13,565,000 in FY 2011.														
[11-10]	A.B. 480 increases various fees collected by the State Engineer for examining and filing applications and issuing and recording permits, effective July 1, 2009. Estimated to generate an additional \$900,000 in FY 2010 and FY 2011.														
[12-10]	A.B. 562 redirects \$3,800,000 to the General Fund of the Unclaimed Property revenues collected by the State Treasurer to the Millennium Scholarship Trust Fund in FY 2010 and FY 2011.														
[13-10]	A.B. 543 requires Clark County and Washoe County to allocate the equivalent of 4-cents worth of property tax generated from their operating rate to the State General Fund in FY 2010 and FY 2011. Estimated to generate \$36,010,800 in FY 2010 and \$32,446,600 in FY 2011. (Clark County: \$30,380,500 - FY 2010 and \$27,329,100 - FY 2011) (Washoe County: \$5,630,300 - FY 2010 and \$5,117,500 - FY 2011)														
[14-10]	A.B. 543 requires Clark County and Washoe County to allocate the equivalent of 3.8 cents in FY 2010 and 3.2 cents in FY 2011 of property tax generated from the capital rate imposed pursuant to NRS 354.59815 to the State General Fund in FY 2010 and FY 2011. Estimated to generate \$34,210,300 in FY 2010 and \$25,957,300 in FY 2011. (Clark County: \$28,861,500 - FY 2010 and \$21,863,300 - FY 2011) (Washoe County: \$5,348,800 - FY 2010 and \$4,094,000 - FY 2011)														
[15-10]	S.B. 431 requires a portion of the revenue generated from the state 3/8 of 1% room tax revenue provided to the Nevada Commission on Tourism to be allocated to the State General Fund in FY 2010 and FY 2011. Estimated to generate \$2,334,563 in FY 2010 and \$3,265,434 in FY 2011.														
[16-10]	A.B. 531 requires the portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund, effective July 1, 2009. Estimated to generate \$4,763,532 in FY 2010 and \$6,133,023 in FY 2011.														
[17-10]	S.B. 431 requires the transfer of the residual amount of revenue generated from Insurance Verification Fees to the State General Fund in FY 2010 and FY 2011. Estimated to generate \$7,000,000 in FY 2010 and \$6,000,000 in FY 2011.														
[18-10]	S.B. 431 requires transfer of \$25,199,365 in FY 2010 and \$22,970,977 in FY 2011 from the Supplemental Account for Medical Assistance to Indigent Persons in the Fund for Hospital Care to Indigent Persons to the State General Fund.														
FY 2010 - Continued: Notes 19 to 31 represent legislative actions approved during the 26th Special Session in February 2010.															
[19-10]	Based on information provided to the Fiscal Analysis Division regarding the amount of net proceeds that would be reported to the Department of Taxation on March 1, 2010, pursuant to NRS 362.115 for calendar year 2009 for FY 2010 and information on estimated mining operations for calendar year 2010 and 2011, the Fiscal Analysis Division produced a revised estimate for FY 2010 and FY 2011 for net proceeds of minerals tax of \$71,700,000 and \$62,100,000, respectively. These revised estimates were \$31,700,000 and \$27,100,000 higher than the consensus forecast prepared by the Budget Division/Fiscal Analysis Division on February 1, 2010, of \$40,000,000 for FY 2010 and \$35,000,000 for FY 2011.														
[20-10]	Section 47 of A.B. 6 (26th S.S.) creates a new annual mining claim fee based on a progressive graduated fee per mining claim associated with the total number of mining claims held by an entity in Nevada. This new mining claims fee is estimated to generate \$25,700,000 in FY 2011 only as the fee is scheduled to sunset effective June 30, 2011.														
[21-10]	The Division of Insurance of the Department of Business and Industry is required to implement a program to perform desk audits of tax returns submitted by insurance companies when filing for the insurance premium tax. This program is estimated to generate an additional \$10,000,000 in insurance premium tax collections in FY 2011.														
[22-10]	Section 64 of A.B. 6 (26th S.S.) requires the Department of Taxation to conduct a tax amnesty program from July 1, 2010, to September 30, 2010, for all taxes that are required to be reported and paid to the Department. It is estimated that the tax amnesty program will generate \$10,000,000 in FY 2011 from all the different applicable taxes, but an estimate of additional revenue expected from each individual revenue source was not prepared.														
[23-10]	A.B. 6 (26th S.S.) increased various fees authorized or imposed in NRS associated with the Secretary of State's Office related to securities, commercial recordings, & UCC filing requirements and changed the allocation of the portion to the State General Fund for fees associated with notary training and domestic partnerships. The changes were estimated to generate the following amounts in FY 2010 & FY 2011: UCC: \$155,200 - FY 2010 and \$465,600 - FY 2011; Commercial Recordings: \$354,342 - FY 2010 and \$1,063,027 - FY 2011; Notary Fees: \$0 - FY 2010 and \$153,600 - FY 2011; Securities: \$855,314 - FY 2010 and \$4,860,193 - FY 2011; and Domestic Partnerships: \$0 - FY 2010 and \$50,000 - FY 2011.														
[24-10]	Section 45 of A.B. 6 (26th S.S.) increases the license fee from 4% to 6% on the gross receipts from admission fees to a live contest or exhibition of unarmed combat, effective July 1, 2010. This fee increase is estimated to generate \$1,250,000 in additional revenue for FY 2011.														
[25-10]	A.B. 6 (26th S.S.) requires the current fees specified in NRS 440.700 associated with birth and death certificates to continue to be collected by the State Registrar until the State Registrar establishes new higher fees through regulation. The higher fees imposed through regulation are expected to be effective July 1, 2010, and are estimated to generate an additional \$368,511 in revenue for FY 2011.														
[26-10]	Section 31 of A.B. 6 (26th S.S.) imposes a new fee of \$150 per notice of default or election to sell with the proceeds deposited in the State General Fund, effective April 1, 2010. This new notice of default fee is estimated to generate additional General Fund revenue of \$2,760,000 in FY 2010 and \$11,040,000 in FY 2011.														
[27-10]	Section 18 of A.B. 6 (26th S.S.) requires the Clean Water Coalition in Clark County to transfer securities and cash in the amount of \$62,000,000 to the State General Fund. This transfer is expected to occur in FY 2011.														
[28-10]	Section 36 of A.B. 6 (26th S.S.) requires the Legislative Commission to transfer the first \$100,000 in revenue collected from lobbyist registration fees imposed pursuant to NRS 218H.500 to the State General Fund. The \$100,000 transfer to the General Fund is for FY 2011 only as the provisions sunset on June 30, 2011.														
[29-10]	Section 34 of A.B. 6 (26th S.S.) increases the administrative assessment amount associated with misdemeanor violation fines by \$5 effective upon passage and approval of A.B. 6 (March 12, 2010). The proceeds from the additional \$5 administrative assessment as part of the sentence for a violation of a misdemeanor are deposited in the State General Fund and is estimated to generate an additional \$192,544 in FY 2010 and \$2,310,530 in FY 2011.														
[30-10]	Based on information provided by the Treasurer's Office, the Fiscal Analysis Division revised the estimate for unclaimed property collections to be deposited in the State General Fund to \$52,000,000 in FY 2010 and \$58,081,000 in FY 2011. This revised forecast for unclaimed property proceeds yields an additional \$4,018,000 in FY 2010 and \$15,000,000 in FY 2011 above the February 1, 2010, consensus forecast of \$47,919,000 for FY 2010 and \$43,081,000 for FY 2011 prepared by the Budget Division/Fiscal Analysis Division based on information provided by the Treasurer's Office.														
[31-10]	Section 1 of A.B. 3 (26th S.S.) redirects the full \$7,600,000 to the General Fund of the Unclaimed Property revenues collected by the State Treasurer from the Millennium Scholarship Trust Fund in FY 2010 and FY 2011. The net effect of the provisions of A.B. 3 is an additional \$3,800,000 in General Fund revenue in FY 2010 and FY 2011 from unclaimed property proceeds.														
FY 2011															
[1-11]	On May 26, 2011, the Nevada Supreme Court issued an decision that the Legislature's action in A.B. 6 (26th Special Session) to require the Clean Water Coalition in Clark County to transfer \$62,000,000 to the State General Fund in FY 2011 was unconstitutional.														
[2-11]	The Treasurer's Office provided the Budget Division of the Department of Administration and the Fiscal Analysis Division of the Legislative Counsel Bureau with information on additional unclaimed property for FY 2011, based on more complete information that became available after the Economic Forum May 2, 2011, meeting on actual unclaimed property remitted to the Treasurer's Office. Treasurer's Office estimated an additional \$13,630,561 for FY 2011.														
FY 2012															
[1-12]	S.B. 493 clarifies and eliminates certain deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals tax liability. All of the deduction changes are effective beginning with the NPM tax payments due in FY 2012 based on calendar year 2012 mining activity and are permanent, except for the elimination of the deduction for health and industrial insurance expenses, which are effective for FY 2012 and FY 2013 only. Deduction changes are estimated to generate \$11,919,643 in additional revenue in both FY 2012 and FY 2013.														
[2-12]	A.B. 561 extends the June 30, 2011, sunset (approved in S.B. 429 (2009)) to June 30, 2013, on the Net Proceeds of Minerals tax, which continues the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The two-year extension of the sunset is estimated to yield \$69,000,000 in FY 2012 only as tax payments are required in FY 2013 with or without the extension of the sunset.														
[3-12]	S.B. 493 repeals the Mining Claims Fee, approved in A.B. 6 (26th Special Session), requiring payment of the fee in FY 2011 only with the June 30, 2011, sunset. S.B. 493 establishes provisions for entities that paid the mining claims fee to apply to the Department of Taxation for a credit against their Modified Business Tax (MBT) liability or for a refund. No estimate of the impact in FY 2012 and FY 2013 from Mining Claims Fee credits was prepared so no adjustment was made to the Economic Forum May 2, 2011, forecast for MBT - Nonfinancial tax collections.														
[4-12]	Extension of the sunset on the 0.35% increase in the Local School Support Tax (LSST) in A.B. 561 from June 30, 2011, to June 30, 2013, generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county. Estimated to generate \$1,052,720 in FY 2012 and \$1,084,301 in FY 2013.														
[5-12]	A.B. 500 reduces the portion of the quarterly licensing fees imposed on restricted and non-restricted slot machines from \$2 to \$1 per slot machine that is dedicated to the Account to Support Programs for the Prevention and Treatment of Problem Gambling. The other \$1 is deposited in the State General Fund in FY 2012 and FY 2013, due to the June 30, 2013, sunset in A.B. 500. Estimated to generate \$682,982 in FY 2012 and \$692,929 in FY 2013 from non-restricted slot machines and \$75,970 in FY 2012 and \$77,175 in FY 2013 from restricted slot machines.														

TABLE 3
GENERAL FUND REVENUES - ACTUALS
FY 2008 THROUGH FY 2013 AND FY 2014 VERSUS FY 2013 YEAR-TO-DATE THROUGH NOVEMBER 2013
 Economic Forum December 6, 2013, Meeting

GL NO.	DESCRIPTION	FY 2008 ACTUAL	%	FY 2009 ACTUAL	%	FY 2010 ACTUAL	%	FY 2011 ACTUAL	%	FY 2012 ACTUAL	%	YEAR-TO-DATE [b.]		
												FY 2013 NOVEMBER	FY 2014 NOVEMBER	% Change
FY 2012-Continued														
[6-12]	A.B. 561 changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) for FY 2012 and FY 2013 by exempting taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including \$62,500 per quarter and taxable wages exceeding \$62,500 per quarter are taxed at 1.17%, effective July 1, 2011. These provisions for the MBT-General Business sunset effective June 30, 2013, at which time the tax rate will be 0.63% on all taxable wages per quarter. Estimated to generate an additional \$117,981,497 in FY 2012 and \$119,161,117 in FY 2013.													
[7-12]	A.B. 561 extends the sunset from June 30, 2011, (approved in S.B. 429 [2009 Session]) to June 30, 2013, on the \$100 increase in the Business License Fee (BLF) from \$100 to \$200 for the initial and annual renewal. Estimated to generate an additional \$29,949,000 in FY 2012 and \$30,100,000 in FY 2013.													
[8-12]	A.B. 561 requires the 1% portion of the 10% Short-term Car Rental Tax, currently dedicated to the state Highway Fund based on A.B. 595 (2007 Session), to be deposited in the State General Fund along with the other 9%. This change is effective July 1, 2011, and is permanent. Estimated to generate \$4,402,222 in FY 2012 and \$4,457,778 in FY 2013.													
[9-12]	The Legislature approved funding for the State Treasurer's Office to use a subscription rating service to allow for more effective investment in corporate securities, which is anticipated to generate additional interest income from the Treasurer's Office investment of the State General Fund. Estimated to generate \$105,313 in FY 2012 and \$244,750 in FY 2013.													
[10-12]	S.B. 503 requires the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2012 and FY 2013. S.B. 503 specifies that the amount transferred shall not exceed \$20,894,228 from commissions and \$4,672,213 from penalties in both FY 2012 and FY 2013.													
[11-12]	A.B. 219 requires 75 percent of the value of expired slot machine wagering vouchers retained by nonrestricted gaming licensees to be remitted to the Gaming Commission for deposit in the State General Fund on a quarterly basis. Based on the expiration period of 180 days for slot machine wagering vouchers and the effective date of July 1, 2011, only one quarterly payment will be made in FY 2012 with four quarterly payments made in FY 2013 and going forward. Estimated to generate \$3,332,750 in FY 2012 and \$13,331,000 in FY 2013.													
[12-12]	A.B. 529 requires transfer of \$19,112,621 in FY 2012 and \$19,218,718 in FY 2013 from the Supplemental Account for Medical Assistance to Indigent Persons in the Fund for Hospital Care to Indigent Persons to the State General Fund.													
[13-12]	A.B. 531 (2009 Session) requires the deposit of the portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund.													
[14-12]	S.B. 136 reduces the period from 3 to 2 years after which certain types of unclaimed property is presumed to be abandoned if the holder of the property reported holding more than \$10 million in property presumed to be abandoned for the most recent report filed with the Treasurer's Office. Based on the Treasurer's Office analysis of the entities subject to this change, it was estimated that there would be a net gain in unclaimed property receipts in FY 2012 of \$30,594,750, but a net loss in FY 2013 of \$33,669,923.													
FY 2014: Represents legislative actions approved during the 2013 Legislative Session.														
[1-14]	S.B. 475 extends the June 30, 2013, sunset (approved in A.B. 561 [2011]) to June 30, 2015, on the Net Proceeds of Minerals Tax, which continues the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The two-year extension of the sunset is estimated to yield \$88,295,000 in FY 2014 as tax payments are required in FY 2015 with or without the extension of the sunset. The extension of the sunset is also estimated to generate an additional \$2,936,000 in FY 2015 as the difference between Economic Forum forecast for FY 2015, based on elimination of the sunset, and the estimate based on the extension of the sunset approved in S.B. 475.													
[2-14]	S.B. 475 extends the June 30, 2013, sunset (approved in S.B. 493 [2011]) to June 30, 2015, that eliminates health and industrial insurance deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals (NPM) tax liability. These deduction changes are effective for the NPM tax payments due in FY 2014 and FY 2015. The health and industrial insurance deduction changes are estimated to generate \$7,393,000 in additional revenue in FY 2014 and \$9,741,000 in FY 2015.													
[3-14]	Extension of the sunset on the 0.35% increase in the Local School Support Tax (LSST) in S.B. 475 from June 30, 2013, to June 30, 2015 generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county. Estimated to generate \$1,226,600 in FY 2014 and \$1,294,100 in FY 2015.													
[4-14]	S.B. 475 changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) for FY 2014 and FY 2015 by exempting taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including \$85,000 per quarter and taxable wages exceeding \$85,000 per quarter are taxed at 1.17%, effective July 1, 2013. The taxable wages exemption threshold was \$62,500 per quarter for FY 2012 and FY 2013, based on A.B. 561 (2011). These provisions in S.B. 475 for the MBT-General Business sunset effective June 30, 2015, at which time the tax rate will be 0.63% on all taxable wages per quarter. Estimated to generate an additional \$113,501,000 in FY 2014 and \$120,572,000 in FY 2015.													
[5-14]	A.B. 491 requires the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to continue to be allocated to the State General Fund for FY 2014 and FY 2015, instead of the State Highway Fund as approved in S.B. 429 (2009). Under A.B. 491, the additional revenue generated from the GST depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2016. The GST depreciation schedule change is estimated to generate \$64,224,000 in FY 2014 and \$65,134,000 in FY 2015.													
[6-14]	S.B. 475 extends the sunset from June 30, 2013, (approved in A.B. 561 [2011]) to June 30, 2015, on the \$100 increase in the Business License Fee (BLF) from \$100 to \$200 for the initial and annual renewal. Estimated to generate an additional \$31,273,000 in FY 2014 and \$31,587,000 in FY 2015.													
[7-14]	S.B. 470 increases certain existing fees and imposes a new fee collected by the Commission on Postsecondary Education from certain private postsecondary educational institutions. The fee changes are estimated to generate an additional \$86,675 in FY 2014 and \$80,700 in FY 2015.													
[8-14]	A.B. 449 requires revenue from fees for vital statistics collected by the Health Division of the Department of Health and Human Services to be retained by the Division and not deposited in the State General Fund, beginning in FY 2014. Estimated to result in a reduction of General Fund revenue of \$1,027,500 in FY 2014 and \$1,007,300 in FY 2015.													
[9-14]	S.B. 468 increases various fees and requires the revenue from the fees collected by the State Water Engineer of the Department of Conservation and Natural Resources (DCNR) to be deposited in the Water Distribution Revolving Account for use by the Division of Water Resources of DCNR and not deposited in the State General Fund, beginning in FY 2014. Estimated to result in a reduction of General Fund revenue of \$2,600,000 in FY 2014 and FY 2015.													
[10-14]	A.B. 491 requires the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2015 only. A.B. 491 specifies that the amount transferred shall not exceed \$20,813,716 from commissions and \$4,097,964 from penalties in FY 2015.													
[11-14]	Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the Legislatively Approved budget for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059).													