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MEMORANDUM

Date: April 15, 2003

To: Gary L. Ghiggeri, Senate Fiscal Analyst

From: Dino DiCianno, Deputy Executive Director - Compliance 

CC: Chuck Chinnock, Executive Director - Department of Taxation
Mark Stevens, Assembly Fiscal Analyst
Richard S. Combs, Deputy Fiscal Analyst - Senate Taxation
Ted A. Zuend, Deputy Fiscal Analyst - Assembly Taxation

Subject: Amendment to Fiscal Note on SB 314, BDR #32-36

Based on testimony provided on SB 314 adopted by Senate Taxation on April 3, 2003, the Department wishes to offer the following amendment to its original fiscal note dated March 31, 2003.

SB 314 proposes that the Department collect data concerning electronic commerce that is conducted in this state and report that data to the Legislature by February 1 each odd-numbered year and the Legislative Commission by February 1 of each even-numbered year. After consultation with UNR staff and the State Demographer, the Department proposes to utilize the expertise of the State Demographer along with the resources already available at UNR to conduct the annual study. The expense associated with this partnership with UNR would include publication review, telephonic surveys, statistical data analysis, travel, and general support to assist the existing State Demographer housed within the Nevada Small Business Development Center at UNR to conduct and complete the required annual study. Without this partnership the Department does not have the expertise to conduct a viable and/or credible analysis on electronic commerce being conducted in this state. Thus the following is offered as an amended fiscal note for SB 314:

| Category Type | Revenue/Expense or Both | Fiscal Year 2003-04 | Fiscal Year 2004-05 | Future Biennia |
|---------------|--------------------------------|---------------------|---------------------|----------------|
| Expense | Category 21-Demographic Survey | (\$25,000) | (\$25,000) | (\$50,000) |
| Total | | (\$25,000) | (\$25,000) | (\$50,000) |