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BDR 32-347
A.B. 366

EXECUTIVE AGENCY
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 24, 2003

Agency Submitting: Department of Motor Vehicles

Items of Revenue or Expense, or Both	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05	Effect on Future Biennia
Distribution to Counties (Expense)		$1,504,000	$1,504,000	$3,008,000
Highway Fund (Expense)		$96,000	$96,000	$192,000
Total		$1,600,000	$1,600,000	$3,200,000

Explanation (Use Additional Sheets of Attachments, if required)

See Attached.
- No Revenue is generated.
- While it is impossible to determine the number of Nevada Residents, currently on active duty in the military, and stationed outside of the State, the calculations are based on an estimate of 20,000 personnel. The supporting documentation presents additional data for 15,000, 10,000 and 5,000 personnel.
- Calculations are also "straight-line" based on the fact that it is impossible to determine what the Consumer Price Index will be for FY 04/05. The Department will lose the funds from the 6% Commission charged for collecting the GST. The Cities, Counties and School Districts will lose the remaining GST funds.

Name Dennis R. Colling
Title Chief of Administration

DEPARTMENT OF ADMINISTRATION'S COMMENT

Date March 26, 2003

Agency's estimates appear reasonable.

Name John P. Comeaux
Title Director

FN 2205

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EXHIBIT F Committee on Taxation
Date: 5/29/03 Page 1 of 3

AB 366
BDR 32-347
Military GST Exemptions

Revenue

Description	Calculation	FY 02-03	FY 03-04	FY 04-05* (CPI)	FY 05-07* (CPI)
Range of Military Personnel who are Nevada Residents stationed Out of State					
5,000	$ .04 x $ 2000 = $80.00		($400,000.00)	($400,000.00)	($800,000.00)
	Counties		($376,000.00)	($376,000.00)	($752,000.00)
	Highway Fund		($24,000.00)	($24,000.00)	($48,000.00)
10,000	$ .04 x $ 2000 = $80.00		($800,000.00)	($800,000.00)	($1,600,000.00)
	Counties		($752,000.00)	($752,000.00)	($1,504,000.00)
	Highway Fund		($48,000.00)	($48,000.00)	($96,000.00)
15,000	$ .04 x $ 2000 = $80.00		($1,200,000.00)	($1,200,000.00)	($2,400,000.00)
	Counties		($1,128,000.00)	($1,128,000.00)	($2,256,000.00)
	Highway Fund		($72,000.00)	($72,000.00)	($144,000.00)
20,000	$ .04 x $ 2000 = $80.00		($1,600,000.00)	($1,600,000.00)	($3,200,000.00)
	Counties		($1,504,000.00)	($1,504,000.00)	($3,008,000.00)
	Highway Fund		($96,000.00)	($96,000.00)	($192,000.00)
Net Revenue (Loss)					

* The annual amount of the basic governmental services tax throughout the state is .04 cents on each $1 of valuation of the vehicle.
* The Department has no way determining how many military personnel that are Nevada Residents, on active duty, and stationed out of state.
* Revenue lost will be determined by the amount of affidavits filed and by the CPI (Consumer Price Index) used as a multiplier for the individual exemption (beginning in Fiscal Year 2005).

Expenditure

Description	Calculation	FY 02-03	FY 03-04	FY 04-05* (CPI)	FY 05-07* (CPI)
	Totals		$0.00	$0.00	$0.00

Dave Prather
3/18/2003

BDR 32-347
A.B. 366

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 17, 2003

Agency Submitting: Misdemeanor

Items of Revenue or Expense, or Both	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05	Effect on Future Biennia
Total				

Explanation (Use Additional Sheets of Attachments, if required)

This bill increases or newly provides for a term of imprisonment in a city or county jail or detention facility or makes release on probation therefrom less likely; therefore, local governments will incur all appurtenant costs of enforcement, prosecution and incarceration.

Name Rick Combs
Title Deputy Fiscal Analyst

FN 2206