

**EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 30, 2015

Agency Submitting: Department of Taxation

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
Programming Changes for UTS (Expense)		\$19,469		
Total	0	\$19,469	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

Please see attached.

Name Deonne Contine

Title Executive Director

DEPARTMENT OF ADMINISTRATION'S COMMENTS

Date Monday, March 30, 2015

The agency's response appears reasonable.

Name James R. Wells, CPA

Title Interim Director

DESCRIPTION OF FISCAL EFFECTBDR/Bill/Amendment Number: BDR 41-591Name of Agency: Department of Taxation

Division/Department: _____

Date: March 27, 2015

BDR 41-591 reenacts provisions governing the tax on live entertainment provided at licensed gaming establishments as a new chapter. Additionally, this bill revises the rate of the live entertainment tax in NRS 368A to 8 percent for facilities both over and under an occupancy of 7,500 persons. Additionally, the tax will no longer apply to merchandise.

Expenses:

The Department would be required to make some programming changes to the Unified Tax System in order to administer the new rate. The cost to do so is \$19,469

Revenue:

The impacts on revenue are undeterminable.

Expense Summary
BDR 41-591
Nevada Department of Taxation
March 27, 2015

Budget Account: 2361 DEPARTMENT OF TAXATION

Department: 13 DEPARTMENT OF TAXATION

Catg	Description	FY 2016 Est	FY 2017 Est	Future Biennia
01	Personnel Costs for Programming/Implementer	\$ 3,469.12	\$ -	\$ -
26	Information Technology	\$ 16,000.00		
	Total	\$ 19,469.12	\$ -	\$ -