

**EXECUTIVE AGENCY  
FISCAL NOTE**

**AGENCY'S ESTIMATES**

Date Prepared: March 31, 2015

Agency Submitting: Department of Taxation

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2014-15</b>	<b>Fiscal Year 2015-16</b>	<b>Fiscal Year 2016-17</b>	<b>Effect on Future Biennia</b>
Programming Costs 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 EFFECT**BDR/Bill/Amendment Number: BDR 41-778Name of Agency: Department of Taxation

Division/Department: \_\_\_\_\_

Date: March 30, 2015

BDR 41-778 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 41-778  
Nevada Department of Taxation  
March 30, 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	\$ -	\$ -