

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 3, 2015

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses
S.B. 455 / BDR 32 - 779

City/County: Carson City Approved by: Nickolas A. Providenti, Finance Director Comment: No impact. The increase in excise tax is all going to the state. Counties will still only split 5 mills (1/2 cent) per cigarette or 10 cents per pack.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: BDR 32-779 proposes to increase the tax on cigarettes an additional 50 cents per pack and apportion the new revenue to the State's account for the tax on cigarettes in the State General Fund. No additional revenue would be apportioned to the local governments. It is likely that this additional tax may result in consumers acquiring cigarettes from other sources (Tribal smoke shops or internet) seeking to avoid the taxes. Potential loss of revenue is not anticipated to be significant.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Clark County Approved by: David Dobrzynski, Assistant Director of Finance Comment: No fiscal impact to Clark County.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Sondra Schmidt, Comptroller Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Washoe County Approved by: Liane Lee, Government Affairs Manager Comment: Proposes to increase the cigarette tax and the additional revenues will go to the State.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: White Pine County Approved by: Elizabeth Frances, Finance Director Comment: This will favorably impact the County's CTX distribution providing a positive financial impact to the County in an amount that cannot be estimated.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: No identifiable fiscal impact to the City of Henderson.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Las Vegas Approved by: Michelle Thackston, Administrative Secretary Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Reno Approved by: Ryan High, Budget/Strat. Initiatives Mgr. Comment: After initial review, there is no fiscal impact to the City of Reno.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Sparks Approved by: Jeff Cronk, Financial Services Director Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

The following cities and counties did not provide a response: Elko County, Douglas County, Esmeralda County, Eureka County, Lander County, Lincoln County, Lyon County, Mineral County, Nye County, Storey County, Pershing County, Boulder City, City of Elko, City of Mesquite, and City of North Las Vegas.