

**LOCAL GOVERNMENT**  
**FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 1, 2017

Agency Submitting: Local Government

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2016-17</b>	<b>Fiscal Year 2017-18</b>	<b>Fiscal Year 2018-19</b>	<b>Effect on Future Biennia</b>
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. 419 / BDR 32 - 325**

City/County: **Carson City**

Approved by: Nancy Paulson, CFO

Comment: Carson City has a large population of elderly citizens and several retail stores which sell durable medical equipment, therefore, this will negatively affect the sales tax revenues of Carson City and our ability to provide services to our citizens. The amount is impossible to estimate, as Sales Taxes are reported directly to the State of Nevada.

<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

City/County: **Clark County**

Approved by: David Dobrzynski, Asst Director of Finance

Comment: This Bill proposes a ballot measure to exempt certain medical equipment from sales tax from 10/1/17 – 12/31/2058. The revenue loss from sales tax on these items cannot be determined at this time.

<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Churchill County**

Approved by: Eleanor Lockwood, County Manager

Comment: If BDR 32-325 were to pass, the Clerk shall submit a question for voters to consider in the next General Election on whether the Sales and Use Tax Act and the Local School Support Tax Law should be amended to provide a sales tax exemption for certain durable medical equipment, oxygen delivery equipment and mobility enhancing equipment. Passage of this bill, will not have an immediate fiscal impact, as amendments to the Sales and Use Tax Act of 1955 must be approved by voters. If voters were to approve during the General Election, there would be a slight fiscal impact to sales and use tax revenue to Churchill County.

<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Esmeralda County</b> Approved by: Kelly Jo Eagan, Administrative Asst Comment: exempting sale tax would have an impact on sale tax revenue.				
<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Mineral County</b> Approved by: Christopher Nepper, Clerk-Treasurer Comment: Unable to determine the fiscal impact on this bill.				
<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Washoe County</b> Approved by: Jamie Rodriguez, Management Analyst Comment: Based on revenue reported by Department of Taxation from 2015, we believe this would result in a loss of approximately \$150,000 to Washoe County.				
<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

City/County: <b>City of Henderson</b> Approved by: Mike Cathcart, Business Operations Manager Comment: The impact of the loss of sales tax from these items on the City's Consolidated Tax Distribution cannot be calculated at this time.				
<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>City of Las Vegas</b> Approved by: Michelle Thackston, Administrative Assistant Comment: BDR 32-325 (SB419) would go into effect January 1, 2019 so there would be no impact for the first two Fiscal Years. However, passage of this bill would impact the city's CTAX distribution by exempting the sales of durable medical equipment, oxygen delivery equipment, and mobility enhancing equipment from sales tax. Currently, we do not have enough data to determine the exact impact.				
<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Jeff Cronk, Financial Services Director

Comment: Exempting items from sales and use tax will have a negative impact on City revenues that are received via the Consolidated Tax distribution formula.

<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

City/County: **City of Reno**

Approved by: Tillery Williams , Management Analyst

Comment: This bill as written would have a negative fiscal impact on the City of Reno; additional data is necessary to quantify impact, which may not be significant.

<b>Impact</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

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