

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 1, 2017

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	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. 302 / BDR 40 - 545

City/County: Carson City Approved by: Nancy Paulson, CFO Comment: This will have a negative financial impact of over \$300,000 across all City Departments for inspection, equipment, judicial and enforcement.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$320,000	\$320,000	\$640,000

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: Provisions would provide 5% tax revenues to the local government ;therefore, for every \$100,000 of retail sales the tax collection to the local governments will be \$5,000. However, the anticipated social and public safety costs associated with marijuana use and abuse may be greater than the revenue collected				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Clark County Approved by: David Dobrzynski, Asst Director of Finance Comment: This bill draft authorizes the sale of marijuana by certain establishments for purposes other than medical use for a limited period of time; imposing taxes; revising existing taxes for sales of marijuana for medical purposes; providing a penalty. Fiscal impact is unable to be determined at this time – this bill would only be effective from the date of adoption until the Department of Taxation issues its first retail marijuana license, which is anticipated to be as early as July 1, 2017. The fiscal impact of this bill would be additional revenue to the County from business license fees for sales of retail marijuana during this short time period and any proceeds from the State excise tax on such sales that would be distributed to the County.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Esmeralda County Approved by: Kenneth N. Elgan, Sheriff Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Gina Rackley, Comptroller Comment: Unable to determine as Humboldt County currently does not have any marijuana dispensaries.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Pershing County Approved by: Karen Wesner, Admin. Assist. Comment: Yes, there may be a fiscal impact to local government. Under Section 18, the county/local government would receive one-third of the 15 percent excise tax on the retail sale of marijuana for deposit into the Local Government Tax Distribution Account for distribution to the local government in which the tax was paid.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Washoe County Approved by: Jamie Rodriguez, Government Affairs Comment: Unknown fiscal impact by the many nuances of this marijuana bill. its too complex and there is not enough data to evaluate the impact of the proposed changes.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: No fiscal impact.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Las Vegas Approved by: Michelle Thackston, Administrative Assistant Comment: Section 18 of the bill allows for a 15% tax. 5% of this tax for recreational sales only is to go to the local jurisdiction in which it was collected. This estimate is based upon current medical marijuana sales. Sales for recreational are expected to meet or exceed those of medical. Additionally, these estimates are based upon the time lines and the number of new dispensaries added for recreational in the future.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$939,997	\$1,409,996	\$1,879,995	\$3,759,990

City/County: **City of Reno**

Approved by: Tillery Williams , Management Analyst

Comment: Fiscal impact cannot be determined at this time. While the bill allocates 5% of excise tax on new retail sales of marijuana, the 5% allocation is deposited into the Local Government Tax Distribution Account. Cannot estimate the amount of that allocation at this time.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Jeff Cronk, Financial Services Director

Comment: The City of Sparks receives revenue distributions from the Local Tax Distribution Account and this bill is expected to increase those revenues. However, it is unknown at this time how much revenue can be expected.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: **Carson City School District**

Approved by: Andrew J Feuling, Director of Fiscal Services

Comment: We cannot quantify the impact of marijuana sales.

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

School District: **Clark County School District**

Approved by: Dillon Kay, Assistant Budget Director

Comment: Does not appear to have a material impact on CCSD.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Douglas County School District**

Approved by: TWhite, Superintendent

Comment: It is impossible to determine the amount of marijuana which may be sold and therefore we are unable to determine the impact of this bill.

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

School District: Lincoln County School District Approved by: Pam Teel, Superintendent Comment: Unclear on impact to district.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kelly Wood, Executive Secretary Comment: No fiscal impact for Nye County School District.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Russell D. Fecht, Superintendent Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: Washoe County School District cannot predict the impact this could have on school revenue streams.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: White Pine School District Approved by: Paul Johnson, CFO Comment: Unable to determine impact.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: Douglas County, Elko County, Eureka County, Lander County, Lincoln County, Lyon County, Mineral County, Nye County, Storey County, White Pine County, Boulder City, City of Elko, City of Mesquite, City of North Las Vegas, Churchill County School District, Elko County School District, Esmeralda County School District, Eureka County School District, Humboldt County School District, Lander County School District, Mineral County School District, Storey County School District, and Lyon County School District.