

**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
A.B. 402 / BDR 32 - 830

City/County: **Carson City**

Approved by: Nancy Paulson, CFO

Comment: 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.

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

City/County: **Churchill County**

Approved by: Eleanor Lockwood, County Manager

Comment: If BDR 32-830 were to pass, the Clerk shall submit a question for voters to consider in the 2018 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 feminine hygiene products and diapers. 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 2018 General Election, there would be a slight fiscal impact to sales and use tax revenue.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$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 feminine products and diapers from sales tax from 1/1/19 – 12/31/2028.

The revenue loss from sales tax on these items cannot be determined at this time.

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: Kelly Jo Eagan, Administrative Asst

Comment: exempting items from sales use tax would reduced sale tax revenue.

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

City/County: **Washoe County**

Approved by: Jamie Rodriguez, Management Analyst

Comment: The bill will have an impact on our sales tax collections in Washoe County but we don't have any way to determine what the reduction in sales tax received would be.

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

City/County: **City of Henderson**

Approved by: Mike Cathcart, Business Operations Manager

Comment: The loss of sales tax from this exemption from sales tax would impact the City's Consolidated Tax Distribution. However, that impact would be minor.

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: This bill includes both feminine hygiene products and diapers.

There is a possible \$500,000 of lost sales tax revenue annually to the city of Las Vegas by passage of this bill. This was calculated based on the following data: 948,000 women in the category (female population of 15-69), \$7 purchase price per unit and purchasing items 5 times a year (could be higher). The resulting figure was multiplied by .081 sales tax total. Of the collected tax 74% goes to the County for local distribution and the City receives 27.5% of the distribution from the County. The result is a conservative estimate listed above.

PLEASE NOTE: This calculation does not include those out of state visitors who might buy their supplies here while visiting.

Demographic info obtained from <https://suburbanstats.org/population/how-many-people-live-in-nevada>.

We cannot calculate the potential tax revenue loss on diaper sales because of the wide range of users and types of diapers, from infants to elderly. With diapers added the potential sales tax loss would be higher than what is predicted above.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
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.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$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 as part of the Consolidated Tax distribution formula.

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: No Impact

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: No Impact

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

School District: **Humboldt County School District**

Approved by: David Jensen, Superintendent

Comment: We are unable to determine the fiscal impact of the bill as proposed.

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: Any increase or decrease in taxes will impact schools				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has 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: Nye County School District Approved by: Kelly Wood, Executive Secretary Comment: Nye County School District is unable to determine the impact because we do not know how much of these products are purchased to determine loss in revenue from sales taxes.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$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 loss in sales tax revenue would have on district revenues.				
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: Exempting items from the local school support tax (LSST) will impact school district and the State's education budget. The Impact can not be determined at this time.				
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, Humboldt County, Lander County, Lincoln County, Lyon County, Mineral County, Pershing 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, Esmeralda County School District, Elko County School District, Eureka County School District, Lander County School District, Lyon County School District, Mineral County School District, and Storey County School District.