BDR 11-733
AB 205

EXECUTIVE AGENCY

FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 20, 2023

Agency Submitting: Department of Taxation

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
Personnel Services (Expense)		$55,925	$70,383	$140,766
Operating Expenses (Expense)		$2,116	$2,271	$4,542
Equipment (Expense)		$4,608		
Information Services (Expense)		$19,067	$17,354	$1,876
AG Cost Allocation Plan (Expense)		$12,688	$6,374	
Total	0	$94,404	$96,382	$147,184

Explanation (Use Additional Sheets of Attachments, if required)

In order to implement BDR - 11-733, the Department of Taxation requests funds for the addition of one Tax Examiner II position. The position is required to effectively administer the program as it relates to tax credits. Employee responsibilities will include management and tracking of the credit. This will be a full-time position located in the Carson City office and become effective October 01, 2023. The Department will incur a personnel expense in the amount of $55,925.00 for the first year of the biennium (FY24) and $70,383.00 in the second year (FY25). The expense will be recurring for future biennia.

In addition to the personnel expense noted above, there will be an operating expense in the amount of $2,116.00 for FY24 and $2,271.00 for FY25. This expense will be recurring for future biennia.

There will be a one-time equipment expense of $4,608.00 in FY24.

The Department will need to update and make enhancements to internal software programs. This request is also for funding for overtime for IT staff and MSA Programmer expenses to implement changes into the Department's computer system. The Department will incur an expense in the amount of $19,067.00 for the first year of the biennium (FY24) and $17,354.00 in the second year (FY25). The expenses for the overtime for IT staff and MSA Programmer are one-time in nature. This category will have a recurring expense for phone line, business productivity, and EITS assessments.

Finally, this BDR will require the Department to draft regulations to carry out the provisions of the act which include holding workshops and an adoption hearing. Assistance from the Attorney General’s office is needed resulting in an allocation to fund the Deputy Attorney General assigned. The Department will incur an expense in the amount of $12,688.00 for the first year of the biennium (FY24) and $6,374.00 in the second year (FY25) for the cost allocation plan. The expense will not be recurring for future biennia.

Name Adriane Roberts-Larson

Title Deputy Executive Director - Administrative Services

GOVERNOR'S OFFICE OF FINANCE COMMENTS

Date Tuesday, February 07, 2023

The agency's response appears reasonable.

Name Amy L. Stephenson

Title Director

FN 1265