

TAX TOPICS

An electronic publication of the Nevada Taxpayers Association ♦ Serving the citizens of Nevada since 1922.

ISSUE 20-3

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WHERE DO WE GO FROM HERE?

There is no question that when the new decade rolled around this past January no one envisioned 2020 as it currently exists. Fortunately 2021 is around the corner, and brings hope with it that the end of COVID-19 is near and some sense of normalcy will return. Unfortunately, at least for the beginning of 2021, Nevadans and the rest of the nation's citizens will be dealing with a number of unknowns.

At a state level some of these unknowns include the following (not necessarily in any particular order). Will we still be subject to emergency orders by the Governor? Will the Legislature be open for in-person interaction or will it operate virtually as it did for the two special sessions this summer? What will be the reaction to all the initiatives? Will both legislative political parties in Nevada be able to agree on revenue raising issues which might come before them? Will Congress pass a stimulus package that includes state and local governments so that budget cuts can be fully or partially restored? Will enough people take advantage of the approved COVID vaccines to provide "herd immunity" so the economy can begin to return to normal?

ECONOMIC FORUM FORECAST

The Nevada Economic Forum has completed their initial revenue forecast for the 2021-2023 biennium. The projections established by the Forum indicate available revenue for the upcoming budget cycle to be roughly \$8.5 billion over two years. This figure represents a decrease of nearly \$400 million from the current budget ending June 30, 2021. Additionally, it is a billion dollars below the agency budget requests of just over \$9.6 billion for the 2021-2023 biennium. In response to the projected budget shortfall, Governor Steve Sisolak has asked agencies to prepare for budgets cuts of up to 12%. Should these budgets cuts be implemented it would decrease total agency requests by \$1.1 billion over the biennium. The Economic Forum will meet May 1, 2021 to approve the final revenue projections for the 2021-2023 budget. To view the forecast of future state revenues presented at the December 3, 2020 meeting of the Economic Forum click [here](#).

GAMING AND SALES TAX INITIATIVES

The initiatives to increase the sales and gaming taxes are statutory and have been certified. Both will now go before the 2021 Nevada Legislature, which has 40 days to act on the proposals. Should the Legislature not act upon, reject the measures, or create an alternative the proposals will then be placed on the ballot for consideration by the voters. Under these proposals the Local School Support Tax would increase from 2.6% to 4.1%. The Gross Gaming Tax would increase from 6.75% to 9.75%. Additionally, there are three legislative initiatives for constitutional changes to the net proceeds of mines to be considered by the Legislature. One or all of these initiatives may appear on the ballot.

2021 NEVADA LEGISLATURE

Upon completion of the arduous vote counting and certification process, the 2021 Nevada Legislature will see significant differences from their 2019 cohort. The Republican Party had a net pickup of four seats in the election. A total of three seats in the Assembly and one in the Senate. This outcome has significant implications for the upcoming legislative session. The makeup of the Legislature will be 12 Democrats and 9 Republicans in the Senate with 26 Democrats and 16 Republicans in the Assembly. As a 2/3rds supermajority is required to approve a new tax or tax increase, unless it is put to a vote of the people.

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Minority Leader James A. Settelmeyer
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Ben Kieckhefer R - Rural SD 16
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 Dina Neal D - Clark SD 4
 James Ohrenschall D - Clark SD 21
 Keith F. Pickard R - Clark SD 20
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 Melanie Scheible D - Clark SD 9
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 James A. Settelmeyer R - Rural SD 17
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 Bea Duran D - Clark AD 11
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 Edgar Flores D - Clark AD 28
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 Cecelia Gonzalez D - Clark AD 16
 Michelle Gorelow D - Clark AD 35
 Gregory T. Hafen II R - Rural AD 36
 Alexis Hansen R - Rural AD 32
 Melissa Hardy R - Clark AD 22
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 Heidi Kasama R - Clark AD 2
 Lisa Krasner R - Washoe AD 26

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The 81st Session of the Nevada Legislature will convene February 1, 2021

Prefiled bills for the 2021 Legislative Session may be viewed [here](#).
Bill Draft Requests (BDRs) are available [here](#).

2020 BALLOT QUESTION RESULTS

Following are the results for all state and local questions previously published in the September edition of Tax Topics. Of the five statewide questions to amend the Nevada Constitution all were approved with the exception of State Question 1.

STATE QUESTION #1

Amendment to the *Nevada Constitution*
Assembly Joint Resolution No. 5 of the 79th Session

Board of Regents

Failed: Yes 49.85% - No 50.15%

STATE QUESTION #2

Amendment to the *Nevada Constitution*
Assembly Joint Resolution No. 2 of the 79th Session

Same Sex Marriage

Approved: Yes 62.43% - No 37.57%

STATE QUESTION #3

Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 1 of the 79th Session

Pardons Board

Approved: Yes 61.18% - No 38.82%

STATE QUESTION #4

Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 3 of the 79th Session

Voter Rights

Approved: Yes 64.12% - No 35.88%

STATE QUESTION #6

Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 4 of the 79th Session

Renewable Energy

Approved: Yes 57.94% - No 42.06%

CHURCHILL COUNTY

Question No. 1

Continue Property Tax Rate

Approved: Yes 62.03% No 37.97%

DOUGLAS COUNTY

Question No. 1

Referendum Question on Redevelopment Plan

Failed: Yes 43.03% - No 56.97%

Question No. 2 – Advisory Question Only

Diesel Tax Increase

Failed: Yes 41.74% - No 58.26%

Question No. 3 – Advisory Question Only

Sales and Use Tax Increase

Failed: Yes 48.54% - No 51.46%

ELKO COUNTY

Question No. 1 – Continue Property Tax Rate

Failed: Yes 41.17% - No 58.83%

MINERAL COUNTY

Question No. 1 – Continue Property Tax Rate

Approved: Yes 81.41% - No 18.59%

WASHOE COUNTY

WC – 1: Warm Springs Valley Residents Only

Failed: Yes 14.67% - No 85.33%

WC – 2: Warm Springs Valley Residents Only

Failed: Yes 19.57% - No 80.43%

TAX TOPICS

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