



2022



Department of Taxation Language Access Plan

August 19, 2022

EXECUTIVE SUMMARY

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| <p><i>Who would benefit from language access services?</i></p> | <p>According to the Department’s taxpayer survey, the preferred language of respondents with below average or very low English literacy was predominantly Spanish (60%).¹ This was followed by: Chinese (15%); Japanese and Korean (both 10%); and, Tagalog and French (both 2½%).</p> |
| <p><i>What services do LEP taxpayers use?</i></p> | <p>Limited English proficiency (LEP) taxpayers responded in our survey that they primarily utilize the various websites: Taxation’s main webpage (55%); SilverFlume (48%); and Nevada Tax Center/Online Tax (33%). 25% of LEP respondents reported accessing the Department’s Call Center, while 23% said they had used the NBR form. Tax forms most commonly mentioned were: SUT (35%); MBT (28%); and Commerce tax (28%). Only 5% of LEP taxpayers in the survey reported using Excise tax forms.</p> |
| <p><i>What services are currently available to LEP taxpayers?</i></p> | <p>Spanish-speaking employees voluntarily assist taxpayers with translation/ interpretation of forms, applications, collection actions, basic business information, audit findings, general questions, etc. In addition:</p> <ul style="list-style-type: none"> • Interpreters have been provided in hearings by the Department via the ALJ • Interpreters have been provided by the Department in NTC meetings • Sign language interpreters are available through ADSD at cost to the public • The Call Center provides ‘English as a second language’ services to Spanish-speaking taxpayers (3 TE’s are currently designated as ‘Spanish interpreters’, while a total of 6 TE’s speak Spanish). • The following additional staff also currently assist Spanish-speaking taxpayers: Carson City- 2 RO’s; Reno- 1 TE, 1 RO and a TPS; Las Vegas- 3 TE’s, 4 RO’s, 1 receptionist, and 2 supervisors. |
| <p><i>What other services does Taxation need to provide to LEP taxpayers?</i></p> | <p>Written resources for LEP taxpayers, who are primarily Spanish-speaking, have generally been limited. The priority is:</p> <ul style="list-style-type: none"> ➤ Translation of the most often used forms, documents, informational materials, etc. into Spanish |

¹ As of March 2022 an average of 47 calls a month (year-to-date) were answered in the Call Center’s ‘English as a second language’ queue. The only language requested by callers has been Spanish.

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| <p><i>What resources are needed by Department staff according to surveys and NILA recommendations?</i></p> | <p>Staff serving as interpreters should be provided the following:</p> <ul style="list-style-type: none"> ➤ Bilingual skills testing and interpreter training ➤ A 5% special pay adjustment when required to use bilingual skills (or sign language) at least 10 percent of work time (NAC 284.206(2)(b)).² <p>All staff with public contact should also be provided:</p> <ul style="list-style-type: none"> ➤ Cultural competency/language assistance training |
| <p><i>How many staff with public contact are fluent in a language besides English?</i></p> | <p>According to internal polling, of 96 employees who reported regular contact with the public, 34 (35%) also reported being fluent in a language other than English. 17 were fluent in Spanish, and 10 in Tagalog.</p> |
| <p><i>2022 Language Access Plan</i></p> | <ul style="list-style-type: none"> ➤ Translate NBR, SUT, BUS, and Commerce tax forms and instructions into Spanish, followed by other written materials according to need. ➤ Recommend that the Legislature provide the following to agencies on a State-wide basis: <ul style="list-style-type: none"> • Language skills testing for individuals applying for bilingual positions • Interpreter training • Cultural competency/language assistance training • Reinstatement of 5% special pay adjustment for use of bilingual skills |
| <p><i>Additional Actions for Consideration Next Biennium</i></p> | <ul style="list-style-type: none"> ➤ Translation of Taxation’s main website into Spanish ➤ Translation of Nevada Online Tax website into Spanish (may be put on hold since a new system is planned to come online in the next few years) ➤ Contract with an interpretive and translation service provider to provide telephonic and/or video remote interpreters and translation of taxpayer correspondence |

² The Governor's Office for New Americans (ONA) prescribes against using volunteer staff for interpretive duties.

LANGUAGE ACCESS PLAN

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INTRODUCTION

Senate Bill 318 (SB 318) outlines Nevada's requirements for developing a language access plan.

1

Section 7.1

Each state agency shall designate one or more employees to be responsible for developing and biennially revising a language access plan.

Completed

2

Section 7.2

Your state agency's Language Access Plan (LAP) must assess existing needs of your agency's clients for language services and how your agency is meeting those needs. The LAP must also include recommendations to expand your agency's language services if improvement is necessary.

Completed

3

Section 7.3

In the case where there is insufficient information available to develop or update your LAP in accordance to SB 318, your agency shall develop procedures to obtain the missing information to include in future revisions to your LAP.

Sufficient information was obtained

4

Section 7.4

Your state agency is responsible for three additional things

- ♦ soliciting public comment regarding your initial LAP and each revision thereafter:

Public comment was solicited

- ♦ making recommendations to the Legislature concerning statutory changes necessary to implement or improve your LAP;

Initial contact made with LCB

- ♦ including any funding to implement your LAP.

Funding request prepared for submission

5

Section 7.2a

You must outline the compliance of your agency and any contractors, grantees, assignees, transferees, or successors with any existing federal or state laws and regulations and any requirements associated with funding received by your agency associated with language services and accessibility.

No additional requirements

6

Section 7.2e

You must review the ability of your agency to make language services available during the Declaration of Emergency for COVID-19 issued on March 12, 2020. This provision will no longer be required two years after the Governor of Nevada terminates the Declaration of Emergency.

No impact from COVID-19 anticipated



Section 9

Your agency is required to submit this Language Access Plan not later than the date on which your agency submits its proposed budget for the 2023-2025 biennium pursuant to NRS 353.210. This is at the end of September but be aware that your agency most likely adheres to an internal deadline during budget build that you should also follow.

LAP submitted 8/19/22

LANGUAGE ACCESS PLAN

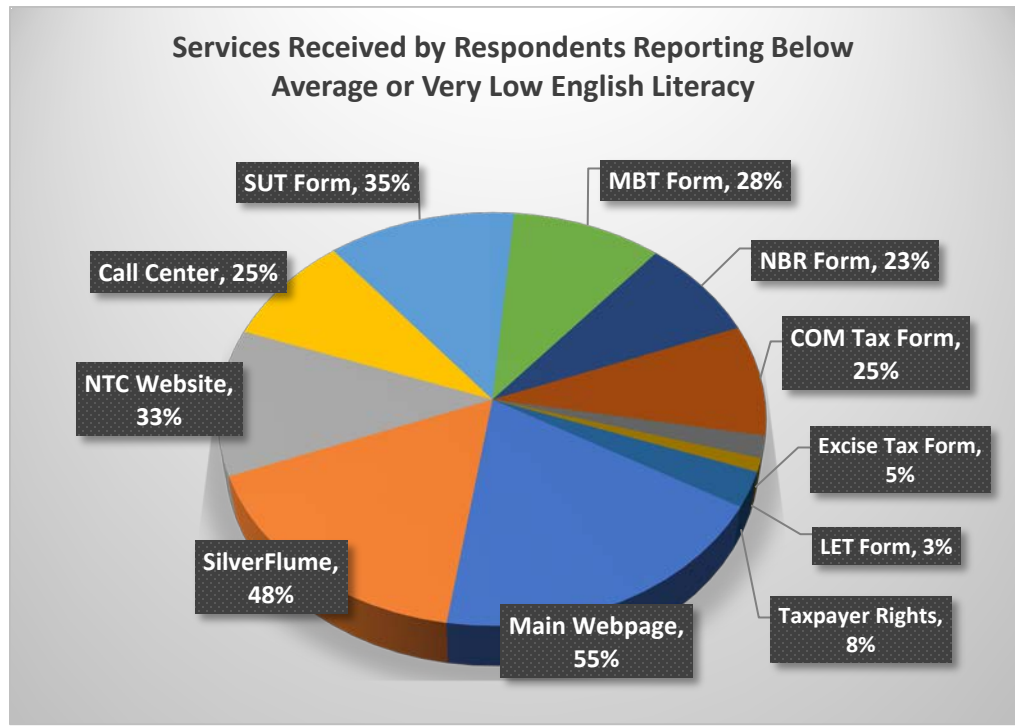
1. FACT-FINDING

1.1. Taxpayer Survey: “Who does the Department serve, and who would benefit from language access services?”

1.1.1. Services received by persons served by the Department

| ANSWER CHOICES | RESPONSES |
|---|-----------------|
| Nevada Department of Taxation - Main Page website | 55.20% 2,470 |
| Nevada Tax Center – File and Pay website | 56.54% 2,530 |
| SilverFlume (Secretary of State - Registration website) | 66.01% 2,954 |
| Department of Taxation - Call Center | 15.31% 685 |
| Nevada Business Registration Forms | 25.59% 1,145 |
| Sales & Use Tax Forms | 45.32% 2,028 |
| Modified Business Tax Forms | 30.57% 1,368 |
| Live Entertainment Tax Forms | 0.63% 28 |
| Excise Tax Forms | 3.26% 146 |
| Commerce Tax Forms | 10.19% 456 |
| Taxpayer Bill of Rights | 1.47% 66 |
| Total Respondents: 4,475 (4/18/22) | |

1.1.1.1. Services received by respondents reporting below average or very low English literacy³



1.1.2. Preferred language and literacy levels of persons served by the Department

PREFERRED LANGUAGE

| ANSWER CHOICES | RESPONSES |
|--|-----------------|
| English | 98.23% 4,396 |
| Spanish | 2.28% 102 |
| Tagalog | 0.29% 13 |
| Chinese (incl. Cantonese, Mandarin, Other) | 0.60% 27 |
| Korean | 0.38% 17 |

³ As of March 2022 an average of 47 calls a month (year-to-date) were answered in the Call Center’s ‘English as a second language’ queue. Essentially the only language requested by callers has been Spanish.

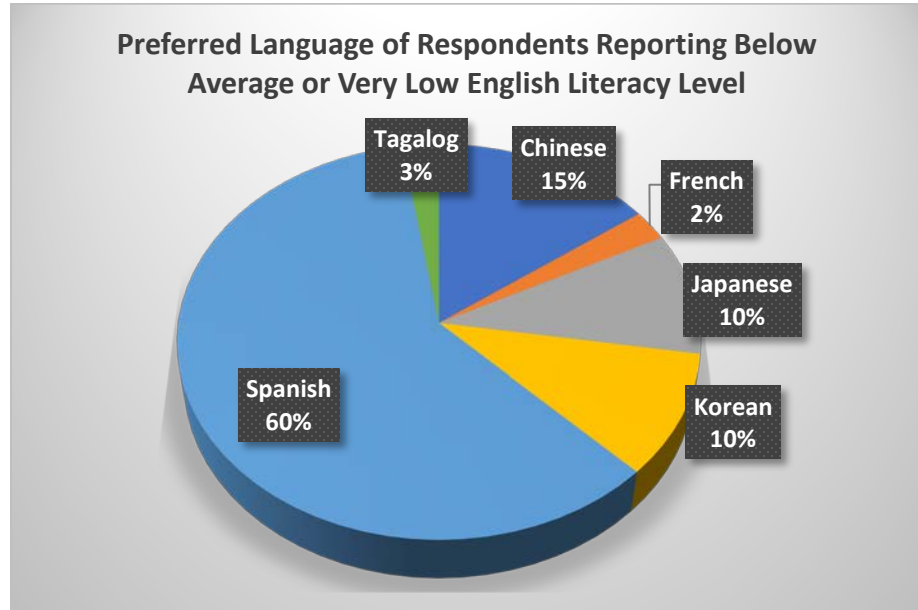
| | | |
|------------------------------------|-------|----|
| Vietnamese | 0.11% | 5 |
| Amharic | 0.09% | 4 |
| French (incl. Patois, Cajun) | 0.20% | 9 |
| Arabic | 0.13% | 6 |
| German (incl. Luxembourgian) | 0.16% | 7 |
| Japanese | 0.29% | 13 |
| Total Respondents: 4,475 (4/18/22) | | |

ENGLISH LITERACY LEVEL

| ANSWER CHOICES | RESPONSES | |
|----------------|-----------|--------------------|
| VERY LOW | 0.47% | 21 |
| BELOW AVG. | 0.85% | 38 |
| AVERAGE | 12.04% | 539 |
| ABOVE AVG. | 13.21% | 591 |
| HIGH | 73.43% | 3,286 |
| TOTAL | | 4,475 (4/18/22) |

1.1.2.1. English literacy level by language group

Of the 188 respondents reporting a preferred language other than English,⁴ 40 also reported having a below average or very low English literacy level. (See breakdown by preferred language below.)



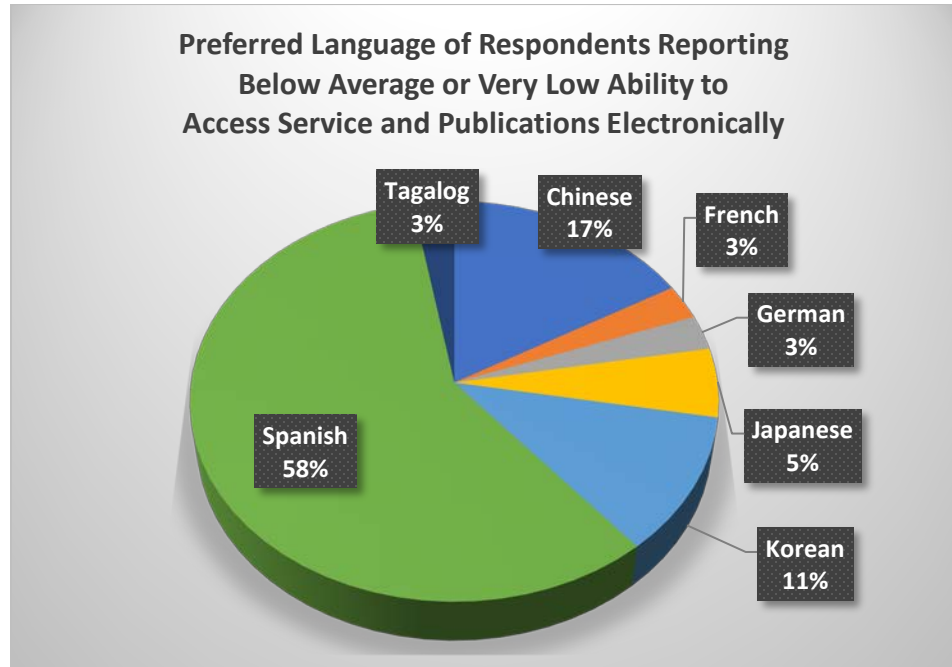
1.1.3. Ability to access services and publications electronically

| ANSWER CHOICES | RESPONSES |
|----------------|--------------------|
| VERY LOW | 2.01% 90 |
| BELOW AVG. | 3.84% 172 |
| AVERAGE | 29.90% 1,338 |
| ABOVE AVG. | 27.49% 1,230 |
| HIGH | 36.76% 1,645 |
| TOTAL | 4,475 (4/18/22) |

⁴ 203 surveys included a preferred language other than English, but 15 were unusable: 2 were duplicates; 2 were pranks (all languages were checked as 'preferred'); and 11 were English-preferring individuals who used the survey to make a political statement (e.g., "This is America, everyone should speak English.").

1.1.3.1. Ability to access services and publications electronically by language group

Of the 188 respondents reporting a preferred language other than English, 33 also reported having below average or very low ability to access services and publications electronically. (See breakdown by preferred language below.) Of these individuals, 70% also reported having a below average or very low English literacy level.



1.1.4. “Are you an indigenous person?”

| ANSWER CHOICES | RESPONSES |
|----------------|--------------------|
| Yes | 2.77% 114 |
| No | 97.23% 3,996 |
| TOTAL | 4,110 (4/18/22) |

1.1.5. “Are you a refugee?”

| ANSWER CHOICES | RESPONSES |
|----------------|--------------------|
| Yes | 0.58% 24 |
| No | 99.42% 4,098 |
| TOTAL | 4,122 (4/18/22) |

1.2. Internal Surveys and Assessments: “What language services does the Department provide?”

1.2.1. Determination of “vital” information-

The Department identifies “vital” information based on taxpayer reporting and payment responsibilities necessary for compliance with Nevada’s tax laws. This includes the forms, letters, notices, time sensitive communication, and other information taxpayers need in order to avoid delinquency. The Department receives feedback via taxpayer inquiries, audits, and surveys which indicate taxpayers’ ability to access necessary resources. The Department is committed to providing vital information to limited English proficiency (LEP) taxpayers, and is in the process of translating essential resources into Spanish.

1.2.2. Language services currently available-

- Bilingual employees voluntarily assist taxpayers with translation/interpretation of forms, applications, collection actions, basic business information, audit findings, general questions, etc.
 - In cases where we do not have such availability, we suggest that the taxpayer bring an interpreter⁵
- Interpreters have been provided in Hearings by the Department via the ALJ
 - On our website for hearings: “If you need special accommodations for the hearing such as an interpreter (See NRS 233B.1235) or other accommodations as allowed under the Americans with Disabilities Act, please inform the ALJ as soon as possible.”
- Interpreters have been provided in NTC meetings (it is unknown who hired them)
- Sign language interpreters are available through ADSD at cost to the public: https://adsd.nv.gov/Programs/Physical/ComAccessSvc/Need_An_Interpreter_or_CART_Provider/

⁵ The Governor's Office for New Americans (ONA) prescribes against using taxpayer’s family (including children) or friends and acquaintances for interpreter duties; it is not in compliance with Nevada’s SB 318.

- Forms and documents on the Department website are currently under review for translation to Spanish. A few documents have been translated and posted to the website.
- The Call Center currently provides ‘English as a second language’ services to Spanish-speaking taxpayers (Pure Cloud)
 - Tax Examiner’s in the call center have procedures in place that if they receive a Spanish speaking taxpayer and the TE is unable to assist, they will transfer the call to the ‘English as a second language’ queue where 3 TE’s currently designated as ‘Spanish interpreters’ assist; a current total of 6 Call Center staff speak Spanish.
- The following additional staff also currently assist Spanish-speaking taxpayers: Carson City- 2 RO’s; Reno- 1 TE, 1 RO and a TPS; Las Vegas- 3 TE’s, 4 RO’s, 1 receptionist, and 2 supervisors.

1.2.3. Employees fluent in more than one language-

Of 96 employees who reported regular contact with the public, 34 (35%) also reported being fluent in more than one language.⁶



⁶ The following second languages were each reported by only one staff member: American Sign Language; Armenian; Chinese; Igbo; Ilocano; Indonesian; Korean; Russian; and Urdu (Hindu and Punjabi).

1.2.4. Outreach to limited English proficiency (LEP) Nevadans-

Tax Examiner's in the call center have procedures in place that if they receive a Spanish speaking taxpayer and the TE is unable to assist, they will transfer the call to the 'English as a second language' queue so that one of the 3 designated Spanish speaking TE's can assist them. However, these interpreters are *not* professionally trained, nor do they receive a pay adjustment for use of bilingual skills.

1.2.5. Outreach to limited English proficiency (LEP) Nevadans-

It is the responsibility of the Department to ensure all Nevadans are compliant with the tax laws of the State. This sometimes involves personally contacting individuals within LEP communities where tax reporting and payment requirements may not be clearly understood.

Once a taxpayer is registered, the Department offers numerous resources to assist them. These include the Taxation main webpage, the Nevada Tax Center (Online Tax), the SilverFlume business portal (hosted by the Nevada Secretary of State), as well as Taxation's Call Center. In addition, there are numerous informational publications made available in the Department's effort to educate and support Nevada's taxpayers.

To better serve the State's largest LEP community, Taxation is in the process of translating its essential resources into Spanish.

1.2.6. Training, testing, and resources provided to employees who assist persons with limited English proficiency or who have direct contact with the public-

None. Employees who provide translation services are bilingual as English is their second language.

1.2.7. Areas in which the Department does not meet the needs of persons with limited English proficiency-

Materials and resources for LEP taxpayers have been limited (except until recently when the translation of materials, documents, forms, etc. are beginning to be made in Spanish). The priority is:

- Translation of forms,⁷ documents, and websites into Spanish⁸

⁷ SUT, MBT Commerce tax and NBR forms were those most used by LEP respondents in the taxpayer survey

⁸ Spanish was the preferred language of 60% of LEP respondents in the taxpayer survey, and is virtually the only language requested by callers to the Call Center. There have been *some* requests reported in the last few years for documents and interpreters in: Tagalog and other Asian languages; Hindi and Punjabi (languages spoken in Pakistan); and various Slavic languages.

1.2.8. Areas in which the Department does *not* meet the needs of staff who assist as interpreters and/or who have direct contact with the public

- No professional interpretive training or testing is provided to staff acting as interpreters
- Staff who are required to use bilingual skills or sign language at least 10 percent of work time do not receive a pay adjustment per NAC 284.206.^{9 10}
- No cultural competency or language assistance training is provided to public-facing staff¹¹

2. LANGUAGE ACCESS PLAN

2.1. Translate NBR, SUT, BUS, and Commerce tax forms and instructions into Spanish¹², followed by other written materials according to need.

2.2. Recommend that the Legislature provide the following to agencies on a State-wide basis:

2.2.1. Testing of language skills for individuals applying for bilingual positions (Agency Human Resource Services)

2.2.2. Interpreter training¹³

2.2.3. Cultural competency/language assistance training¹⁴

2.2.4. Reinstatement of 5% special pay adjustment when an employee is required to use bilingual skills or sign language at least 10 percent of work time (NAC 284.206(2)(b))

⁹ The Governor's Office for New Americans (ONA) prescribes against using volunteer staff for interpreter duties

¹⁰ In previous years the employee would document the amount of time spent in interpreter capacity to justify the pay adjustment.

¹¹ "This training should be mandatory for staff who are public-facing and their supervisors." *State of Nevada Language Access Toolkit* (Pg. 30), Nevada Initiative for Language Access (NILA)

¹² "Google Translate is not adequate as a solution to providing written information to your clients in their preferred language... [on] paper documents." *State of Nevada Language Access Toolkit* (Pg. 15), Nevada Initiative for Language Access (NILA)

¹³ Interpreter training and cultural competency classes might reasonably be expected to be offered by Office of Employee Development

¹⁴ "This training should be mandatory for staff who are public-facing and their supervisors." *State of Nevada Language Access Toolkit* (Pg. 30), Nevada Initiative for Language Access (NILA)

3. FOLLOW-UP

- 3.1. Solicit public comment regarding initial development of Language Access Plan (and each revision thereafter)- **[Group emails and email ‘blasts’ were sent to taxpayers and stakeholders on 8/12/22 requesting comments on the LAP; responses are being evaluated.]**
- 3.2. Make the following recommendations to the Legislature: **[Initial contact was made with LCB presenting the recommendations below on 8/12/22.]**
 - 3.2.1. Reinstatement of 5% special pay adjustment when an employee is required to use bilingual skills or sign language at least 10 percent of work time (NAC 284.206(2)(b))
 - 3.2.2. Direct Agency Human Resource Services to provide testing of applicants for bilingual positions
 - 3.2.3. Direct Office of Employee Development or other agency to offer language interpretation and cultural diversity/language assistance training classes on a State-wide basis
- 3.3. Include any necessary funding in the proposed budget for the 2023-2025 biennium **[LAP expenditures were calculated and presented to the ASO4, who responded on 8/5/22 that the items would be added as an enhancement unit to the budget proposal for the 2023-2025 biennium.]**
- 3.4. Monitor the Language Action Plan
 - 3.4.1. Survey staff
 - 3.4.1.1. How often do staff use language access services; should there be changes in the way services are provided or the providers that are used; and does the Department’s language services meet the needs of LEP Nevadans?
 - 3.4.2. Conduct taxpayer surveys and supply complaint forms
 - 3.4.2.1. Conducting customer satisfaction surveys in different languages, having complaint forms available in different languages, soliciting feedback from community-based organizations, and engaging local community.
 - 3.4.3. Keep Current and Up-to-Date
 - 3.4.3.1. Keeping current on community demographics and needs, and continuing to collect language data and literacy rates.
 - 3.4.4. Other considerations
 - 3.4.4.1. Consider resources including: funding, collaborations with other state agencies, Human Resources, emerging technology, and other mechanisms to ensure improvement on LEP Nevadans' access to the Department.
- 3.5. Review and revise – The Language Access Plan must be reviewed and revised biennially to ensure it is up-to-date.
- 3.6. Additional actions for consideration next biennium
 - 3.6.1. Translation of Taxation’s main website into Spanish

- 3.6.2.** Translation of Nevada Online Tax website into Spanish (may be put on hold since a new system is planned to come online in the next few years)
- 3.6.3.** Contract with an interpretive and translation service provider to provide telephonic and/or video remote interpreters and translation of taxpayer correspondence