
ASSEMBLY BILL NO. 296—ASSEMBLYMEN HEALEY, OSCARSON,
ELLIOT ANDERSON; BENITEZ-THOMPSON, BUSTAMANTE
ADAMS, DALY, ELLISON, NEAL, STEWART AND SWANK

MARCH 15, 2013

Referred to Committee on Taxation

SUMMARY—Revises provisions governing certain tax exemptions
for veterans. (BDR 32-810)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; providing that certain persons who
have served on active military duty after a certain date or
who have served in the National Guard for 6 years or
more are exempt from certain taxes on property and the
governmental services tax; and providing other matters
properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law exempts certain persons who have served in the Armed Forces of
2 the United States from certain property taxes and the governmental services tax.
3 (NRS 361.090, 371.103) This bill revises these exemptions to include persons who:
4 (1) have served a minimum of 90 continuous days on active duty on or after
5 January 1, 2001, or have served in the National Guard for 6 years or more; and (2)
6 have received an honorable discharge or certificate of satisfactory service or are
7 still serving in the Armed Forces.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** NRS 361.090 is hereby amended to read as follows:
2 361.090 1. The property, to the extent of \$2,000 assessed
3 valuation, of any actual bona fide resident of the State of Nevada
4 who:
5 (a) Has served a minimum of 90 continuous days on active duty,
6 who was assigned to active duty at some time between April 21,



1 1898, and June 15, 1903, or between April 6, 1917, and
2 November 11, 1918, or between December 7, 1941, and
3 December 31, 1946, or between June 25, 1950, and May 7, 1975, or
4 between September 26, 1982, and December 1, 1987, or between
5 October 23, 1983, and November 21, 1983, or between
6 December 20, 1989, and January 31, 1990, or between August 2,
7 1990, and April 11, 1991, or between December 5, 1992, and
8 March 31, 1994, or between November 20, 1995, and December 20,
9 1996 ~~†~~, *or on or after January 1, 2001;*

10 (b) Has served on active duty in connection with carrying out
11 the authorization granted to the President of the United States in
12 Public Law 102-1; ~~†~~

13 (c) Has served on active duty in connection with a campaign or
14 expedition for service in which a medal has been authorized by the
15 Government of the United States, regardless of the number of days
16 served on active duty ~~†~~; *or*

17 *(d) Has served in the National Guard for 6 years or more,*

18 ~~↳~~ and who received, upon severance from service, an honorable
19 discharge or certificate of satisfactory service from the Armed
20 Forces of the United States, or who, having so served, is still serving
21 in the Armed Forces of the United States, is exempt from taxation.

22 2. For the purpose of this section, the first \$2,000 assessed
23 valuation of property in which an applicant has any interest shall be
24 deemed the property of the applicant.

25 3. The exemption may be allowed only to a claimant who files
26 an affidavit with his or her claim for exemption on real property
27 pursuant to NRS 361.155. The affidavit may be filed at any time by
28 a person claiming exemption from taxation on personal property.

29 4. The affidavit must be made before the county assessor or a
30 notary public and filed with the county assessor. It must state that
31 the affiant is a bona fide resident of the State of Nevada who meets
32 all the other requirements of subsection 1 and that the exemption is
33 not claimed in any other county in this State. After the filing of the
34 original affidavit, the county assessor shall, except as otherwise
35 provided in this subsection, mail a form for:

36 (a) The renewal of the exemption; and

37 (b) The designation of any amount to be credited to the Gift
38 Account for Veterans Homes established pursuant to NRS 417.145,
39 ~~↳~~ to the person each year following a year in which the exemption
40 was allowed for that person. The form must be designed to facilitate
41 its return by mail by the person claiming the exemption. If so
42 requested by the person claiming the exemption, the county assessor
43 may provide the form to the person by electronic means in lieu of by
44 mail. The county assessor may authorize the return of the form by



1 electronic means in accordance with the provisions of chapter 719
2 of NRS.

3 5. Persons in actual military service are exempt during the
4 period of such service from filing the annual forms for renewal of
5 the exemption, and the county assessors shall continue to grant the
6 exemption to such persons on the basis of the original affidavits
7 filed. In the case of any person who has entered the military service
8 without having previously made and filed an affidavit of exemption,
9 the affidavit may be filed in his or her behalf during the period of
10 such service by any person having knowledge of the facts.

11 6. Before allowing any veteran's exemption pursuant to the
12 provisions of this chapter, the county assessor shall require proof of
13 status of the veteran, and for that purpose shall require production of
14 an honorable discharge or certificate of satisfactory service or a
15 certified copy thereof, or such other proof of status as may be
16 necessary.

17 7. If any person files a false affidavit or produces false proof to
18 the county assessor or a notary public and, as a result of the false
19 affidavit or false proof, the person is allowed a tax exemption to
20 which the person is not entitled, the person is guilty of a gross
21 misdemeanor.

22 8. Beginning with the 2005-2006 Fiscal Year, the monetary
23 amounts in subsections 1 and 2 must be adjusted for each fiscal year
24 by adding to the amount the product of the amount multiplied by the
25 percentage increase in the Consumer Price Index (All Items) from
26 July 2003 to the July preceding the fiscal year for which the
27 adjustment is calculated. The Department shall provide to each
28 county assessor the adjusted amount, in writing, on or before
29 September 30 of each year.

30 **Sec. 2.** NRS 371.103 is hereby amended to read as follows:

31 371.103 1. Vehicles, to the extent of \$2,000 determined
32 valuation, registered by any actual bona fide resident of the State of
33 Nevada who:

34 (a) Has served a minimum of 90 days on active duty, who was
35 assigned to active duty at some time between April 21, 1898, and
36 June 15, 1903, or between April 6, 1917, and November 11, 1918,
37 or between December 7, 1941, and December 31, 1946, or between
38 June 25, 1950, and May 7, 1975, or between September 26, 1982,
39 and December 1, 1987, or between October 23, 1983, and
40 November 21, 1983, or between December 20, 1989, and
41 January 31, 1990, or between August 2, 1990, and April 11, 1991,
42 or between December 5, 1992, and March 31, 1994, or between
43 November 20, 1995, and December 20, 1996 ~~†~~, *or on or after*

44 *January 1, 2001;*



1 (b) Has served a minimum of 90 continuous days on active duty
2 none of which was for training purposes, who was assigned to active
3 duty at some time between January 1, 1961, and May 7, 1975;

4 (c) Has served on active duty in connection with carrying out
5 the authorization granted to the President of the United States in
6 Public Law 102-1; ~~to~~

7 (d) Has served on active duty in connection with a campaign or
8 expedition for service in which a medal has been authorized by the
9 Government of the United States, regardless of the number of days
10 served on active duty ~~to~~; or

11 *(e) Has served in the National Guard for 6 years or more,*

12 ➔ and who received, upon severance from service, an honorable
13 discharge or certificate of satisfactory service from the Armed
14 Forces of the United States, or who, having so served, is still serving
15 in the Armed Forces of the United States, is exempt from taxation.

16 2. In lieu of claiming the exemption from taxation set forth in
17 subsection 1 in his or her name, a veteran may transfer the
18 exemption to his or her current spouse. To transfer the exemption,
19 the veteran must file an affidavit of transfer with the Department in
20 the county where the exemption would otherwise have been
21 claimed. The affidavit of transfer must be made before the county
22 assessor or a notary public. If a veteran makes such a transfer:

23 (a) The spouse of the veteran is entitled to the exemption in the
24 same manner as if the spouse were the veteran;

25 (b) The veteran is not entitled to the exemption for the duration
26 of the transfer;

27 (c) The transfer expires upon the earlier of:

28 (1) The termination of the marriage;

29 (2) The death of the veteran; or

30 (3) The revocation of the transfer by the veteran as described
31 in paragraph (d); and

32 (d) The veteran may, at any time, revoke the transfer of the
33 exemption by filing with the Department in the county where the
34 exemption is claimed an affidavit made before the county assessor
35 or a notary public.

36 3. For the purpose of this section, the first \$2,000 determined
37 valuation of vehicles in which a person described in subsection 1 or
38 2 has any interest shall be deemed to belong to that person.

39 4. Except as otherwise provided in subsection 5, a person
40 claiming the exemption shall file annually with the Department in
41 the county where the exemption is claimed an affidavit declaring
42 that he or she is an actual bona fide resident of the State of Nevada
43 who meets all the other requirements of subsection 1 or 2, as
44 applicable, and that the exemption is claimed in no other county in
45 this State. The affidavit must be made before the county assessor or



1 a notary public. After the filing of the original affidavit of
2 exemption and after the transfer of the exemption, if any, pursuant
3 to subsection 2, the county assessor shall, except as otherwise
4 provided in this subsection, mail a form for:

5 (a) The renewal of the exemption; and

6 (b) The designation of any amount to be credited to the Gift
7 Account for Veterans Homes established pursuant to NRS 417.145,
8 ➔ to the person who claimed the exemption each year following a
9 year in which the exemption was allowed for that person. The form
10 must be designed to facilitate its return by mail by the person
11 claiming the exemption. If so requested by the person claiming the
12 exemption, the county assessor may provide the form to the person
13 by electronic means in lieu of by mail.

14 5. Persons in actual military service are exempt during the
15 period of such service from filing annual affidavits of exemption
16 and the Department shall grant exemptions to those persons on the
17 basis of the original affidavits filed. In the case of any person who
18 has entered the military service without having previously made and
19 filed an affidavit of exemption, the affidavit may be filed in his or
20 her behalf during the period of such service by any person having
21 knowledge of the facts.

22 6. Before allowing any veteran's exemption pursuant to the
23 provisions of this chapter, the Department shall require proof of
24 status of the veteran or, if a transfer has been made pursuant to
25 subsection 2, proof of status of the veteran to whom the person
26 claiming the exemption is married, and for that purpose shall require
27 production of an honorable discharge or certificate of satisfactory
28 service or a certified copy thereof, or such other proof of status as
29 may be necessary.

30 7. If any person files a false affidavit or produces false proof to
31 the Department, and as a result of the false affidavit or false proof a
32 tax exemption is allowed to a person not entitled to the exemption,
33 the person is guilty of a gross misdemeanor.

34 8. Beginning with the 2005-2006 Fiscal Year, the monetary
35 amounts in subsections 1 and 3 must be adjusted for each fiscal year
36 by adding to each amount the product of the amount multiplied by
37 the percentage increase in the Consumer Price Index (All Items)
38 from December 2003 to the December preceding the fiscal year for
39 which the adjustment is calculated.

40 **Sec. 3.** This act becomes effective on July 1, 2013.

