
ASSEMBLY BILL NO. 32—COMMITTEE ON TAXATION

(ON BEHALF OF THE NEVADA ASSOCIATION OF COUNTIES)

PREFILED DECEMBER 20, 2012

Referred to Committee on Taxation

SUMMARY—Revises the provisions governing certain tax abatements for new or expanded businesses and renewable energy facilities. (BDR 32-173)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: No.

~

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

AN ACT relating to taxation; revising the conditions upon and requirements for a partial abatement of the taxes imposed on certain new or expanded businesses and renewable energy facilities; tolling for the period of such an abatement the time limitations upon certain procedures for the enforcement of the abated taxes; requiring each board of county commissioners to adopt an ordinance regarding the approval or denial of an application for such an abatement; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law authorizes the Office of Economic Development to grant, upon
2 application and under certain conditions, a partial abatement of the property taxes,
3 business taxes and local sales and use taxes imposed on a new or expanded
4 business in this State. (NRS 360.750, 361.0687, 363B.120, 374.357, 701A.210)
5 **Section 2** of this bill revises those conditions to require the business to agree to
6 submit an annual attestation of compliance with those conditions and to require
7 prior county approval of each application for such an abatement. **Section 1** of this
8 bill suspends, for the period of the abatement, the statutory time limitations
9 applicable to the provision of notice of a deficiency determination regarding, and
10 the commencement of a court action for the collection of, the taxes for which the
11 abatement was granted.

12 Existing law authorizes the Director of the Office of Energy to grant, upon
13 application and under certain conditions, a partial abatement of the property taxes
14 and local sales and use taxes imposed on certain renewable energy facilities that



15 locate in this State. (NRS 701A.300-701A.390) **Section 5** of this bill revises those
16 conditions to require the owner of such a facility to agree to submit an annual
17 attestation of compliance with those conditions and to require prior county approval
18 of each application for such an abatement. **Section 6** of this bill authorizes the
19 approval of such an abatement for a period or amount which is less than that
20 currently required by statute and suspends, for the period of the abatement, the
21 statutory time limitations applicable to the provision of notice of a deficiency
22 determination regarding, and the commencement of a court action for the collection
23 of, the taxes for which the abatement was granted.

24 **Section 4** of this bill requires each board of county commissioners to adopt an
25 ordinance setting forth its policies and criteria for the approval or denial of
26 applications for these partial abatements. **Section 3** of this bill clarifies that such an
27 ordinance is not subject to certain prerequisites to the adoption by a local
28 government of certain rules which affect businesses. (NRS 237.030-237.150)

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

1 **Section 1.** Chapter 360 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *Notwithstanding any other provision of law, if on or after*
4 *July 1, 2013, the Office of Economic Development approves an*
5 *application for a partial abatement pursuant to NRS 360.750:*

6 *1. The period during which a notice of a deficiency*
7 *determination must be provided by the Department pursuant to*
8 *NRS 360.355 regarding the taxes for which the application was*
9 *approved is tolled for the period of the partial abatement; and*

10 *2. The time limitations prescribed by paragraph (b) of*
11 *subsection 1 of NRS 360.4193 are tolled for the period of the*
12 *partial abatement with respect to the commencement of an action*
13 *regarding the taxes for which the application was approved.*

14 **Sec. 2.** NRS 360.750 is hereby amended to read as follows:

15 360.750 1. A person who intends to locate or expand a
16 business in this State may apply to the Office of Economic
17 Development for a partial abatement of one or more of the taxes
18 imposed on the new or expanded business pursuant to chapter 361,
19 363B or 374 of NRS.

20 2. The Office of Economic Development shall approve an
21 application for a partial abatement if the Office makes the following
22 determinations:

23 (a) The business is consistent with:

24 (1) The State Plan for Economic Development developed by
25 the Executive Director of the Office of Economic Development
26 pursuant to subsection 2 of NRS 231.053; and

27 (2) Any guidelines adopted by the Executive Director of the
28 Office to implement the State Plan for Economic Development.



1 (b) The applicant has executed an agreement with the Office
2 which must:

3 (1) Comply with the requirements of NRS 360.755;

4 (2) State that the business will ~~be~~ **after** :

5 **(I) After** the date on which a certificate of eligibility for
6 the abatement is issued pursuant to subsection 4, continue in
7 operation in this State for a period specified by the Office, which
8 must be at least 5 years, and will continue to meet the eligibility
9 requirements set forth in this subsection; and

10 **(II) During the specified period, submit annually to the**
11 **Office a signed attestation that the business is meeting all the**
12 **conditions upon which the abatement was granted; and**

13 (3) Bind the successors in interest of the business for the
14 specified period.

15 (c) The business is registered pursuant to the laws of this State
16 or the applicant commits to obtain a valid business license and all
17 other permits required by the county, city or town in which the
18 business operates.

19 (d) Except as otherwise provided in NRS 361.0687, if the
20 business is a new business in a county whose population is 100,000
21 or more or a city whose population is 60,000 or more, the business
22 meets at least two of the following requirements:

23 (1) The business will have 75 or more full-time employees
24 on the payroll of the business by the fourth quarter that it is in
25 operation.

26 (2) Establishing the business will require the business to
27 make a capital investment of at least \$1,000,000 in this State.

28 (3) The average hourly wage that will be paid by the new
29 business to its employees in this State is at least 100 percent of the
30 average statewide hourly wage as established by the Employment
31 Security Division of the Department of Employment, Training and
32 Rehabilitation on July 1 of each fiscal year and:

33 (I) The business will provide a health insurance plan for
34 all employees that includes an option for health insurance coverage
35 for dependents of the employees; and

36 (II) The cost to the business for the benefits the business
37 provides to its employees in this State will meet the minimum
38 requirements for benefits established by the Office by regulation
39 pursuant to subsection 8.

40 (e) Except as otherwise provided in NRS 361.0687, if the
41 business is a new business in a county whose population is less than
42 100,000 or a city whose population is less than 60,000, the business
43 meets at least two of the following requirements:



1 (1) The business will have 15 or more full-time employees
2 on the payroll of the business by the fourth quarter that it is in
3 operation.

4 (2) Establishing the business will require the business to
5 make a capital investment of at least \$250,000 in this State.

6 (3) The average hourly wage that will be paid by the new
7 business to its employees in this State is at least 100 percent of the
8 average statewide hourly wage or the average countywide hourly
9 wage, whichever is less, as established by the Employment Security
10 Division of the Department of Employment, Training and
11 Rehabilitation on July 1 of each fiscal year and:

12 (I) The business will provide a health insurance plan for
13 all employees that includes an option for health insurance coverage
14 for dependents of the employees; and

15 (II) The cost to the business for the benefits the business
16 provides to its employees in this State will meet the minimum
17 requirements for benefits established by the Office by regulation
18 pursuant to subsection 8.

19 (f) If the business is an existing business, the business meets at
20 least two of the following requirements:

21 (1) The business will increase the number of employees on
22 its payroll by 10 percent more than it employed in the immediately
23 preceding fiscal year or by six employees, whichever is greater.

24 (2) The business will expand by making a capital investment
25 in this State in an amount equal to at least 20 percent of the value of
26 the tangible property possessed by the business in the immediately
27 preceding fiscal year. The determination of the value of the tangible
28 property possessed by the business in the immediately preceding
29 fiscal year must be made by the:

30 (I) County assessor of the county in which the business
31 will expand, if the business is locally assessed; or

32 (II) Department, if the business is centrally assessed.

33 (3) The average hourly wage that will be paid by the existing
34 business to its new employees in this State is at least the amount of
35 the average hourly wage required to be paid by businesses pursuant
36 to subparagraph (2) of either paragraph (a) or (b) of subsection 2 of
37 NRS 361.0687, whichever is applicable, and:

38 (I) The business will provide a health insurance plan for
39 all new employees that includes an option for health insurance
40 coverage for dependents of the employees; and

41 (II) The cost to the business for the benefits the business
42 provides to its new employees in this State will meet the minimum
43 requirements for benefits established by the Office by regulation
44 pursuant to subsection 8.



1 (g) In lieu of meeting the requirements of paragraph (d), (e) or
2 (f), if the business furthers the development and refinement of
3 intellectual property, a patent or a copyright into a commercial
4 product, the business meets at least two of the following
5 requirements:

6 (1) The business will have 10 or more full-time employees
7 on the payroll of the business by the fourth quarter that it is in
8 operation.

9 (2) Establishing the business will require the business to
10 make a capital investment of at least \$500,000 in this State.

11 (3) The average hourly wage that will be paid by the new
12 business to its employees in this State is at least the amount of the
13 average hourly wage required to be paid by businesses pursuant to
14 subparagraph (2) of either paragraph (a) or (b) of subsection 2 of
15 NRS 361.0687, whichever is applicable, and:

16 (I) The business will provide a health insurance plan for
17 all employees that includes an option for health insurance coverage
18 for dependents of the employees; and

19 (II) The cost to the business for the benefits the business
20 provides to its employees in this State will meet with minimum
21 requirements established by the Office by regulation pursuant to
22 subsection 8.

23 3. Notwithstanding the provisions of subsection 2, the Office
24 of Economic Development:

25 (a) Shall not consider an application for a partial abatement
26 unless ~~the~~:

27 (1) *The* Office has requested a letter of acknowledgment of
28 the request for the abatement from any affected county, school
29 district, city or town ~~H~~; and

30 (2) *The board of county commissioners of each county in
31 which the business is or will be located approves the application
32 for a partial abatement in accordance with the provisions of the
33 ordinance adopted by the board pursuant to section 4 of this act.
34 The board of county commissioners must not condition the
35 approval of the application on a requirement that the business
36 agree to purchase, lease or otherwise acquire in its own name
37 or on behalf of the county any infrastructure, equipment, facilities
38 or other property in the county that is not directly related to or
39 otherwise necessary for the construction of the facilities of the
40 business or the operation of the business. If the board of county
41 commissioners does not approve or deny the application within 30
42 days after the board receives the application, the application shall
43 be deemed denied.*

44 (b) May, if the Office determines that such action is necessary:



1 (1) Approve an application for a partial abatement by a
2 business that does not meet the requirements set forth in paragraph
3 (d), (e), (f) or (g) of subsection 2;

4 (2) Make the requirements set forth in paragraph (d), (e), (f)
5 or (g) of subsection 2 more stringent; or

6 (3) Add additional requirements that a business must meet to
7 qualify for a partial abatement.

8 4. If the Office of Economic Development approves an
9 application for a partial abatement, the Office shall immediately
10 forward a certificate of eligibility for the abatement to:

11 (a) The Department;

12 (b) The Nevada Tax Commission; and

13 (c) If the partial abatement is from the property tax imposed
14 pursuant to chapter 361 of NRS, the county treasurer.

15 5. An applicant for a partial abatement pursuant to this section
16 or an existing business whose partial abatement is in effect shall,
17 upon the request of the Executive Director of the Office of
18 Economic Development, furnish the Executive Director with copies
19 of all records necessary to verify that the applicant meets the
20 requirements of subsection 2.

21 6. If a business whose partial abatement has been approved
22 pursuant to this section and is in effect ceases:

23 (a) To meet the requirements set forth in subsection 2; or

24 (b) Operation before the time specified in the agreement
25 described in paragraph (b) of subsection 2,

26 ↪ the business shall repay to the Department or, if the partial
27 abatement was from the property tax imposed pursuant to chapter
28 361 of NRS, to the county treasurer, the amount of the exemption
29 that was allowed pursuant to this section before the failure of the
30 business to comply unless the Nevada Tax Commission determines
31 that the business has substantially complied with the requirements of
32 this section. Except as otherwise provided in NRS 360.232 and
33 360.320, the business shall, in addition to the amount of the
34 exemption required to be paid pursuant to this subsection, pay
35 interest on the amount due at the rate most recently established
36 pursuant to NRS 99.040 for each month, or portion thereof, from the
37 last day of the month following the period for which the payment
38 would have been made had the partial abatement not been approved
39 until the date of payment of the tax.

40 7. A county treasurer:

41 (a) Shall deposit any money that he or she receives pursuant to
42 subsection 6 in one or more of the funds established by a local
43 government of the county pursuant to NRS 354.6113 or 354.6115;
44 and



1 (b) May use the money deposited pursuant to paragraph (a) only
2 for the purposes authorized by NRS 354.6113 and 354.6115.

3 8. The Office of Economic Development:

4 (a) Shall adopt regulations relating to the minimum level of
5 benefits that a business must provide to its employees if the business
6 is going to use benefits paid to employees as a basis to qualify for a
7 partial abatement; and

8 (b) May adopt such other regulations as the Office of Economic
9 Development determines to be necessary to carry out the provisions
10 of this section and NRS 360.755.

11 9. The Nevada Tax Commission:

12 (a) Shall adopt regulations regarding:

13 (1) The capital investment that a new business must make to
14 meet the requirement set forth in paragraph (d), (e) or (g) of
15 subsection 2; and

16 (2) Any security that a business is required to post to qualify
17 for a partial abatement pursuant to this section.

18 (b) May adopt such other regulations as the Nevada Tax
19 Commission determines to be necessary to carry out the provisions
20 of this section and NRS 360.755.

21 10. An applicant for an abatement who is aggrieved by a final
22 decision of the Office of Economic Development may petition for
23 judicial review in the manner provided in chapter 233B of NRS.

24 **Sec. 3.** NRS 237.060 is hereby amended to read as follows:

25 237.060 1. "Rule" means:

26 (a) An ordinance by the adoption of which the governing body
27 of a local government exercises legislative powers; and

28 (b) An action taken by the governing body of a local
29 government that imposes, increases or changes the basis for the
30 calculation of a fee that is paid in whole or in substantial part by
31 businesses.

32 2. "Rule" does not include:

33 (a) An action taken by the governing body of a local
34 government that imposes, increases or changes the basis for the
35 calculation of:

36 (1) Special assessments imposed pursuant to chapter 271 of
37 NRS;

38 (2) Impact fees imposed pursuant to chapter 278B of NRS;

39 (3) Fees for remediation imposed pursuant to chapter 540A
40 of NRS;

41 (4) Taxes ad valorem;

42 (5) Sales and use taxes; or

43 (6) A fee that has been negotiated pursuant to a contract
44 between a business and a local government.



1 (b) An action taken by the governing body of a local
2 government that approves, amends or augments the annual budget
3 of the local government.

4 (c) An ordinance adopted by the governing body of a local
5 government pursuant to *section 4 of this act or* a provision of
6 chapter 271, 271A, 278, 278A, 278B or 350 of NRS.

7 (d) An ordinance adopted by or action taken by the governing
8 body of a local government that authorizes or relates to the issuance
9 of bonds or other evidence of debt of the local government.

10 **Sec. 4.** Chapter 244 of NRS is hereby amended by adding
11 thereto a new section to read as follows:

12 *Each board of county commissioners shall adopt an ordinance*
13 *that:*

14 *1. Sets forth the policies of the board regarding the approval*
15 *or denial of an application for a partial abatement of taxes*
16 *pursuant to NRS 360.750 or 701A.300 to 701A.390, inclusive; and*

17 *2. Prescribes the criteria the board will use to determine*
18 *whether to approve or deny such an application.*

19 **Sec. 5.** NRS 701A.365 is hereby amended to read as follows:

20 701A.365 1. Except as otherwise provided in subsection 2,
21 the Director, in consultation with the Office of Economic
22 Development, shall approve an application for a partial abatement
23 pursuant to NRS 701A.300 to 701A.390, inclusive, if the Director,
24 in consultation with the Office of Economic Development, makes
25 the following determinations:

26 (a) The applicant has executed an agreement with the Director
27 which must:

28 (1) State that ~~the~~ :

29 *(I) The facility will, after the date on which a certificate*
30 *of eligibility for the abatement is issued pursuant to NRS 701A.370,*
31 *continue in operation in this State for a period specified by the*
32 *Director, which must be at least 10 years, and will continue to meet*
33 *the eligibility requirements for the abatement; and*

34 *(II) The applicant will, during the specified period,*
35 *submit annually to the Director a signed attestation that the*
36 *facility is meeting all the conditions upon which the abatement*
37 *was granted; and*

38 (2) Bind the successors in interest in the facility for the
39 specified period.

40 (b) The facility is registered pursuant to the laws of this State or
41 the applicant commits to obtain a valid business license and all other
42 permits required by the county, city or town in which the facility
43 operates.

44 (c) No funding is or will be provided by any governmental
45 entity in this State for the acquisition, design or construction of the



1 facility or for the acquisition of any land therefor, except any private
2 activity bonds as defined in 26 U.S.C. § 141.

3 (d) If the facility will be located in a county whose population is
4 100,000 or more or a city whose population is 60,000 or more, the
5 facility meets the following requirements:

6 (1) There will be 75 or more full-time employees working on
7 the construction of the facility during the second quarter of
8 construction, including, unless waived by the Director for good
9 cause, at least 30 percent who are residents of Nevada;

10 (2) Establishing the facility will require the facility to make a
11 capital investment of at least \$10,000,000 in this State;

12 (3) The average hourly wage that will be paid by the facility
13 to its employees in this State is at least 110 percent of the average
14 statewide hourly wage, excluding management and administrative
15 employees, as established by the Employment Security Division of
16 the Department of Employment, Training and Rehabilitation on
17 July 1 of each fiscal year; and

18 (4) The average hourly wage of the employees working on
19 the construction of the facility will be at least 150 percent of the
20 average statewide hourly wage, excluding management and
21 administrative employees, as established by the Employment
22 Security Division of the Department of Employment, Training and
23 Rehabilitation on July 1 of each fiscal year and:

24 (I) The employees working on the construction of the
25 facility must be provided a health insurance plan that includes an
26 option for health insurance coverage for dependents of the
27 employees; and

28 (II) The cost of the benefits provided to the employees
29 working on the construction of the facility will meet the minimum
30 requirements for benefits established by the Director by regulation
31 pursuant to NRS 701A.390.

32 (e) If the facility will be located in a county whose population is
33 less than 100,000 or a city whose population is less than 60,000, the
34 facility meets the following requirements:

35 (1) There will be 50 or more full-time employees working on
36 the construction of the facility during the second quarter of
37 construction, including, unless waived by the Director for good
38 cause, at least 30 percent who are residents of Nevada;

39 (2) Establishing the facility will require the facility to make a
40 capital investment of at least \$3,000,000 in this State;

41 (3) The average hourly wage that will be paid by the facility
42 to its employees in this State is at least 110 percent of the average
43 statewide hourly wage, excluding management and administrative
44 employees, as established by the Employment Security Division of



1 the Department of Employment, Training and Rehabilitation on
2 July 1 of each fiscal year; and

3 (4) The average hourly wage of the employees working on
4 the construction of the facility will be at least 150 percent of the
5 average statewide hourly wage, excluding management and
6 administrative employees, as established by the Employment
7 Security Division of the Department of Employment, Training and
8 Rehabilitation on July 1 of each fiscal year and:

9 (I) The employees working on the construction of the
10 facility must be provided a health insurance plan that includes an
11 option for health insurance coverage for dependents of the
12 employees; and

13 (II) The cost of the benefits provided to the employees
14 working on the construction of the facility will meet the minimum
15 requirements for benefits established by the Director by regulation
16 pursuant to NRS 701A.390.

17 (f) The financial benefits that will result to this State from the
18 employment by the facility of the residents of this State and from
19 capital investments by the facility in this State will exceed the loss
20 of tax revenue that will result from the abatement.

21 (g) The facility is consistent with the State Plan for Economic
22 Development developed by the Executive Director of the Office of
23 Economic Development pursuant to subsection 2 of NRS 231.053.

24 2. The Director shall not approve an application for a partial
25 abatement ~~{of the taxes imposed pursuant to chapter 361 of NRS}~~
26 submitted pursuant to NRS 701A.360 ~~{by a facility for the~~
27 ~~generation of electricity from geothermal resources}~~ unless the
28 application is approved pursuant to this subsection. The board of
29 county commissioners of a county must approve or deny the
30 application *, in accordance with the provisions of the ordinance*
31 *adopted by the board pursuant to section 4 of this act*, not later
32 than 30 days after the board receives a copy of the application. The
33 board of county commissioners must not condition the approval of
34 the application on a requirement that the facility ~~{for the generation~~
35 ~~of electricity from geothermal resources}~~ agree to purchase, lease or
36 otherwise acquire in its own name or on behalf of the county any
37 infrastructure, equipment, facilities or other property in the county
38 that is not directly related to or otherwise necessary for the
39 construction ~~{and}~~ *or* operation of the facility. If the board of county
40 commissioners does not approve or deny the application within 30
41 days after the board receives the application, the application shall be
42 deemed denied.

43 3. Notwithstanding the provisions of subsection 1, the Director,
44 in consultation with the Office of Economic Development, may, if



1 the Director, in consultation with the Office, determines that such
2 action is necessary:

3 (a) Approve an application for a partial abatement for a facility
4 that does not meet the requirements set forth in paragraph (d) or (e)
5 of subsection 1; or

6 (b) Add additional requirements that a facility must meet to
7 qualify for a partial abatement.

8 4. The Director shall cooperate with the Office of Economic
9 Development in carrying out the provisions of this section.

10 5. The Director shall submit to the Office of Economic
11 Development an annual report, at such a time and containing such
12 information as the Office may require, regarding the partial
13 abatements granted pursuant to this section.

14 **Sec. 6.** NRS 701A.370 is hereby amended to read as follows:

15 701A.370 1. If the Director approves an application for a
16 partial abatement pursuant to NRS 701A.300 to 701A.390,
17 inclusive, of:

18 (a) Property taxes imposed pursuant to chapter 361 of NRS, the
19 partial abatement must:

20 (1) Be for a duration ~~to~~ *that does not exceed* the 20 fiscal
21 years immediately following the date of approval of the application;

22 (2) ~~Be equal to~~ *Not exceed* 55 percent of the taxes on real
23 and personal property payable by the facility each year; and

24 (3) Not apply during any period in which the facility is
25 receiving another abatement or exemption from property taxes
26 imposed pursuant to chapter 361 of NRS, other than any partial
27 abatement provided pursuant to NRS 361.4722.

28 (b) Local sales and use taxes:

29 (1) The partial abatement must:

30 (I) Be for ~~the~~ *a duration that does not exceed* 3 years
31 beginning on the date of *the* approval of the application;

32 (II) ~~Be equal to~~ *Not exceed* that portion of the combined
33 rate of all the local sales and use taxes payable by the facility each
34 year which exceeds 0.25 percent; and

35 (III) Not apply during any period in which the facility is
36 receiving another abatement or exemption from local sales and use
37 taxes.

38 (2) The Department of Taxation shall issue to the facility a
39 document certifying the abatement which can be presented to
40 retailers at the time of sale. The document must clearly state that the
41 purchaser is only required to pay sales and use taxes imposed in this
42 State at the rate ~~of 2.25 percent.~~ *which has not been abated.*

43 2. *Notwithstanding any other provision of law, if on or after*
44 *July 1, 2013, the Director approves an application for a partial*
45 *abatement pursuant to NRS 701A.300 to 701A.390, inclusive:*



1 (a) *The period during which a notice of a deficiency*
2 *determination must be provided by the Department of Taxation*
3 *pursuant to NRS 360.355 regarding the taxes for which the*
4 *application was approved is tolled for the period of the partial*
5 *abatement; and*

6 (b) *The time limitations prescribed by paragraph (b) of*
7 *subsection 1 of NRS 360.4193 are tolled for the period of the*
8 *partial abatement with respect to the commencement of an action*
9 *regarding the taxes for which the application was approved.*

10 3. Upon approving an application for a partial abatement
11 pursuant to NRS 701A.300 to 701A.390, inclusive, the Director
12 shall immediately forward a certificate of eligibility for the
13 abatement to:

- 14 (a) The Department of Taxation;
- 15 (b) The board of county commissioners;
- 16 (c) The county assessor;
- 17 (d) The county treasurer; and
- 18 (e) The Office of Economic Development.

19 **Sec. 7.** Section 4 of this act is hereby amended to read as
20 follows:

21 Sec. 4. Chapter 244 of NRS is hereby amended by
22 adding thereto a new section to read as follows:

23 Each board of county commissioners shall adopt an
24 ordinance that:

25 1. Sets forth the policies of the board regarding the
26 approval or denial of an application for a partial abatement of
27 taxes pursuant to NRS 360.750 ; ~~for 701A.300 to 701A.390,~~
28 ~~inclusive;~~ and

29 2. Prescribes the criteria the board will use to determine
30 whether to approve or deny such an application.

31 **Sec. 8.** Each board of county commissioners in this State shall
32 adopt the ordinance required by section 4 of this act not later than
33 October 1, 2013.

34 **Sec. 9.** 1. This section and sections 3, 4 and 8 of this act
35 become effective upon passage and approval.

36 2. Sections 1, 2, 5 and 6 of this act become effective on July 1,
37 2013.

38 3. Sections 5 and 6 of this act expire by limitation on June 30,
39 2049.

40 4. Section 7 of this act becomes effective on July 1, 2049.

