

Committee Action:
Do Pass _____
Amend & Do Pass _____
Other _____

Assembly Committee on Revenue

This measure may be considered for action during today's work session.

April 13, 2023

ASSEMBLY BILL 445

Revises provisions relating to the mental health of children. (BDR 32-1004)

Sponsored by: Assemblywoman Newby

Date Heard: April 4, 2023

Fiscal Impact: Effect on Local Government: May have Fiscal Impact.

Effect on the State: Yes.

Summary

Assembly Bill 445 authorizes the Office of Economic Development to grant a partial abatement of personal property taxes, Modified Business Tax, and sales and use taxes to a business that locates or expands in this State and that provides mental health services for children. The bill additionally creates the Account to Improve Mental Health Services for Children to provide supplemental rates or enhanced rates of reimbursement to a recipient of Medicaid who is a child for mental health services, and establishes a tax credit against the Modified Business Tax on certain businesses for taxpayers who donate money to this Account.

Finally, Assembly Bill 445 additionally clarifies that facilities providing mental health services for children are eligible for loans and financial assistance from the Nevada State Infrastructure Bank.

Amendment

No amendments were proposed.

Special Note

Assembly Bill 445 was denoted as being eligible for exemption by the Fiscal Analysis Division on March 30, 2023.