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BILL EXPLANATION

SENATE BILL NO. 334
Assembly Committee on Taxation
Hearing Date: April 15, 2003

EXPLANATION – **Section 3** authorizes the metropolitan police committee on fiscal affairs, with the consent of the governing body of each participating local government and the debt management commission of the county, to propose to the registered voters of the taxing district the question of whether an additional property tax should be levied in the district for employing additional police officers. If approved, **Section 6** makes the act effective upon passage and approval.

Section 1: Adds sections 2, 3 and 4 of the bill to chapter 280 of NRS.

Section 2: Defines “taxing district” to mean a taxing district created in a county in which a metropolitan police department is established. The district consists of the area within the boundaries of each incorporated city that participates in the department and the area of the county outside the boundaries of any incorporated city.

Section 4: Requires the board of county commissioners to impose a tax approved pursuant to section 3 annually at the rate approved by the voters of the taxing district. Provides that the metropolitan police committee on fiscal affairs shall authorize the department to use the proceeds of the levy only to employ additional police officers and related expenses.

Section 5: Adds section 2 to the list of defined terms used in chapter 280 of NRS.

Section 6: Prohibits the use of a taxing district for any purpose not specifically authorized by chapter 280 of NRS.

Section 7: Provides that a property tax levy imposed pursuant to the provisions of the bill is not subject to the limitation provided in NRS 354.59811 (106 percent of the maximum revenue allowable from property taxes for the preceding fiscal year) and does not affect distributions from the Local Government Tax Distribution Account.