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**Work Session Document**  
**Assembly Taxation Committee**  
May 1, 2003

**AB 281**—Doubles the rate of the business license tax and the cigarette tax, increases liquor tax rates by 89 percent and the quarterly fees on restricted slots by 33 percent and imposes a state property tax, a tax on admissions to group entertainment activities and a gross receipts tax to provide additional state revenue during the April to June quarter. This bill is still being reviewed.

**SB 465**—Repeals provisions enacted during the 2001 session that require any property tax rate authorized for school capital projects to be included as part of the property tax rate used to determine the school district's portion of the basic governmental services tax (GST) revenues. The 2001 change resulted in a significant transfer of revenue within Elko County from the county, cities, special districts and the operating budget of the school district to the capital projects fund of the school district. After understanding the effect of the legislation, which applies only within Elko County at this time, all entities including the school district support this bill, which returns the GST distribution formula to that which existed prior to 2001. The bill was a recommendation of the Legislative Committee for Local Government Taxes and Finance. There was no testimony in opposition to SB 465.

**SB 467**—Authorizes a special district to pledge revenue from the consolidated tax distribution for the payment of general obligation and revenue bonds issued by the special district. The bill, which was recommended by the Legislative Committee for Local Government Taxes and Finance, will provide special districts with financing options similar to those granted to other local governments. Proponents noted that the bill principally corrects an anomaly in the existing law that allows a special district to pledge the revenue for bonds issued by a local government, while excluding a special district from the definition of local government. There was no opposition to SB 467.

**SB 469**—Makes three minor technical corrections to the consolidated tax distribution formula to prevent certain unintended and inequitable distributional consequences from occurring in some atypical circumstances. The adjustments were recommended by the Legislative Committee for Local Government Taxes and Finance to ensure that the formula responds correctly to the growth of local governments. Proponents pointed out that the existing formula provides distributional results that run counter to the formula's intent to provide more revenue to faster growing entities. These situations occur under very limited circumstances and only when certain factors in the formula are negative. The bill corrects these inconsistencies and will have only very minor effects on the future distribution of consolidated tax revenues. No one testified in opposition to SB 469.

The Department of Taxation proposed an amendment to SB 469 to standardize certain provisions in the formula that are not consistent from one subsection to another. The recommended amendment will have no affect on the distribution of the revenues because it revises the formula to match how the department has been applying the inconsistent provisions. **The proposed amendment is attached.**

**SB 470**—Authorizes the governing body of a city to impose a tax of not more than four cents per gallon on fuel for jet or turbine-powered aircraft and eight cents per gallon on aviation fuel sold, distributed or used at an airport that is owned or operated by the city. Currently, only a county is allowed to levy these taxes. The bill also makes changes to the manner these taxes are allocated to ensure that the revenues are provided to the governmental entity that owns or operates the airport or to the county when an airport is neither owned nor operated by a governmental entity.

Proponents noted the bill requires the entity that owns and operates the airport to levy these taxes rather than relying on a county government, which may not receive any benefit from the tax, to do so. There was no opposition to the bill, although a representative of the Air Transport Association proposed an amendment to limit the scope of the bill to counties with a population less than 100,000 and an existing statutory provision relating to the use of tax proceeds for marketing to counties with a population less

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ASSEMBLY COMMITTEE ON TAXATION <sup>41 pages</sup>  
DATE: 5/06/03 ROOM: 4100 EXHIBIT C  
SUBMITTED BY: Ted Zuend

than 400,000. The amendment was agreed to by one of the principal supporters of SB 470. **The proposed amendment is attached.**

**SB 475**—Requires the Nevada Tax Commission to segregate from the collective unit the value of a facility placed into operation by an electric light and power company on or after July 1, 2003, in a county whose population is less than 100,000. The value of the facility would then be assessed in the county where the facility is located, rather than in all of the counties in which the company is operating. The principal supporter of the bill is Lincoln County, which believes that it will enhance economic development in the rural counties by providing incentives for a rural county to support the location of utility power plants within the county to produce power for larger urban areas. No one spoke in opposition to SB 475.

An amendment, which was not opposed by the proponents of the bill, was proposed by an independent power producer to clarify existing law by explicitly declaring that such plants that do not own transmission lines are to be assessed by the county assessor. That amendment follows:

Amend section 1 page 2, line 45, after "nature" by inserting:

*"or that holds an exempt wholesale generator certificate from the Federal Energy Regulatory Commission"*.

**AJR 8**—Proposes to amend the Nevada Constitution to make an exception to the uniform and equal provisions relating to taxation to authorize the reassessment of property upon the transfer of its ownership and, under certain circumstances, upon its conversion to another use. The prime sponsor noted that this would allow the Legislature to draft legislation to provide additional taxable value in the state by reassessing property upon its sale or conversion to another use.

This resolution is exempt from the April 11 deadline, but has also been referred to the Committee on Constitutional Amendments. If approved at this legislative session, the measure would have to be approved in an identical form by the 2005 Legislature before being sent to the voters for their approval.

## ATTACHMENTS



KENNY C. GUINN  
Governor

BARBARA SMITH CAMPBELL  
Chair, Nevada Tax Commission

CHARLES E. CHINNOCK  
Executive Director

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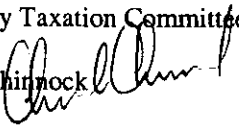
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## MEMORANDUM

Date: April 17, 2003

To: Assembly Taxation Committee

From: Chuck Chinnock 

Subject: SB 469

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The Department of Taxation is recommending two friendly amendments to SB 469. These amendments will make the wording for population and assessed value consistent throughout the bill.

Population – “over the 5 fiscal years immediately preceding the year in which the allocation is made.”

Assessed Value – “over the year in which the allocation is made, as projected by the department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the sale is made:”

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SENATE BILL NO. 469—COMMITTEE ON TAXATION

(ON BEHALF OF THE LEGISLATIVE COMMITTEE ON  
LOCAL GOVERNMENT TAXES AND FINANCE)

MARCH 24, 2003

Referred to Committee on Taxation

SUMMARY—Revises formula for distribution of certain revenues  
among local governments. (BDR 32-624)

FISCAL NOTE: Effect on Local Government: Yes.  
Effect on the State: No.

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

Green numbers along left margin indicate location on the printed bill (e.g., 5-15 indicates page 5, line 15).

AN ACT relating to taxation; revising the formula for the  
distribution of certain revenues among local governments;  
and providing other matters properly relating thereto.

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

- <sup>1-1</sup> **Section 1.** NRS 360.680 is hereby amended to read as follows:  
<sup>1-2</sup> 360.680 1. On or before July 1 of each year, the Executive  
<sup>1-3</sup> Director shall allocate to each enterprise district an amount equal  
to  
<sup>1-4</sup> the amount that the enterprise district received from the Account  
in  
<sup>1-5</sup> the immediately preceding fiscal year.  
<sup>1-6</sup> 2. Except as otherwise provided in NRS 360.690 and 360.730,  
<sup>1-7</sup> the Executive Director, after subtracting the amount allocated to

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1-8 each enterprise district pursuant to subsection 1, shall allocate to  
1-9 each local government or special district which is eligible for an  
1-10 allocation from the Account pursuant to NRS 360.670 an  
amount  
1-11 from the Account that is equal to the amount allocated to the  
local  
1-12 government or special district for the preceding fiscal year,  
minus  
1-13 any excess amount allocated pursuant to subsection 4, 5 or 6 of  
1-14 NRS 360.690, multiplied by 1 plus the percentage change in the  
1-15 Consumer Price Index (All Items) for the year ending on

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2-1 December 31 immediately preceding the year in which the  
2-2 allocation is made.

2-3 **Sec. 2.** NRS 360.690 is hereby amended to read as follows:  
2-4 360.690 1. Except as otherwise provided in NRS 360.730,  
2-5 the Executive Director shall estimate monthly the amount each  
2-6 local  
2-6 government, special district and enterprise district will receive  
2-7 from  
2-7 the Account pursuant to the provisions of this section.

2-8 2. The Executive Director shall establish a base monthly  
2-9 allocation for each local government, special district and  
2-10 enterprise  
2-10 district by dividing the amount determined pursuant to NRS  
2-11 360.680  
2-11 for each local government, special district and enterprise district  
2-12 by  
2-12 12, and the State Treasurer shall, except as otherwise provided  
2-13 in  
2-13 subsections 3~~[, 4 and 5,]~~ to 7, *inclusive*, remit monthly that  
2-14 amount  
2-14 to each local government, special district and enterprise district.

2-15 3. If, after making the allocation to each enterprise district for  
2-16 the month, the Executive Director determines there is not  
2-17 sufficient  
2-17 money available in the county's subaccount in the Account to  
2-18 allocate to each local government and special district the base  
2-19 monthly allocation determined pursuant to subsection 2, he shall  
2-20 prorate the money in the county's subaccount and allocate to  
2-21 each  
2-21 local government and special district an amount equal to ~~{the}~~ *its*  
2-22 *proportionate* percentage of ~~{the amount that the local~~  
2-23 ~~government~~  
2-23 ~~or special district received from}~~ the total amount ~~{which was~~  
2-24 ~~distributed to}~~ *of the base monthly allocations determined*  
2-25 *pursuant to subsection 2 for* all local governments and special

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2-26 districts within the county . [~~for the fiscal year immediately~~  
2-27 ~~preceding the year in which the allocation is made.~~] The State  
2-28 Treasurer shall remit that amount to the local government or  
special  
2-29 district.

2-30 4. Except as otherwise provided in [~~subsection~~] *subsections*  
5,

2-31 *6 and 7*, if the Executive Director determines that there is money  
2-32 remaining in the county's subaccount in the Account after the  
base

2-33 monthly allocation determined pursuant to subsection 2 has been  
2-34 allocated to each local government, special district and  
enterprise

2-35 district, he shall immediately determine and allocate each:

2-36 (a) Local government's share of the remaining money by:

2-37 (1) Multiplying one-twelfth of the sum of:

2-38 (I) Seventy-five percent of the amount allocated pursuant  
2-39 to NRS 360.680 multiplied by the sum of the average percentage  
of

2-40 change in the population of the local government (for the fiscal  
year

2-41 immediately preceding the year in which the allocation is  
made and

2-42 the 4 fiscal years immediately preceding the year in which  
the

2-43 allocation is made, over the 5 fiscal years immediately  
preceding the year in which the

allocation is made; as certified by the Governor pursuant to NRS  
2-44 360.285, except as otherwise provided in subsection [~~6,~~] 8, and  
the

2-45 average percentage of change in the assessed valuation of the

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3-1 taxable property in the local government, including assessed  
3-2 valuation attributable to a redevelopment agency but excluding  
the

3-3 portion attributable to the net proceeds of minerals, over the year  
in

3-4 which the allocation is made, as projected by the Department  
3-5 pursuant to NRS 361.390, and the 4 fiscal years immediately  
3-6 preceding the year in which the allocation is made; and

3-7 (II) Twenty-five percent of the amount allocated pursuant  
3-8 to NRS 360.680 multiplied by 1 plus the sum of the average  
3-9 percentage of change in the population of the local government  
**(for**

3-10 **the fiscal year immediately preceding the year in which the**  
3-11 **allocation is made and the 4 fiscal years immediately**  
**preceding the**

3-12 **year in which the allocation is made),** ~~over the 4 fiscal years~~  
~~immediately preceding the year in which the~~  
3-13 ~~allocation is made;~~ as certified by the Governor

3-14 pursuant to NRS 360.285, except as otherwise provided in  
3-15 subsection [6,] 8, and the average percentage of change in the  
3-16 assessed valuation of the taxable property in the local  
government,

3-17 including assessed valuation attributable to a redevelopment  
agency

3-18 but excluding the portion attributable to the net proceeds of  
3-19 minerals, over the year in which the allocation is made, as  
projected

3-20 by the Department pursuant to NRS 361.390, and the 4 fiscal  
years

3-21 immediately preceding the year in which the allocation is made;  
and

3-22 (2) Using the figure calculated pursuant to subparagraph (1)  
to calculate and allocate to each local government an amount  
equal

3-23 to the proportion that the figure calculated pursuant to  
3-24 subparagraph

3-24 (1) bears to the total amount of the figures calculated pursuant to  
3-25 subparagraph (1) of this paragraph and subparagraph (1) of  
3-26 paragraph (b), respectively, for the local governments and  
special

3-27 districts located in the same county multiplied by the total  
amount

3-28 available in the subaccount; and

3-29 (b) Special district's share of the remaining money by:

3-30 (1) Multiplying one-twelfth of the sum of:

3-31 (I) Seventy-five percent of the amount allocated pursuant  
3-32 to NRS 360.680 multiplied by the average change in the  
assessed

3-33 valuation of the taxable property in the special district, including  
3-34 assessed valuation attributable to a redevelopment agency but  
3-35 excluding the portion attributable to the net proceeds of  
minerals,

3-36 (over the 5 fiscal years immediately preceding the year in  
which the

3-37 allocation is made;) ~~over the year in which the allocation is  
made and proposed~~

~~by the Department pursuant to NRS 361.390 and the fiscal  
year~~

~~immediately preceding the year in which the allocation is made~~  
and

3-38 (II) Twenty-five percent of the amount allocated pursuant  
3-39 to NRS 360.680 multiplied by 1 plus the average change in the  
3-40 assessed valuation of the taxable property in the special district,  
3-41 including assessed valuation attributable to a redevelopment  
agency

3-42 but excluding the portion attributable to the net proceeds of  
3-43 minerals, (over the 5 fiscal years immediately preceding the  
year in

4-1 (2) Using the figure calculated pursuant to subparagraph (1)  
4-2 to calculate and allocate to each special district an amount equal  
4-3 to  
4-4 the proportion that the figure calculated pursuant to subparagraph  
4-5 (1) bears to the total amount of the figures calculated pursuant to  
4-6 subparagraph (1) of this paragraph and subparagraph (1) of  
4-7 paragraph (a), respectively, for the local governments and special  
4-8 districts located in the same county multiplied by the total  
4-9 amount

4-8 available in the subaccount.

4-9 The State Treasurer shall remit the amount allocated to each  
4-10 local

4-10 government or special district pursuant to this subsection.

4-11 **5. Except as otherwise provided in subsection 7, if the**  
4-12 **Executive Director determines that there is money remaining**  
4-13 **in**

4-13 **the county's subaccount in the Account after the base monthly**  
4-14 **allocation determined pursuant to subsection 2 has been**  
4-15 **allocated**

4-15 **to each local government, special district and enterprise**  
4-16 **district,**

4-16 **that the sum of the average percentage of change in**  
4-17 **population**

4-17 **and the average percentage of change in the assessed**  
4-18 **valuation of**

4-18 **taxable property, as calculated pursuant to sub-subparagraph**  
4-19 **(I)**

4-19 **of subparagraph (1) of paragraph (a) of subsection 4 for each**  
4-20 **of**

4-20 **those local governments, is a negative figure, and that the**  
4-21 **average**

4-21 **change in the assessed valuation of the taxable property in**  
4-22 **each of**

4-22 **those special districts, as calculated pursuant to sub-**  
4-23 **subparagraph**

4-23 (I) of subparagraph (1) of paragraph (b) of subsection 4, is a  
4-24 negative figure, he shall immediately determine and allocate  
each:

4-25 (a) Local government's share of the remaining money by:

4-26 (1) Multiplying one-twelfth of the amount allocated

4-27 pursuant to NRS 360.680 by 1 plus the sum of the:

4-28 (I) Average percentage of change in the population of  
4-29 the local government( for the fiscal year immediately  
preceding the

4-30 year in which the allocation is made and the 4 fiscal years  
4-31 immediately preceding the year in which the allocation is  
made), ) over the 5 fiscal years immediately preceding the year in  
which the  
allocation is made; as

4-32 certified by the Governor pursuant to NRS 360.285, except as  
4-33 otherwise provided in subsection 8; and

4-34 (II) Average percentage of change in the assessed  
4-35 valuation of the taxable property in the local government,  
4-36 including assessed valuation attributable to a redevelopment  
4-37 agency but excluding the portion attributable to the net  
proceeds

4-38 of minerals, over the year in which the allocation is made, as  
4-39 projected by the Department pursuant to NRS 361.390, and the  
4

4-40 fiscal years immediately preceding the year in which the  
allocation

4-41 is made; and

4-42 (2) Using the figure calculated pursuant to subparagraph  
4-43 (1) to calculate and allocate to each local government an  
amount

4-44 equal to the proportion that the figure calculated pursuant to  
4-45 subparagraph (1) bears to the total amount of the figures

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5-1 *calculated pursuant to subparagraph (1) of this paragraph and*  
5-2 *subparagraph (1) of paragraph (b), respectively, for the local*  
5-3 *governments and special districts located in the same county*  
5-4 *multiplied by the total amount available in the subaccount; and*  
5-5 *(b) Special district's share of the remaining money by:*

5-6 *(1) Multiplying one-twelfth of the amount allocated*  
5-7 *pursuant to NRS 360.680 by 1 plus the average change in the*  
5-8 *assessed valuation of the taxable property in the special district,*  
5-9 *including assessed valuation attributable to a redevelopment*  
5-10 *agency but excluding the portion attributable to the net*  
*proceeds*

5-11 *of minerals, (over the 5 fiscal years immediately preceding the*  
*year*

5-12 *in which the allocation is made;) over the year in which the*  
*allocation is made, as projected*

*by the Department pursuant to NRS 360.390 and the 4 fiscal*  
*year*

*immediately preceding the year in which the allocation is made;*

*and*

5-13 *(2) Using the figure calculated pursuant to subparagraph*  
5-14 *(1) to calculate and allocate to each special district an amount*  
5-15 *equal to the proportion that the figure calculated pursuant to*  
5-16 *subparagraph (1) bears to the total amount of the figures*  
5-17 *calculated pursuant to subparagraph (1) of this paragraph and*  
5-18 *subparagraph (1) of paragraph (a), respectively, for the local*  
5-19 *governments and special districts located in the same county*  
5-20 *multiplied by the total amount available in the subaccount.*

5-21 *The State Treasurer shall remit the amount allocated to each*  
*local*

5-22 *government or special district pursuant to this subsection.*

5-23 *6. Except as otherwise provided in subsection 7, if the*  
5-24 *Executive Director determines that there is money remaining*  
*in*

5-25 *the county's subaccount in the Account after the base monthly*

5-26 *allocation determined pursuant to subsection 2 has been allocated*

5-27 *to each local government, special district and enterprise district,*

5-28 *that the sum of the average percentage of change in population*

5-29 *and the average percentage of change in the assessed valuation of*

5-30 *taxable property, as calculated pursuant to sub-subparagraph (I)*

5-31 *of subparagraph (1) of paragraph (a) of subsection 4 for each of*

5-32 *those local governments, is a negative figure, and that the average*

5-33 *change in the assessed valuation of the taxable property in any of*

5-34 *those special districts, as calculated pursuant to sub-subparagraph*

5-35 *(I) of subparagraph (1) of paragraph (b) of subsection 4, is a*

5-36 *positive figure, he shall immediately determine and allocate each:*

5-37 *(a) Local government's share of the remaining money by:*

5-38 *(I) Multiplying one-twelfth of the amount allocated*

5-39 *pursuant to NRS 360.680 by 1 plus the sum of the:*

5-40 *(I) Average percentage of change in the population of*

5-41 *the local government (for the fiscal year immediately preceding the*

5-42 *year in which the allocation is made and the 4 fiscal years*

5-43 *immediately preceding the year in which the allocation is made)*

~~over the 5 fiscal years immediately preceding the year in which the allocation is made~~ as

5-44 *certified by the Governor pursuant to NRS 360.285, except as*

5-45 *otherwise provided in subsection 8; and*

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6-1 (II) Average percentage of change in the assessed  
6-2 valuation of the taxable property in the local government,  
6-3 including assessed valuation attributable to a redevelopment  
6-4 agency but excluding the portion attributable to the net  
6-5 proceeds  
6-6 of minerals, over the year in which the allocation is made, as  
6-7 projected by the Department pursuant to NRS 361.390, and the  
6-8 4  
6-9 fiscal years immediately preceding the year in which the  
6-10 allocation  
6-11 is made; and

6-12 (2) Using the figure calculated pursuant to subparagraph  
6-13 (1) to calculate and allocate to each local government an  
6-14 amount  
6-15 equal to the proportion that the figure calculated pursuant to  
6-16 subparagraph (1) bears to the total amount of the figures  
6-17 calculated pursuant to subparagraph (1) of this paragraph and  
6-18 subparagraph (1) of paragraph (b), respectively, for the local  
6-19 governments and special districts located in the same county  
6-20 multiplied by the total amount available in the subaccount;  
6-21 and

6-22 (b) Special district's share of the remaining money by:  
6-23 (1) Multiplying one-twelfth of the amount allocated  
6-24 pursuant to NRS 360.680 by 1 plus the sum of the:  
6-25 (I) Average percentage of change in the population of  
6-26 the county( for the fiscal year immediately preceding the year  
6-27 in  
6-28 which the allocation is made and the 4 fiscal years immediately  
6-29 preceding the year in which the allocation is made,) ~~over the~~  
6-30 ~~year immediately preceding the year in which the~~  
6-31 ~~allocation is made,~~ as certified by  
6-32 the Governor pursuant to NRS 360.285, except as otherwise  
6-33 provided in subsection 8; and

6-34 (II) Average change in the assessed valuation of the  
6-35 taxable property in the special district, including assessed

6-28 valuation attributable to a redevelopment agency but excluding  
the

6-29 portion attributable to the net proceeds of minerals, (over the 5  
6-30 fiscal years immediately preceding the year in which the  
allocation

6-31 is made;) over the year in which the allocation is made, as  
projected

6-32 by the Department pursuant to NRS 361.390 and the 4 fiscal  
years

6-33 immediately preceding the year in which the allocation is made,  
and

6-32 (2) Using the figure calculated pursuant to subparagraph  
6-33 (1) to calculate and allocate to each special district an amount  
6-34 equal to the proportion that the figure calculated pursuant to  
6-35 subparagraph (1) bears to the total amount of the figures  
6-36 calculated pursuant to subparagraph (1) of this paragraph and  
6-37 subparagraph (1) of paragraph (a), respectively, for the local  
6-38 governments and special districts located in the same county  
6-39 multiplied by the total amount available in the subaccount.

6-40 The State Treasurer shall remit the amount allocated to each  
local

6-41 government or special district pursuant to this subsection.

6-42 7. The Executive Director shall not allocate any amount to a  
6-43 local government or special district pursuant to subsection 4, 5  
or 6

6-44 unless the amount distributed and allocated to each of the local  
6-45 governments and special districts in the county in each  
preceding



7-1 month of the fiscal year in which the allocation is to be made was  
at

7-2 least equal to the base monthly allocation determined pursuant to  
7-3 subsection 2. If the amounts distributed to the local governments  
7-4 and special districts in the county for the preceding months of the  
7-5 fiscal year in which the allocation is to be made were less than  
the

7-6 base monthly allocation determined pursuant to subsection 2 and  
7-7 the Executive Director determines there is money remaining in  
the

7-8 county's subaccount in the Account after the distribution for the  
7-9 month has been made, he shall:

7-10 (a) Determine the amount by which the base monthly  
allocations

7-11 determined pursuant to subsection 2 for each local government  
and

7-12 special district in the county for the preceding months of the  
fiscal

7-13 year in which the allocation is to be made exceeds the amounts

7-14 actually received by the local governments and special districts  
in

7-15 the county for the same period; and

7-16 (b) Compare the amount determined pursuant to paragraph (a)  
to

7-17 the amount of money remaining in the county's subaccount in  
the

7-18 Account to determine which amount is greater.

7-19 If the Executive Director determines that the amount determined

7-20 pursuant to paragraph (a) is greater, he shall allocate the money

7-21 remaining in the county's subaccount in the Account pursuant to  
the

7-22 provisions of subsection 3. If the Executive Director determines  
that

7-23 the amount of money remaining in the county's subaccount in  
the

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7-24 Account is greater, he shall first allocate the money necessary  
for

7-25 each local government and special district to receive the base  
7-26 monthly allocation determined pursuant to subsection 2 and the  
7-27 State Treasurer shall remit that money so allocated. The  
Executive

7-28 Director shall allocate any additional money in the county's  
7-29 subaccount in the Account pursuant to the provisions of  
subsection

7-30 ~~4~~.

7-31 ~~6~~, 5 or 6, as appropriate.

7-32 8. The percentage ~~{change}~~ *changes in population* calculated  
7-33 pursuant to ~~{paragraph (a) of subsection}~~ *subsections 4, 5 and 6*  
7-34 must:

7-35 (a) Except as otherwise provided in paragraph (c), if the  
Bureau

7-36 of the Census of the United States Department of Commerce  
issues

7-37 population totals that conflict with the totals certified by the  
7-38 Governor pursuant to NRS 360.285, be an estimate of the  
change in

7-39 population for the calendar year, based upon the population  
totals

7-40 issued by the Bureau of the Census.

7-41 (b) If a new method of determining population is established  
7-42 pursuant to NRS 360.283, be adjusted in a manner that will  
result in

7-43 the percentage change being based on population determined  
7-44 pursuant to the new method for both the fiscal year in which the

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8-1 allocation is made and the fiscal year immediately preceding the  
8-2 year in which the allocation is made.

8-3 (c) If a local government files a formal appeal with the Bureau  
8-4 of the Census [~~of the United States Department of Commerce~~]  
8-5 concerning the population total of the local government issued by  
8-6 the Bureau of the Census, be calculated using the population total  
8-7 certified by the Governor pursuant to NRS 360.285 until the  
appeal

8-8 is resolved. If additional money is allocated to the local  
government

8-9 because the population total certified by the Governor is greater  
than

8-10 the population total issued by the Bureau of the Census, the  
State

8-11 Treasurer shall deposit that additional money in a separate  
interest-

8-12 bearing account. Upon resolution of the appeal, if the population  
8-13 total finally determined pursuant to the appeal is:

8-14 (1) Equal to or less than the population total initially issued  
8-15 by the Bureau of the Census, the State Treasurer shall transfer  
the

8-16 total amount in the separate interest-bearing account, including  
8-17 interest but excluding any administrative fees, to the Local  
8-18 Government Tax Distribution Account for allocation among the  
8-19 local governments in the county pursuant to subsection 4~~[-]~~, 5  
**or 6,**

8-20 ***as appropriate.***

8-21 (2) Greater than the population total initially issued by the  
8-22 Bureau of the Census, the Executive Director shall calculate the  
8-23 amount that would have been allocated to the local government  
8-24 pursuant to subsection 4 , 5 ***or 6, as appropriate,*** if the  
population

8-25 total finally determined pursuant to the appeal had been used  
and the

8-26 State Treasurer shall remit to the local government an amount  
8-27 equal

8-27 to the difference between the amount actually distributed and the  
8-28 amount calculated pursuant to this subparagraph or the total  
amount

8-29 in the separate interest-bearing account, including interest but  
8-30 excluding any administrative fees, whichever is less.

8-31 ~~{7.}~~ **9.** On or before February 15 of each year, the Executive  
8-32 Director shall provide to each local government, special district  
and

8-33 enterprise district a preliminary estimate of the revenue it will  
8-34 receive from the Account for that fiscal year.

8-35 ~~{8.}~~ **10.** On or before March 15 of each year, the Executive  
8-36 Director shall:

8-37 (a) Make an estimate of the receipts from each tax included in  
8-38 the Account on an accrual basis for the next fiscal year in  
8-39 accordance with generally accepted accounting principles,  
including

8-40 an estimate for each county of the receipts from each tax  
included in

8-41 the Account; and

8-42 (b) Provide to each local government, special district and  
8-43 enterprise district an estimate of the amount that local  
government,

8-44 special district or enterprise district would receive based upon  
the

9-1 estimate made pursuant to paragraph (a) and calculated pursuant  
to

9-2 the provisions of this section.

9-3 ~~{9.}~~ **11.** A local government, special district or enterprise  
9-4 district may use the estimate provided by the Executive Director  
9-5 pursuant to subsection ~~{8}~~ **10** in the preparation of its budget.

9-6 **Sec. 3.** NRS 360.690 is hereby amended to read as follows:

9-7 **360.690** 1. Except as otherwise provided in NRS 360.730,  
9-8 the Executive Director shall estimate monthly the amount each  
local

9-9 government, special district and enterprise district will receive  
from

9-10 the Account pursuant to the provisions of this section.

9-11 2. The Executive Director shall establish a base monthly  
9-12 allocation for each local government, special district and  
enterprise

9-13 district by dividing the amount determined pursuant to NRS  
**360.680**

9-14 for each local government, special district and enterprise district  
by

9-15 **12**, and the State Treasurer shall, except as otherwise provided  
in

9-16 subsections ~~3, 4 and 5,~~ **to 7, inclusive**, remit monthly that  
amount

9-17 to each local government, special district and enterprise district.

9-18 3. If, after making the allocation to each enterprise district for  
9-19 the month, the Executive Director determines there is not  
sufficient

9-20 money available in the county's subaccount in the Account to

9-21 allocate to each local government and special district the base

9-22 monthly allocation determined pursuant to subsection 2, he shall

9-23 prorate the money in the county's subaccount and allocate to  
each

9-24 local government and special district an amount equal to ~~{the}~~ *its*

9-25 *proportionate* percentage of ~~[the amount that the local~~  
government  
9-26 ~~or special district received from]~~ the total amount ~~[which was~~  
9-27 ~~distributed to]~~ *of the base monthly allocations determined*  
9-28 *pursuant to subsection 2 for* all local governments and special  
9-29 districts within the county . ~~[for the fiscal year immediately~~  
9-30 ~~preceding the year in which the allocation is made.]~~ The State  
9-31 Treasurer shall remit that amount to the local government or  
special  
9-32 district.

9-33 4. Except as otherwise provided in ~~[subsection]~~ *subsections*  
5,  
9-34 *6 and 7*, if the Executive Director determines that there is money  
9-35 remaining in the county's subaccount in the Account after the  
base  
9-36 monthly allocation determined pursuant to subsection 2 has been  
9-37 allocated to each local government, special district and  
enterprise  
9-38 district, he shall immediately determine and allocate each:

9-39 (a) Local government's share of the remaining money by:  
9-40 (1) Multiplying one-twelfth of the amount allocated  
pursuant  
9-41 to NRS 360.680 by the sum of the:

9-42 (I) Average percentage of change in the population of the  
9-43 local government (for the fiscal year immediately preceding  
the year

9-44 in which the allocation is made and the 4 fiscal years  
immediately  
9-45 preceding the year in which the allocation is made.) ~~or~~  
~~the 4 fiscal years immediately preceding the year in which the~~  
~~allocation is made~~ as certified by

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10-1 the Governor pursuant to NRS 360.285, except as otherwise  
10-2 provided in subsection ~~{6;}~~ 8; and  
10-3 (II) Average percentage of change in the assessed  
10-4 valuation of the taxable property in the local government,  
including  
10-5 assessed valuation attributable to a redevelopment agency but  
10-6 excluding the portion attributable to the net proceeds of  
minerals,  
10-7 over the year in which the allocation is made, as projected by the  
10-8 Department pursuant to NRS 361.390, and the 4 fiscal years  
10-9 immediately preceding the year in which the allocation is made;  
and  
10-10 (2) Using the figure calculated pursuant to subparagraph (1)  
10-11 to calculate and allocate to each local government an amount  
equal  
10-12 to the proportion that the figure calculated pursuant to  
subparagraph  
10-13 (1) bears to the total amount of the figures calculated pursuant  
to  
10-14 subparagraph (1) of this paragraph and subparagraph (1) of  
10-15 paragraph (b), respectively, for the local governments and  
special  
10-16 districts located in the same county multiplied by the total  
amount  
10-17 available in the subaccount; and  
10-18 (b) Special district's share of the remaining money by:  
10-19 (1) Multiplying one-twelfth of the amount allocated  
pursuant  
10-20 to NRS 360.680 by the average change in the assessed valuation  
of  
10-21 the taxable property in the special district, including assessed  
10-22 valuation attributable to a redevelopment agency but excluding the  
10-23 portion attributable to the net proceeds of minerals, (over the 5  
fiscal

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10-24 years immediately preceding the year in which the  
allocation is

10-25 made;) over the year in which the allocation is made, as  
projected

10-26 by the Department pursuant to NRS 361.390, and the 4 fiscal  
years

10-27 immediately preceding the year in which the allocation is made;  
and

10-28 (2) Using the figure calculated pursuant to subparagraph (1)  
10-29 to calculate and allocate to each special district an amount equal  
to

10-30 the proportion that the figure calculated pursuant to  
subparagraph

10-31 (1) bears to the total amount of the figures calculated pursuant  
to

10-32 subparagraph (1) of this paragraph and subparagraph (1) of  
10-33 paragraph (a), respectively, for the local governments and  
special

10-34 districts located in the same county multiplied by the total  
amount

10-35 available in the subaccount.

10-36 The State Treasurer shall remit the amount allocated to each  
local

10-37 government or special district pursuant to this subsection.

10-38 **5. Except as otherwise provided in subsection 7, if the**  
10-39 **Executive Director determines that there is money remaining**  
**in**

10-40 **the county's subaccount in the Account after the base monthly**  
10-41 **allocation determined pursuant to subsection 2 has been**  
**allocated**

10-42 **to each local government, special district and enterprise**  
**district,**

10-43 **that the sum of the average percentage of change in**  
**population**

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<sup>10-42</sup> *and the average percentage of change in the assessed valuation of*  
<sup>10-43</sup> *taxable property, as calculated pursuant to subparagraph (1) of*  
<sup>10-44</sup> *paragraph (a) of subsection 4 for each of those local governments,*  
<sup>10-45</sup> *is a negative figure, and that the average change in the assessed*

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11-26 *calculated pursuant to subparagraph (1) of this paragraph*  
11-27 *and*

11-27 *subparagraph (1) of paragraph (b), respectively, for the local*  
11-28 *governments and special districts located in the same county*  
11-29 *multiplied by the total amount available in the subaccount;*  
11-30 *and*

11-30 *(b) Special district's share of the remaining money by:*

11-31 *(1) Multiplying one-twelfth of the amount allocated*  
11-32 *pursuant to NRS 360.680 by 1 plus the average change in the*  
11-33 *assessed valuation of the taxable property in the special*  
11-34 *district,*

11-34 *including assessed valuation attributable to a redevelopment*  
11-35 *agency but excluding the portion attributable to the net*  
11-36 *proceeds*

11-36 *of minerals, over the 5 fiscal years immediately preceding the*  
11-37 *year*

11-37 *in which the allocation is made); over the year in which the*  
*allocation is made as projected*  
*by the Department pursuant to NRS 360.690 and the fiscal*  
*year immediately preceding the year in which the allocation is made;*

11-38 *and*

11-38 *(2) Using the figure calculated pursuant to subparagraph*  
11-39 *(1) to calculate and allocate to each special district an amount*  
11-40 *equal to the proportion that the figure calculated pursuant to*  
11-41 *subparagraph (1) bears to the total amount of the figures*  
11-42 *calculated pursuant to subparagraph (1) of this paragraph*  
11-43 *and*

11-43 *subparagraph (1) of paragraph (a), respectively, for the local*  
11-44 *governments and special districts located in the same county*  
11-45 *multiplied by the total amount available in the subaccount.*

12-1 *The State Treasurer shall remit the amount allocated to each*  
12-2 *local*  
12-3 *government or special district pursuant to this subsection.*  
12-4 **6. Except as otherwise provided in subsection 7, if the**  
12-5 *Executive Director determines that there is money remaining*  
12-6 *in*  
12-7 *the county's subaccount in the Account after the base monthly*  
12-8 *allocation determined pursuant to subsection 2 has been*  
12-9 *allocated*  
12-10 *to each local government, special district and enterprise*  
12-11 *district,*  
12-12 *that the sum of the average percentage of change in*  
12-13 *population*  
12-14 *and the average percentage of change in the assessed*  
12-15 *valuation of*  
12-16 *taxable property, as calculated pursuant to subparagraph (1)*  
12-17 *of*  
12-18 *paragraph (a) of subsection 4 for each of those local*  
12-19 *governments,*  
12-20 *is a negative figure, and that the average change in the*  
12-21 *assessed*  
12-22 *valuation of the taxable property in any of those special*  
12-23 *districts,*  
12-24 *as calculated pursuant to subparagraph (1) of paragraph (b)*  
12-25 *of*  
12-26 *subsection 4, is a positive figure, he shall immediately*  
12-27 *determine*  
12-28 *and allocate each:*  
12-29 **(a) Local government's share of the remaining money by:**  
12-30 **(1) Multiplying one-twelfth of the amount allocated**  
12-31 **pursuant to NRS 360.680 by 1 plus the sum of the:**  
12-32 **(I) Average percentage of change in the population of**  
12-33 **the local government (for the fiscal year immediately**  
12-34 **preceding the**  
12-35 **year in which the allocation is made and the 4 fiscal years**

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12-23 *immediately preceding the year in which the allocation is*  
12-24 *made,) over the 5 fiscal years immediately preceding the year in*  
12-25 *which the*  
12-26 *allocations made as*

12-24 *certified by the Governor pursuant to NRS 360.285, except as*  
12-25 *otherwise provided in subsection 8; and*

12-26 *(II) Average percentage of change in the assessed*  
12-27 *valuation of the taxable property in the local government,*  
12-28 *including assessed valuation attributable to a redevelopment*  
12-29 *agency but excluding the portion attributable to the net*  
12-30 *proceeds*

12-30 *of minerals, over the year in which the allocation is made, as*  
12-31 *projected by the Department pursuant to NRS 361.390, and*  
12-32 *the 4*

12-32 *fiscal years immediately preceding the year in which the*  
12-33 *allocation*

12-33 *is made; and*

12-34 *(2) Using the figure calculated pursuant to subparagraph*  
12-35 *(1) to calculate and allocate to each local government an*  
12-36 *amount*

12-36 *equal to the proportion that the figure calculated pursuant to*  
12-37 *subparagraph (1) bears to the total amount of the figures*  
12-38 *calculated pursuant to subparagraph (1) of this paragraph*  
12-39 *and*

12-39 *subparagraph (1) of paragraph (b), respectively, for the local*  
12-40 *governments and special districts located in the same county*  
12-41 *multiplied by the total amount available in the subaccount;*  
12-42 *and*

12-42 *(b) Special district's share of the remaining money by:*

12-43 *(1) Multiplying one-twelfth of the amount allocated*  
12-44 *pursuant to NRS 360.680 by 1 plus the sum of the:*

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13-1 (I) Average percentage of change in the population of  
13-2 the county (for the fiscal year immediately preceding the year  
13-3 in  
13-4 which the allocation is made and the 4 fiscal years immediately  
13-5 preceding the year in which the allocation is made), ~~over the 5~~  
13-6 ~~fiscal years immediately preceding the year in which the~~  
13-7 ~~allocation is made;~~ as certified by  
13-8 the Governor pursuant to NRS 360.285, except as otherwise  
13-9 provided in subsection 8; and

13-10 (II) Average change in the assessed valuation of the  
13-11 taxable property in the special district, including assessed  
13-12 valuation attributable to a redevelopment agency but excluding  
13-13 the  
13-14 portion attributable to the net proceeds of minerals, (over the 5  
13-15 fiscal years immediately preceding the year in which the  
13-16 allocation  
13-17 is made;) ~~over the year in which the allocation is made;~~  
13-18 ~~projected~~  
13-19 ~~by the Department pursuant to NRS 361.390; and the 4 fiscal~~  
13-20 ~~years~~  
13-21 ~~immediately preceding the year in which the allocation is made;~~  
13-22 and

13-23 (2) Using the figure calculated pursuant to subparagraph  
13-24 (1) to calculate and allocate to each special district an amount  
13-25 equal to the proportion that the figure calculated pursuant to  
13-26 subparagraph (1) bears to the total amount of the figures  
13-27 calculated pursuant to subparagraph (1) of this paragraph  
13-28 and  
13-29 subparagraph (1) of paragraph (a), respectively, for the local  
13-30 governments and special districts located in the same county  
13-31 multiplied by the total amount available in the subaccount.  
13-32 The State Treasurer shall remit the amount allocated to each  
13-33 local  
13-34 government or special district pursuant to this subsection.

13-35 7. The Executive Director shall not allocate any amount to a

13-24 local government or special district pursuant to subsection 4, 5  
or 6  
13-25 unless the amount distributed and allocated to each of the local  
13-26 governments and special districts in the county in each  
preceding  
13-27 month of the fiscal year in which the allocation is to be made  
was at  
13-28 least equal to the base monthly allocation determined pursuant  
to  
13-29 subsection 2. If the amounts distributed to the local  
governments  
13-30 and special districts in the county for the preceding months of  
the  
13-31 fiscal year in which the allocation is to be made were less than  
the  
13-32 base monthly allocation determined pursuant to subsection 2  
and  
13-33 the Executive Director determines there is money remaining in  
the  
13-34 county's subaccount in the Account after the distribution for the  
13-35 month has been made, he shall:  
13-36 (a) Determine the amount by which the base monthly  
allocations  
13-37 determined pursuant to subsection 2 for each local government  
and  
13-38 special district in the county for the preceding months of the  
fiscal  
13-39 year in which the allocation is to be made exceeds the amounts  
13-40 actually received by the local governments and special districts  
in  
13-41 the county for the same period; and  
13-42 (b) Compare the amount determined pursuant to paragraph (a)  
to  
13-43 the amount of money remaining in the county's subaccount in  
the

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13-44 Account to determine which amount is greater.

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14-1 If the Executive Director determines that the amount determined  
14-2 pursuant to paragraph (a) is greater, he shall allocate the money  
14-3 remaining in the county's subaccount in the Account pursuant to the

14-4 provisions of subsection 3. If the Executive Director determines  
that

14-5 the amount of money remaining in the county's subaccount in the

14-6 Account is greater, he shall first allocate the money necessary for

14-7 each local government and special district to receive the base

14-8 monthly allocation determined pursuant to subsection 2 and the

14-9 State Treasurer shall remit that money so allocated. The Executive

14-10 Director shall allocate any additional money in the county's

14-11 subaccount in the Account pursuant to the provisions of subsection

14-12 ~~4.~~

14-13 ~~—6—~~, 5 or 6, as appropriate.

14-14 **8.** The percentage ~~{change}~~ *changes in population* calculated

14-15 pursuant to ~~{paragraph (a) of subsection}~~ *subsections 4, 5 and 6*

14-16 must:

14-17 (a) Except as otherwise provided in paragraph (c), if the Bureau

14-18 of the Census of the United States Department of Commerce issues

14-19 population totals that conflict with the totals certified by the

14-20 Governor pursuant to NRS 360.285, be an estimate of the change in

14-21 population for the calendar year, based upon the population totals

14-22 issued by the Bureau of the Census.

14-23 (b) If a new method of determining population is established

14-24 pursuant to NRS 360.283, be adjusted in a manner that will result in

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14-25 the percentage change being based on population determined  
14-26 pursuant to the new method for both the fiscal year in which the  
14-27 allocation is made and the fiscal year immediately preceding the  
14-28 year in which the allocation is made.

14-29 (c) If a local government files a formal appeal with the Bureau  
14-30 of the Census [~~of the United States Department of Commerce~~]  
14-31 concerning the population total of the local government issued by

14-32 the Bureau of the Census, be calculated using the population  
total

14-33 certified by the Governor pursuant to NRS 360.285 until the  
appeal

14-34 is resolved. If additional money is allocated to the local  
government

14-35 because the population total certified by the Governor is greater  
than

14-36 the population total issued by the Bureau of the Census, the  
State

14-37 Treasurer shall deposit that additional money in a separate  
interest-

14-38 bearing account. Upon resolution of the appeal, if the  
population

14-39 total finally determined pursuant to the appeal is:

14-40 (1) Equal to or less than the population total initially issued  
14-41 by the Bureau of the Census, the State Treasurer shall transfer  
the

14-42 total amount in the separate interest-bearing account, including  
14-43 interest but excluding any administrative fees, to the Local

14-44 Government Tax Distribution Account for allocation among the

15-1 local governments in the county pursuant to subsection 4~~[-]~~, 5  
15-2 *or 6,*

15-3 *as appropriate.*

15-4 (2) Greater than the population total initially issued by the  
15-5 Bureau of the Census, the Executive Director shall calculate the  
15-6 amount that would have been allocated to the local government  
15-7 pursuant to subsection 4, 5 *or 6, as appropriate,* if the  
15-8 population

15-9 total finally determined pursuant to the appeal had been used  
15-10 and the

15-11 State Treasurer shall remit to the local government an amount  
15-12 equal

15-13 to the difference between the amount actually distributed and the  
15-14 amount calculated pursuant to this subparagraph or the total  
15-15 amount

15-16 in the separate interest-bearing account, including interest but  
15-17 excluding any administrative fees, whichever is less.

15-18 ~~{7-}~~ 9. On or before February 15 of each year, the Executive  
15-19 Director shall provide to each local government, special district  
15-20 and

15-21 enterprise district a preliminary estimate of the revenue it will  
15-22 receive from the Account for that fiscal year.

15-23 ~~{8-}~~ 10. On or before March 15 of each year, the Executive  
15-24 Director shall:

15-25 (a) Make an estimate of the receipts from each tax included in  
15-26 the Account on an accrual basis for the next fiscal year in  
15-27 accordance with generally accepted accounting principles,  
15-28 including

15-29 an estimate for each county of the receipts from each tax  
15-30 included in

15-31 the Account; and

15-32 (b) Provide to each local government, special district and  
15-33 enterprise district an estimate of the amount that local  
15-34 government,

15-26 special district or enterprise district would receive based upon  
the  
15-27 estimate made pursuant to paragraph (a) and calculated pursuant  
to  
15-28 the provisions of this section.

15-29 ~~{9.}~~ **11.** A local government, special district or enterprise  
15-30 district may use the estimate provided by the Executive Director  
15-31 pursuant to subsection ~~{8}~~ **10** in the preparation of its budget.

15-32 **Sec. 4.** NRS 354.59813 is hereby amended to read as follows:

15-33 354.59813 1. In addition to the allowed revenue from taxes  
15-34 ad valorem determined pursuant to NRS 354.59811, if the  
estimate

15-35 of the revenue available from the supplemental city-county  
relief tax

15-36 to the county as determined by the Executive Director of the  
15-37 Department of Taxation pursuant to the provisions of subsection  
~~{8}~~

15-38 **10** of NRS 360.690 is less than the amount of money that would  
be

15-39 generated by applying a tax rate of \$1.15 per \$100 of assessed

15-40 valuation to the assessed valuation of the county, except any

15-41 assessed valuation attributable to the net proceeds of minerals,  
the

15-42 governing body of each local government may levy an  
additional

15-43 tax ad valorem for operating purposes. The total tax levied by  
the

15-44 governing body of a local government pursuant to this section  
must

16-1 not exceed a rate calculated to produce revenue equal to the  
16-2 difference between the:

16-3 (a) Amount of revenue from supplemental city-county relief  
16-4 tax

16-4 estimated to be received by the county pursuant to subsection ~~{8}~~  
16-5 **10**

16-5 of NRS 360.690; and

16-6 (b) The tax that the county would have been estimated to  
16-7 receive

16-7 if the estimate for the total revenue available from the tax was  
16-8 equal

16-8 to the amount of money that would be generated by applying a  
16-9 tax

16-9 rate of \$1.15 per \$100 of assessed valuation to the assessed

16-10 valuation of the county,

16-11 multiplied by the proportion determined for the local  
16-12 government

16-12 pursuant to subparagraph (2) of paragraph (a) of subsection 4 of

16-13 NRS 360.690~~{.}~~, *subparagraph (2) of paragraph (a) of*  
16-14 *subsection*

16-14 *5 of NRS 360.690 or subparagraph (2) of paragraph (a) of*

16-15 *subsection 6 of NRS 360.690, as appropriate.*

16-16 2. Any additional taxes ad valorem levied as a result of the  
16-17 application of this section must not be included in the base from  
16-18 which the allowed revenue from taxes ad valorem for the next  
16-19 subsequent year is computed.

16-20 3. As used in this section, "local government" has the  
16-21 meaning

16-21 ascribed to it in NRS 360.640.

16-22 **Sec. 5.** NRS 354.598747 is hereby amended to read as  
16-23 follows:

16-24 354.598747 1. To calculate the amount to be distributed  
16-25 pursuant to the provisions of NRS 360.680 and 360.690 from a  
16-26 county's subaccount in the Local Government Tax Distribution

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16-27 Account to a local government, special district or enterprise district

16-28 after it assumes the functions of another local government, special

16-29 district or enterprise district:

16-30 (a) Except as otherwise provided in this ~~{subsection and~~  
16-31 ~~subsection 2,}~~ **section**, the Executive Director of the Department of

16-32 Taxation shall:

16-33 (1) Add the amounts calculated pursuant to subsection 1 or 2

16-34 of NRS 360.680 for each local government, special district or  
16-35 enterprise district and allocate the combined amount to the local  
16-36 government, special district or enterprise district that assumes the

16-37 functions; and

16-38 (2) If applicable, add the *average change in* population and  
16-39 average change in the assessed valuation of ~~{the}~~ taxable property

16-40 that would otherwise be allowed to the local government or special

16-41 district whose functions are assumed, including the assessed  
16-42 valuation attributable to a redevelopment agency but excluding the

16-43 portion attributable to the net proceeds of minerals, pursuant to  
16-44 subsection 4, 5 or 6 of NRS 360.690, *as appropriate*, to the  
16-45 *average change in* population and average change in assessed

17-1 valuation for the local government, special district or enterprise  
17-2 district that assumes the functions.

17-3 (b) If two or more local governments, special districts or  
17-4 enterprise districts assume the functions of another local  
17-5 government, special district or enterprise district, the additional  
17-6 revenue must be divided among the local governments, special  
17-7 districts or enterprise districts that assume the functions on the  
basis

17-8 of the proportionate costs of the functions assumed.

17-9 The Nevada Tax Commission shall not allow any increase in the  
17-10 allowed revenue from the taxes contained in the county's  
17-11 subaccount in the Local Government Tax Distribution Account  
if

17-12 the increase would result in a decrease in revenue of any local  
17-13 government, special district or enterprise district in the county  
that

17-14 does not assume those functions. If more than one local  
government,

17-15 special district or enterprise district assumes the functions, the

17-16 Nevada Tax Commission shall determine the appropriate  
amounts

17-17 calculated pursuant to subparagraphs (1) and (2) of paragraph  
(a).

17-18 2. If a city disincorporates, the board of county  
commissioners

17-19 of the county in which the city is located must determine the  
amount

17-20 the unincorporated town created by the disincorporation will  
receive

17-21 pursuant to the provisions of NRS 360.600 to 360.740,  
inclusive.

17-22 3. As used in this section:

17-23 (a) "Enterprise district" has the meaning ascribed to it in  
17-24 NRS 360.620.

17-25 (b) "Local government" has the meaning ascribed to it in

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17-26 NRS 360.640.

17-27 (c) "Special district" has the meaning ascribed to it in

17-28 NRS 360.650.

17-29

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**PROPOSED AMENDMENT TO S.B. 470**

Submitted by Southwest Airlines  
and the Air Transport Association

Amend Section 4, page 2, line 2-23 as follows:

1. In a county whose population is less than 100,000, [T]the governing body of a city may by ordinance, but not as in a case of emergency, impose a tax of not more than:

(a) *Four cents per gallon on fuel for jet or turbine-powered aircraft; and*

(b) *Eight cents per gallon on aviation fuel, sold, distributed or used at an airport which is owned or operated by the city.*

Amend Section 5.2(c), page 3, line 3-23 as follows:

(c) In a county whose population is ~~more than 100,000 and less than 400,000~~, [P] promoting the use of an airport, including, without limitation, increasing the number and availability of flights at the airport;

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