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Explanation of BDR 32-154

This BDR repeals a variety of statutory exemptions from property taxes and from all of the sales and use taxes other than the basic 2 percent sales and use tax (the referred measure that requires a vote of the people to amend) which are not required for the necessities of life, not constitutionally required, or whose repeal would merely increase administrative costs without increasing the net public revenue.

A. Repealed Provisions

Section 81 repeals 90 sections of NRS and 2 sections of Statutes of Nevada that relate to tax exemptions:

NRS 361.017 and 361.042 are repealed to delete definitions that occur only in other repealed sections.

NRS 361.0605 is repealed to remove the exemption from the property tax for land used by the public at no charge as a park.

NRS 361.061 is repealed to remove the exemption from the property tax for privately owned airports that are used by the public.

NRS 361.062 is repealed to remove the exemption from the property tax for property of trusts that are created for the benefit and furtherance of public functions.

NRS 361.065 is repealed to remove the exemption from the property tax for the property of school districts and charter schools. (Note that most of this property will remain exempt pursuant to section 3).

NRS 361.0685 is repealed to remove a partial abatement of the property tax for personal property and real property of certain businesses that are involved with recycling and are certified by the Commission on Economic Development.

NRS 361.0687 is repealed to remove a partial abatement of the property tax for certain new or expanded businesses that are approved by the Commission on Economic Development.

NRS 361.077 is repealed to remove the exemption from the property tax for property that is used for the control of air or water pollution.

NRS 361.078 is repealed to remove the exemption from the property tax for residential property that contains a shelter for protection against radioactive fallout.

NRS 361.079 is repealed to remove the exemption from the property tax for qualified systems that use wind, geothermal resources, solid wastes or water for heating, cooling or providing electricity.

NRS 361.080 is repealed to remove the exemption from the property tax for property of surviving spouses and orphans.

- NRS 361.010 is repealed to remove the exemption from the property tax for the property of the Nevada State Bar.
- NRS 361.011 is repealed to remove the exemption from the property tax for the property of the Nathan Adelson Hospice.
- NRS 361.012 is repealed to remove the exemption from the property tax for the property of the Nevada State Bar.
- NRS 361.013 is repealed to remove the exemption from the property tax for the property of charitable foundations that are established by the Board of Regents of the University of Nevada.
- NRS 361.014 is repealed to remove the exemption from the property tax for the property of property located on the University and Community College System of Nevada.
- NRS 361.015 is repealed to remove the exemption from the property tax for property owned by a nationality or territory in the University of Nevada, Reno, or University of Nevada, Las Vegas.
- NRS 361.016 is repealed to remove the exemption from the property tax for the property of nonprofit private schools.
- NRS 361.017 is repealed to remove the exemption from the property tax for the property of certain apprenticeship programs.
- NRS 361.018 is repealed to remove the exemption from the property tax for the property of Parading County Clubs, Moros, Red Sox Inc.
- NRS 361.019 is repealed to remove the exemption from the property tax for certain property of the Nevada Museum of Art, YMCA, YWCA, Red Cross, Salvation Army, Girl Scouts, Camp Fire Girls, Boy Scouts and Sierra Arts Foundation.
- NRS 361.020 is repealed to remove the exemption from the property tax for the property of the Nature Conservancy, Mountain Land Conservancy and Nevada Land Conservancy.
- NRS 361.021 is repealed to remove the exemption from the property tax for the Nevada Children's Foundation, Inc.
- NRS 361.022 is repealed to remove the exemption from the property tax for the Nevada Heritage Association, Inc.
- NRS 361.023 is repealed to remove the exemption from the property tax for certain property of churches and temples.
- NRS 361.024 is repealed to remove the exemption from the property tax for certain property of churches and temples.
- NRS 361.025 is repealed to remove the exemption from the property tax for certain property of churches and temples.
- NRS 361.026 is repealed to remove the exemption from the property tax for certain property of churches and temples.
- NRS 361.027 is repealed to remove the exemption from the property tax for certain property of churches and temples.
- NRS 361.028 is repealed to remove the exemption from the property tax for certain property of churches and temples.
- NRS 361.029 is repealed to remove the exemption from the property tax for certain property of churches and temples.
- NRS 361.030 is repealed to remove the exemption from the property tax for certain property of churches and temples.

- NRS 361.150 is repealed to remove the exemption from the property tax for the property of volunteer fire departments.
- NRS 361.186 and 361.187 are repealed for statutory consistency with section 4, which repeals an exemption from the property tax for certain fine art on public display. NRS 361.186 reduces that exemption if an admission fee is collected for the exhibition and NRS 361.187 applies that exemption to a person who leases the fine art on public display.
- NRS 361.797 is repealed to remove the allowance against the property tax for an owner of property that has been admitted to the program for the physical preservation of certain lines of railroad on which service has been discontinued.
- NRS 371.101 is repealed to remove the partial exemption from the governmental services tax for a vehicle registered by a surviving spouse or an orphan.
- NRS 371.102 is repealed to remove the partial exemption from the governmental services tax for a vehicle registered by a blind person.
- NRS 374.280 is repealed to remove the exemption from the LSST and related taxes for fuel used to propel motor vehicles. Note that the repeal of this exemption authorizes the imposition of those taxes on the sales of motor vehicle fuel, and that section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of such a tax on motor vehicle fuel must be used for the construction, maintenance and repair of public highways.
- NRS 374.285 is repealed to remove the exemptions from the LSST and related taxes for animals and plants if their products are ordinarily intended for human consumption, for the feed for such animals, and for the fertilizer for such plants.
- NRS 374.286 is repealed to remove the exemption from the LSST and related taxes for farm machinery and equipment.
- NRS 374.291 is repealed to remove the exemption from the LSST and related taxes for certain works of fine art for public display.
- NRS 374.2911 is repealed for statutory consistency with the repeal of NRS 374.291. NRS 374.2911 reduces the exemption for works of fine art for public display if an admission fee is charged for their exhibition.
- NRS 374.292 is repealed to remove the exemption from the LSST and related taxes for textbooks sold within the University and Community College System of Nevada.
- NRS 374.295 is repealed to remove the exemption from the LSST and related taxes for certain containers.
- NRS 374.310 is repealed to remove the exemption from the LSST and related taxes for personal property used for the performance of certain contracts on public works.

- NRS 374.315 is repealed to remove the exemption from the LSST and related taxes for personal property used for the performance of certain written contracts.
- NRS 374.320 is repealed to remove the exemption from the LSST and related taxes for newspapers.
- NRS 374.321 is repealed to remove exemptions from the LSST and related taxes for manufactured homes and mobile homes.
- NRS 374.322 is repealed to remove the exemption from the LSST and related taxes for aircraft, aircraft engines and component parts of aircraft.
- NRS 374.323 is repealed to remove the exemption from the LSST and related taxes for engines, chassis, parts and components of professional racing vehicles and for certain vehicles used by a professional racing team or sanctioning body.
- NRS 374.325 is repealed to remove the exemption from the LSST and related taxes for occasional sales of tangible personal property.
- NRS 374.3305 is repealed to remove the exemption from the LSST and related taxes for personal property sold by or to nonprofit organizations created for religious, charitable or educational purposes.
- NRS 374.3306 and 374.3307 are repealed for statutory consistency with the repeal of NRS 374.3305. NRS 374.3306 and 374.3307 provide prerequisites for claiming the repealed exemption.
- NRS 374.357 is repealed to remove the partial abatement from the LSST and related taxes for eligible machinery and equipment used by certain new or expanded businesses.
- NRS 374.388 is repealed for statutory consistency with the repeal of NRS 374.321. NRS 374.388 sets forth a presumption applicable only to the repealed exemption.
- NRS 374.643 is repealed to remove the credit against or refund of the LSST and related taxes for a business within a specially benefited zone for economic development.
- NRS 427A.450, 427A.455, 427A.460, 427A.465, 427A.470, 427A.475, 427A.480, 427A.485, 427A.490, 427A.495, 427A.500, 427A.505, 427A.510, 427A.515, 427A.520, 427A.522, 427A.525, 427A.530, 427A.535, 427A.540, 427A.545, 427A.550, 427A.555, 427A.560, 427A.565, 427A.570, 427A.575, 427A.580, 427A.585, 427A.590, 427A.595 and 427A.600 are repealed to remove the provisions requiring a partial refund of property taxes to certain senior citizens.
- NRS 439.660 is repealed for statutory consistency with the repeal of NRS 427A.450 to 427A.600, inclusive. NRS 439.660 provides for the coordination of procedures for the administration of the repealed provisions and certain provisions regarding subsidies for pharmaceutical services for senior citizens.

Section 3 of chapter 335, Statutes of Nevada 2001, is repealed to prevent a future amendment to NRS 361.0687 from becoming effective because that section is being repealed by this BDR.

Section 8 of chapter 335, Statutes of Nevada 2001, is repealed to delete certain transitory provisions regarding the granting of two partial abatements from taxes that are being repealed by this BDR.

Please note that the following sections containing tax exemptions are not being repealed for the following reasons:

NRS 361.050, which provides an exemption from the property tax for the property of the United States, since the exemption is required by the U.S. Constitution.

NRS 361.055, which provides an exemption from the property tax for the property of this state, since the imposition of the property tax on that property would merely increase administrative costs without increasing the net public revenue.

NRS 361.067, which provides an exemption from the property tax for vehicles, since, pursuant to section 1 of article 10 of the Nevada Constitution, vehicles are subject to the governmental services tax in lieu of the property tax. (Note that this BDR repeals certain exemptions from the governmental services tax.)

NRS 374.275, which provides an exemption from the LSST and related taxes for the proceeds of mines, since this exemption is required by section 5 of article 10 of the Nevada Constitution.

NRS 374.335, 374.340 and 374.350, which respectively provide exemptions from the LSST and related taxes for certain sales to common carriers, property shipped outside the State pursuant to a sales contract and property on which a sales tax has already been paid, since these exemptions are required by the Commerce Clause of the U.S. Constitution and to avoid double taxation.

B. Amendatory Provisions

Section 1 amends NRS 360.225 to remove references to the partial abatement of property taxes on new and expanded businesses currently provided for in NRS 361.0687 and the abatement of LSST and related taxes on eligible machinery or equipment currently provided for in NRS 374.357, since both of those abatements are being repealed.

Section 2 removes from NRS 360.750 all references to the partial abatements from the taxes imposed pursuant to chapters 361 (property tax) and 374 (LSST and related taxes) on new or expanded businesses, since those partial abatements are being repealed.

Section 3 amends NRS 361.060 to restrict the exemption from the property tax for local governmental entities to the Nevada Rural Housing Authority (who is required to make certain payments in lieu of taxes pursuant to NRS 315.990) and those local governmental entities that receive any portion of the proceeds of the property tax (since the imposition of the property tax on their property would merely increase administrative costs without increasing the net public revenue). Note that school districts and charter schools, whose exemption from the property tax is being repealed by section 81, would now be exempt under this section as a result of their receipt of proceeds of the property tax.

Section 4 amends NRS 361.068 to repeal the exemptions from the property tax for livestock, colonies of bees, boats, slide-in campers and camper shells, certain fine art for public display, and personal property owned by a nonresident who is located in this state solely for an event that is transient in nature. This section retains exemptions for business inventories (as required by section 1 of article 10 of the Nevada Constitution), pipe used to convey water and personal property for which the annual taxes would be less than the cost of collecting those taxes.

Section 5 amends NRS 361.155 to delete references to the exemptions from the property tax provided for certain organizations pursuant to NRS 361.088 and 361.098 to 361.150, inclusive, since those exemptions are being repealed.

Section 6 amends NRS 361.1565 to delete references to the exemptions from the property tax provided for surviving spouses, orphan children and blind persons pursuant to NRS 361.080 and 361.085, since those exemptions are being repealed.

Section 7 amends NRS 361.157, which provides that any real estate which is otherwise exempt from the property tax becomes subject to taxation if it is used as a residence or in a business conducted for profit. The following properties to which that provision currently does not apply have been deleted, in effect making them subject to taxation when used as a residence or in a business conducted for profit:

1. Property located upon a public airport, park, market or fairground;
2. Property of any state-supported educational institution;
3. Vending stand locations and facilities operated by blind persons;
4. Leases held for development of geothermal resources;
5. Property that is made available to a public officer or employee, incident to or in the course of public employment;
6. A parsonage;
7. Property owned by a charitable or religious organization which is used as a residence by a person carrying out the activities of the organization;
8. Rental of meeting rooms for periods of less than 30 consecutive days; and
9. Property used by a nonprofit organization to provide day care for children.

Section 8 amends NRS 361.159, which provides that any personal property which is otherwise exempt from the property tax becomes subject to taxation if it is used by a business conducted for profit. The subsection currently providing that this provision does not apply to personal property used in vending stands operated by blind persons and personal property owned and used by a public airport is deleted, thus making them subject to taxation.

Section 9 amends NRS 361.484, which currently provides for the abatement of property taxes on real property acquired by the Federal Government or the State or any of its political subdivisions for the portion of the fiscal year in which that property is owned by the governmental entity. This section is amended to limit the abatement solely to the governmental entities whose property will be exempt from taxation after the enactment of this BDR.

Section 10 amends NRS 361A.286 to delete a reference to property exempted from taxation as a result of its ownership by the Nature Conservancy, the American Land Conservancy or the Nevada Land Conservancy, since the property tax exemption for these organizations is being repealed.

Section 11 amends NRS 365.210, which restricts the authority of certain local governmental entities to levy excise, privilege or occupation taxes on motor vehicle fuel and fuel for jet or turbine-powered aircraft. Since this BDR repeals the exemption from the LSST and related taxes for motor vehicle fuel, this section is amended to allow the imposition of those taxes on motor vehicle fuel and fuel for jet or turbine-powered aircraft.

Section 12 amends NRS 371.100, which currently exempts governmental vehicles, emergency vehicles and certain vehicles operated for elderly or handicapped persons from the governmental services tax. This section limits the exemptions to vehicles owned exclusively by the United States (as required by the U.S. Constitution), and by the State of Nevada or any local governmental entity that receives a portion of the proceeds of the tax (since the imposition of the property tax on that property would merely increase administrative costs without increasing the net public revenue). This section also repeals the exemption for vehicles used by a private person as part of a system that uses public money to operate the system for public transportation in an urban area.

Sections 13 and 14 respectively amend NRS 371.105 and 371.106 to delete references to NRS 371.101 and 371.102, which are being repealed.

Section 15 amends NRS 372.7263 to replace a reference to NRS 374.286, which contains a definition of "farm machinery and equipment" and is being repealed by this BDR, with a reference to NRS 374.7273, to which this definition is being added (see section 22).

Section 16 amends NRS 374.040, which defines "occasional sale" for purposes of the LSST and related taxes. Since all occurrences in chapter 374 of NRS of "occasional sale" are being repealed other than a reference to the "occasional sale of a vehicle," all irrelevant portions of the definition are being repealed.

Section 17 amends NRS 374.055, which defines "retail sale" and "sale by retail," by deleting the exclusion from those definitions of certain works of fine art for public display, in effect including them in those definitions and repealing this definitional exemption from the LSST and related taxes.

Section 18 amends NRS 374.085, which defines "storage, use or other consumption," by deleting the exclusion from that definition of certain works of fine art for public display, in effect including them in that definition and repealing this definitional exemption from the LSST and related taxes.

Section 19 amends NRS 374.330, which currently exempts from the LSST and related taxes property sold to the Federal Government, to the State of Nevada or its unincorporated agencies and instrumentalities, or to the political subdivisions of the State. The exemption is being limited to the Federal Government (as required by the U.S. Constitution), and to the State of Nevada, state entities who receive legislative appropriations or whose expenditures of public money are approved by the Legislature, and political subdivisions of the State (since the imposition of the tax on these governmental entities would merely increase administrative costs without increasing the net public revenue).

Section 20 amends NRS 374.331, which currently exempts from the LSST and related taxes property loaned or donated to the Federal Government, to the State of Nevada or its unincorporated agencies and instrumentalities, or to the political subdivisions of the State. The exemption is being limited to the Federal Government (as required by the U.S. Constitution), and to the State of Nevada, state entities who receive legislative appropriations or whose expenditures of public money are approved by the Legislature, and political subdivisions of the State (since the imposition of the tax on these governmental entities would merely increase administrative costs without increasing the net public revenue). In addition, this section deletes the exemption for religious or charitable organizations.

Section 21 amends NRS 374.345, which applies the LSST and related taxes to contractors of certain exempt entities unless the contractors are a constituent part of those entities, to delete a reference to exempt religious or charitable entities. (The exemption for religious and charitable entities is being repealed by section 81).

Section 22 amends NRS 374.7273 by removing a reference to NRS 374.286, which defines "farm machinery and equipment" and is being repealed by this BDR, and adding the definition to this section.

Section 23 amends NRS 374.729 in conformity with the amendment to NRS 374.330 (see section 19).

Section 24 amends NRS 374.785 for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of this section provide a mechanism for the separate accounting and appropriate use of those proceeds from the LSST.

Section 25 amends NRS 374A.020, which provides procedures for the collection and administration of a local tax for school facilities, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of this section clarify that the expenditures authorized by NRS 374A.020 do not apply to those proceeds allocated for highway construction pursuant to NRS 374.785 (see section 24).

Sections 26 to 30, inclusive, amend the first parallel section of NRS 376A.040, which is effective through September 30, 2029, the second parallel section of NRS 376A.040, which becomes effective on October 1, 2029, the first parallel section of NRS 376A.050, which is effective through September 30, 2029, the second parallel section of NRS 376A.050, which becomes effective on October 1, 2029, and NRS 376A.080, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the taxes for the development of open-space land imposed pursuant to chapter 376A of NRS.

Sections 31, 32 and 33 respectively amend NRS 377.050, 377.055 and 377.057 for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the city-county relief tax imposed pursuant to chapter 377 of NRS.

Sections 34 to 37, inclusive, amend NRS 377A.050, 377A.064, 377A.070 and 377A.100, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these

sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the taxes imposed pursuant to chapter 377A of NRS for a public transit system, for the construction, maintenance and repair of public roads and for the promotion of tourism.

Sections 38 to 43, inclusive, amend NRS 377B.100, 377B.110, 377B.130, 377B.150, 377B.190 and 377B.200, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the tax for infrastructure imposed pursuant to chapter 377B of NRS.

Section 44 amends NRS 266.267 to delete a reference to a partial abatement from the LSST and related taxes pursuant to NRS 374.357, since that abatement is being repealed.

Section 45 amends NRS 274.230 to delete a reference to NRS 374.643, which is being repealed.

Section 46 amends NRS 274.270 to delete a reference to NRS 374.643, which is being repealed.

Section 47 amends NRS 387.1235 for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of this section clarify that those proceeds of the LSST and related taxes must not be included in the local money available for public schools.

Section 48 amends NRS 408.235 for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. NRS 408.235, which provides that the proceeds from excise taxes on motor vehicle fuel must be deposited in the State Highway Fund, is amended to allow the administration of those proceeds from the LSST and related taxes in the manner provided in this BDR.

Sections 49, 50 and 51 respectively amend NRS 422.2725, 439.640 and 439.645 to replace certain definitions contained in NRS 427A.480 and 427A.485, which are being repealed by this BDR.

Section 52 amends NRS 482.3795 to repeal an exemption from the governmental services tax for certain fire trucks.

Section 53 amends NRS 482.3811 to repeal an exemption from the governmental services tax for certain antique trucks and truck-tractors.

Section 54 amends NRS 484.473 to replace a definition contained in NRS 361.017, which is being repealed by this BDR.

Section 55 amends NRS 488.075 for statutory consistency with the repeal of the exemption from the LSST and related taxes for the occasional sales of boats. This section prevents the certification of a boat upon proof of its exemption solely from the sales tax imposed by chapter 372 of NRS.

Section 56 amends NRS 502.075 to replace a definition contained in NRS 361.085, which is being repealed by this BDR.

Sections 57, 58 and 59 respectively amend NRS 543.630, 543.650 and 543.690 for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the taxes imposed for the control of floods pursuant to NRS 543.170 to 543.830, inclusive.

Section 60 amends NRS 694C.450 to repeal an exemption from sales taxes for captive insurers.

Section 61 amends NRS 695A.550 to repeal an exemption from personal property taxes and sales taxes for fraternal benefit societies.

Section 62 amends NRS 705.425 to repeal a reference to an allowance from the property tax provided by NRS 361.797, which is being repealed by this BDR.

Sections 63 to 67, inclusive, amend sections 8A.070, 8A.100, 8A.120, 8A.130 and 8A.140 of the Charter of Carson City, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the taxes imposed pursuant to article 8A of the Charter of Carson City.

Section 68 amends section 2.320 of the Charter of the City of Henderson to delete a reference to a partial abatement from the LSST and related taxes pursuant to NRS 374.357, since that abatement is being repealed.

Section 69 amends section 29 of the Local Government Tax Act of 1991, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of this section provide a mechanism for the separate accounting and appropriate use of those proceeds from the taxes imposed pursuant to section 29 of the Local Government Tax Act of 1991.

Sections 70 to 73, inclusive, amend sections 3, 6, 8 and 10 of the Elko County Hospital Tax, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the Elko County Hospital Tax.

Section 74 amends section 24 of the Railroad Grade Separation Projects Act, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of this section provide a mechanism for the separate accounting and appropriate use of those proceeds from the tax imposed pursuant to section 24 of the Railroad Grade Separation Projects Act.

Sections 75 to 79, inclusive, amend sections 17, 20, 22, 23 and 24 of the Douglas County Sales and Use Tax Act of 1999, for statutory consistency with the repeal of the exemption from the LSST and related taxes for motor vehicle fuel. Since section 5 of article 9 of the Nevada Constitution requires that the proceeds from the imposition of any excise tax on motor vehicle fuel must be used for highway construction, the amendatory provisions of these sections provide a mechanism for the separate accounting and appropriate use of those proceeds from the tax imposed pursuant to Douglas County Sales and Use Tax Act of 1999.

Section 80 consists of technical amendments which repeal the effective date of a future amendment to a section of NRS which is being repealed by this BDR and causes the expiration by limitation of amendments to two sections of NRS being repealed by this BDR.

Section 81 is the list of repealed sections that is described in detail at the beginning of this document.

Section 82 consists of transitory provisions regarding the effect of this BDR regarding certain taxes and agreements existing before this BDR becomes effective.

Section 83 provides that this BDR becomes effective on July 1, 2003. Subsections 2 and 3 simply make the same change to both parallel sections of NRS 376A.040 and 376A.050 which are set in current law so that the first parallel sections expire by limitation and the second parallel sections become effective on October 1, 2029.