
ASSEMBLY BILL NO. 355—ASSEMBLYWOMAN GIUNCHIGLIANI

MARCH 17, 2003

Referred to Committee on Government Affairs

SUMMARY—Provides for exemption from personal property taxation for certain commercial helicopters that use preferred facility for takeoff and landing in certain larger counties. (BDR 44-877)

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

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

AN ACT relating to aeronautics; requiring the board of county commissioners of certain larger counties to designate a preferred airport or other preferred facility for the takeoff and landing of certain commercial helicopters; establishing a program for the exemption from personal property taxation of certain commercial helicopters that use the designated preferred airport or other preferred facility; and providing other matters properly relating thereto.

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

- 1 **Section 1.** Chapter 495 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2, 3 and 4 of this act.
3 **Sec. 2.** *As used in sections 2, 3 and 4 of this act, unless the*
4 *context otherwise requires, “commercial helicopter” means a*
5 *rotary-wing aircraft that is operated by a person in the course of*
6 *conducting a business for which a business license is required*
7 *pursuant to NRS 364A.130. The term does not include a rotary-*
8 *wing aircraft that is operated:*
9 1. *As an air ambulance, as that term is defined in*
10 *NRS 450B.030;*
11 2. *By or in cooperation with a law enforcement agency;*



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1 3. *By a radio station or television station; or*
2 4. *By or in cooperation with the military or naval forces of*
3 *this state or of the United States.*

4 **Sec. 3.** 1. *The board of county commissioners of each*
5 *county whose population is 400,000 or more shall designate a*
6 *preferred airport or other preferred facility for the takeoff and*
7 *landing of commercial helicopters.*

8 2. *The preferred airport or other preferred facility designated*
9 *pursuant to subsection 1 must not be the largest airport that is*
10 *located within the county.*

11 **Sec. 4.** 1. *The board of county commissioners of each*
12 *county whose population is 400,000 or more shall develop a*
13 *program pursuant to which, if a commercial helicopter uses the*
14 *preferred airport or other preferred facility designated pursuant to*
15 *subsection 1 of section 3 of this act, the owner of the commercial*
16 *helicopter is thereby eligible to receive an exemption from the*
17 *personal property tax which would otherwise be attributable to*
18 *and due for that helicopter pursuant to chapter 361 of NRS.*

19 2. *The program developed pursuant to subsection 1:*

20 (a) *Must be developed in cooperation with the county assessor*
21 *of the county;*

22 (b) *Must not allow the tax exemption described in that*
23 *subsection until the fiscal year beginning on July 1, 2004;*

24 (c) *Must set forth minimum thresholds, measured in number*
25 *of days or by a percentage of takeoffs and landings, for the usage*
26 *of the preferred airport or other preferred facility by a commercial*
27 *helicopter before the owner of that helicopter is eligible to receive*
28 *the tax exemption described in that subsection; and*

29 (d) *Must require an owner of a commercial helicopter who*
30 *desires to receive the tax exemption described in that subsection*
31 *to, on an annual basis:*

32 (1) *Reapply for the exemption; and*

33 (2) *Provide proof that the commercial helicopter is using*
34 *the preferred airport or other preferred facility in accordance with*
35 *the thresholds established pursuant to paragraph (c).*

36 **Sec. 5.** NRS 361.067 is hereby amended to read as follows:

37 361.067 ~~[All vehicles, as defined in NRS 371.020.]~~ *The*
38 *following vehicles* are exempt from taxation under the provisions of
39 this chapter ~~[]~~:

40 1. *All vehicles, as defined in NRS 371.020, except mobile*
41 *homes which constitute "real estate" or "real property."*

42 2. *Commercial helicopters meeting the requirements of the*
43 *program established pursuant to section 4 of this act.*



- 1 **Sec. 6.** A board of county commissioners shall make the
- 2 designation required pursuant to subsection 1 of section 3 of this act
- 3 on or before January 1, 2004.
- 4 **Sec. 7.** This act becomes effective on July 1, 2003.

