

ASSEMBLY BILL NO. 355—ASSEMBLYWOMAN GIUNCHIGLIANI

MARCH 17, 2003

Referred to Committee on Government Affairs

SUMMARY—Provides in certain larger counties for temporary exemption from personal property taxation for certain commercial helicopters and establishes temporary moratorium on construction or operation of new heliports. (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 and to establish certain guidelines for noise for those helicopters; establishing a program for the temporary exemption from personal property taxation of certain commercial helicopters that use the designated preferred airport or other preferred facility or meet the established guidelines for noise; establishing a temporary moratorium on the construction or operation of new heliports; 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*



\* A B 3 5 5 R 1 \*

1 *pursuant to NRS 364A.130. The term does not include a rotary-*  
2 *wing aircraft that is operated:*  
3 *1. As an air ambulance, as that term is defined in*  
4 *NRS 450B.030;*  
5 *2. By or in cooperation with a law enforcement agency, fire-*  
6 *fighting agency or other governmental agency for purposes related*  
7 *to the protection of public health and safety;*  
8 *3. By a radio station or television station; or*  
9 *4. By or in cooperation with the military or naval forces of*  
10 *this state or of the United States.*  
11 **Sec. 3. 1. The board of county commissioners of each**  
12 **county whose population is 400,000 or more shall:**  
13 *(a) Designate a preferred airport or other preferred facility for*  
14 *the takeoff and landing of commercial helicopters; and*  
15 *(b) In consultation with persons having expertise and*  
16 *experience with respect to noise that is emitted and generated by*  
17 *helicopters, establish guidelines for noise for commercial*  
18 *helicopters.*  
19 *2. The preferred airport or other preferred facility designated*  
20 *pursuant to paragraph (a) of subsection 1:*  
21 *(a) Must not be the largest airport that is located within the*  
22 *county;*  
23 *(b) Must not be located within an urban area; and*  
24 *(c) Must be selected, insofar as is practicable, on the basis that*  
25 *its location will reduce:*  
26 *(1) The overall impact on the county and on the residents of*  
27 *the county of noise that is emitted and generated by commercial*  
28 *helicopters; and*  
29 *(2) The risk of danger to the residents of the county related*  
30 *to helicopter traffic.*  
31 *3. As used in this section, "urban area" means the area*  
32 *encompassed within 5 miles from the boundaries of a city or town*  
33 *whose population is 10,000 or more.*  
34 **Sec. 4. 1. The board of county commissioners of each**  
35 **county whose population is 400,000 or more shall develop a**  
36 **program pursuant to which, if a commercial helicopter:**  
37 *(a) Uses the preferred airport or other preferred facility*  
38 *designated pursuant to paragraph (a) of subsection 1 of section 3*  
39 *of this act; or*  
40 *(b) Meets the guidelines for noise established pursuant to*  
41 *paragraph (b) of subsection 1 of section 3 of this act,*  
42 *the owner of the commercial helicopter is thereby eligible to*  
43 *receive an exemption from the personal property tax which would*  
44 *otherwise be attributable to and due for that helicopter pursuant to*  
45 *chapter 361 of NRS.*



1       2. *The program developed pursuant to subsection 1:*  
2       (a) *Must be developed in cooperation with the county assessor*  
3 *of the county;*

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

6       (c) *Must, with respect to the portion of the program which*  
7 *relates to the use by commercial helicopters of the preferred*  
8 *airport or other preferred facility, set forth minimum thresholds,*  
9 *measured in number of days or by a percentage of takeoffs and*  
10 *landings, for the usage of the preferred airport or other preferred*  
11 *facility by a commercial helicopter before the owner of that*  
12 *helicopter is eligible to receive the tax exemption described in*  
13 *subsection 1;*

14       (d) *Must require an owner of a commercial helicopter who*  
15 *desires to receive the tax exemption described in subsection 1 for*  
16 *using the preferred airport or other preferred facility to, on an*  
17 *annual basis:*

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

19           (2) *Provide proof that the commercial helicopter is using*  
20 *the preferred airport or other preferred facility in accordance with*  
21 *the thresholds established pursuant to paragraph (c); and*

22       (e) *Must require an owner of a commercial helicopter who*  
23 *desires to receive the tax exemption described in subsection 1 for*  
24 *meeting the guidelines for noise established pursuant to*  
25 *paragraph (b) of subsection 1 of section 3 of this act to, on an*  
26 *annual basis:*

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

28           (2) *Provide proof that the commercial helicopter is meeting*  
29 *those guidelines for noise.*

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

31       361.067 ~~[All vehicles, as defined in NRS 371.020.]~~ *The*  
32 *following vehicles* are exempt from taxation under the provisions of  
33 this chapter ~~[ ]~~:

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

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

38       **Sec. 6.** 1. Except as otherwise provided in subsection 2, the  
39 board of county commissioners of a county whose population is  
40 400,000 or more, and any other governmental entity within such a  
41 county, shall not, during the period commencing on July 1, 2003,  
42 and ending on June 30, 2005:

43       (a) Authorize the construction or operation of a heliport that was  
44 not in existence on July 1, 2003; or



1 (b) Approve or issue any land use permit, the effect of which  
2 approval or issuance would be to authorize the construction or  
3 operation of a heliport that was not in existence on July 1, 2003.  
4 2. The provisions of subsection 1 do not apply to the extent  
5 that those provisions:  
6 (a) Are preempted or prohibited by federal law; or  
7 (b) Violate a condition to the receipt of federal money by this  
8 state or a political subdivision of this state.  
9 3. As used in this section:  
10 (a) "Helicopter" includes:  
11 (1) A rotary-wing aircraft; and  
12 (2) A steep-gradient aircraft that is capable of hovering.  
13 (b) "Helipad" means a temporary structure that is not designed  
14 for permanent use and is built on the ground to enable a helicopter  
15 to land safely.  
16 (c) "Heliport" means any area used or intended to be used for  
17 the takeoff or landing of helicopters. The term includes, without  
18 limitation:  
19 (1) Any and all areas and buildings that are associated with  
20 and necessary to the operation of the heliport; and  
21 (2) A helipad.  
22 (d) "Land use permit" means a building permit, a change in land  
23 use, a change in zoning, a conditional use permit, a special use  
24 permit, a waiver or a variance.  
25 **Sec. 7.** A board of county commissioners shall, on or before  
26 January 1, 2004:  
27 1. Make the designation required pursuant to paragraph (a) of  
28 subsection 1 of section 3 of this act; and  
29 2. Establish the guidelines for noise described in paragraph (b)  
30 of subsection 1 of section 3 of this act.  
31 **Sec. 8.** 1. This act becomes effective on July 1, 2003.  
32 2. Section 6 of this act expires by limitation on June 30, 2005.  
33 3. Sections 1 to 5, inclusive, and 7 of this act expire by  
34 limitation on June 30, 2007.

