

ASSEMBLY BILL NO. 355—ASSEMBLYWOMAN GIUNCHIGLIANI

MARCH 17, 2003

JOINT SPONSOR: SENATOR COFFIN

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, to make recommendations regarding noise-reducing technological modifications and other measures and to submit to the Federal Aviation Administration certain suggestions regarding new and alternative flight paths for such 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 comply substantially with the recommendations relating to noise reduction; 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:



* A B 3 5 5 R 3 *

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, fire-*
12 *fighting agency or other governmental agency for purposes related*
13 *to the protection of public health and safety;*
14 3. *By a radio station or television station; or*
15 4. *By or in cooperation with the military or naval forces of*
16 *this state or of the United States.*
17 **Sec. 3.** 1. *The board of county commissioners of each*
18 *county whose population is 400,000 or more shall:*
19 (a) *In consultation with affected local governmental entities,*
20 *designate a preferred airport or other preferred facility for the*
21 *takeoff and landing of commercial helicopters.*
22 (b) *In consultation with the advisory committee on aircraft*
23 *noise described in NRS 244.414 or such other committee or*
24 *advisory body as may be established by the county, recommend*
25 *technological modifications and other measures that may be taken*
26 *by the owners of commercial helicopters to reduce the noise that is*
27 *emitted and generated by such helicopters.*
28 (c) *Submit to the Federal Aviation Administration suggestions*
29 *that the Administration may consider for new and alternative*
30 *flight paths for commercial helicopters to eliminate or minimize*
31 *the flight of such helicopters over residential areas.*
32 2. *The preferred airport or other preferred facility designated*
33 *pursuant to paragraph (a) of subsection 1:*
34 (a) *Must not be the largest airport that is located within the*
35 *county;*
36 (b) *Must not be located within a residential area; and*
37 (c) *Must be selected, insofar as is practicable, on the basis that*
38 *its location will reduce:*
39 (1) *The overall impact on the county and on the residents of*
40 *the county of noise that is emitted and generated by commercial*
41 *helicopters; and*
42 (2) *The risk of danger to the residents of the county related*
43 *to helicopter traffic.*
44 3. *As used in this section, “residential area” means land that*
45 *is:*



- 1 (a) *Being used primarily for one- or two-family dwellings or*
- 2 *apartments; and*
- 3 (b) *Located adjacent to or near other residentially used land.*
- 4 **Sec. 4. 1.** *The board of county commissioners of each*
- 5 *county whose population is 400,000 or more shall develop a*
- 6 *program pursuant to which, if a commercial helicopter:*
- 7 (a) *Uses the preferred airport or other preferred facility*
- 8 *designated pursuant to paragraph (a) of subsection 1 of section 3*
- 9 *of this act; or*
- 10 (b) *Complies substantially with the technological modifications*
- 11 *and other measures that are recommended pursuant to paragraph*
- 12 *(b) of subsection 1 of section 3 of this act,*
- 13 *the owner of the commercial helicopter is thereby eligible to*
- 14 *receive an exemption from the personal property tax which would*
- 15 *otherwise be attributable to and due for that helicopter pursuant to*
- 16 *chapter 361 of NRS.*
- 17 **2.** *The program developed pursuant to subsection 1:*
- 18 (a) *Must be developed in cooperation with the county assessor*
- 19 *of the county;*
- 20 (b) *Must not allow the tax exemption described in that*
- 21 *subsection until the fiscal year beginning on July 1, 2004;*
- 22 (c) *Must, with respect to the portion of the program which*
- 23 *relates to the use by commercial helicopters of the preferred*
- 24 *airport or other preferred facility, set forth minimum thresholds,*
- 25 *measured in number of days or by a percentage of takeoffs and*
- 26 *landings, for the usage of the preferred airport or other preferred*
- 27 *facility by a commercial helicopter before the owner of that*
- 28 *helicopter is eligible to receive the tax exemption described in*
- 29 *subsection 1;*
- 30 (d) *Must, if an owner of a commercial helicopter desires to*
- 31 *receive the tax exemption for using the preferred airport or other*
- 32 *preferred facility, as described in paragraph (a) of that subsection,*
- 33 *require the owner to, on an annual basis:*
- 34 (1) *Reapply for the exemption; and*
- 35 (2) *Provide proof that the commercial helicopter is using*
- 36 *the preferred airport or other preferred facility in accordance with*
- 37 *the thresholds established pursuant to paragraph (c); and*
- 38 (e) *Must, if an owner of a commercial helicopter desires to*
- 39 *receive the tax exemption for complying substantially with the*
- 40 *technological modifications and other measures, as described in*
- 41 *paragraph (b) of that subsection, require the owner to, on an*
- 42 *annual basis:*
- 43 (1) *Reapply for the exemption; and*
- 44 (2) *Provide proof of substantial compliance with the*
- 45 *technological modifications and other measures that are*



1 *recommended pursuant to paragraph (b) of subsection 1 of section*
2 *3 of this act.*

3 **Sec. 5.** NRS 361.067 is hereby amended to read as follows:
4 361.067 ~~[All vehicles, as defined in NRS 371.020.]~~ *The*
5 *following vehicles* are exempt from taxation under the provisions of
6 this chapter ~~§~~:

7 *1. All vehicles, as defined in NRS 371.020,* except mobile
8 homes which constitute “real estate” or “real property.”

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

11 **Sec. 6.** 1. Except as otherwise provided in subsection 2, the
12 board of county commissioners of a county whose population is
13 400,000 or more, and any other governmental entity within such a
14 county, shall not, during the period commencing on July 1, 2003,
15 and ending on June 30, 2005:

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

18 (b) Approve or issue any land use permit, the effect of which
19 approval or issuance would be to authorize the construction or
20 operation of a heliport that was not in existence on July 1, 2003.

21 2. The provisions of subsection 1 do not apply to the extent
22 that those provisions:

23 (a) Are preempted or prohibited by federal law;

24 (b) Violate a condition to the receipt of federal money by this
25 state or a political subdivision of this state; or

26 (c) Preclude the construction or operation of a heliport which is
27 part of the preferred airport or other preferred facility designated
28 pursuant to paragraph (a) of subsection 1 of section 3 of this act.

29 3. As used in this section:

30 (a) “Helicopter” includes:

31 (1) A rotary-wing aircraft; and

32 (2) A steep-gradient aircraft that is capable of hovering.

33 (b) “Helipad” means a temporary structure that is not designed
34 for permanent use and is built on the ground to enable a helicopter
35 to land safely.

36 (c) “Heliport” means any area used or intended to be used for
37 the takeoff or landing of helicopters. The term includes, without
38 limitation:

39 (1) Any and all areas and buildings that are associated with
40 and necessary to the operation of the heliport; and

41 (2) A helipad.

42 (d) “Land use permit” means a building permit, a change in land
43 use, a change in zoning, a conditional use permit, a special use
44 permit, a waiver or a variance.



- 1 **Sec. 7.** A board of county commissioners shall, on or before
2 January 1, 2004:
3 1. Make the designation required pursuant to paragraph (a) of
4 subsection 1 of section 3 of this act; and
5 2. Establish the guidelines for noise described in paragraph (b)
6 of subsection 1 of section 3 of this act.
7 **Sec. 8.** 1. This act becomes effective on July 1, 2003.
8 2. Section 6 of this act expires by limitation on June 30, 2005.
9 3. Sections 1 to 5, inclusive, and 7 of this act expire by
10 limitation on June 30, 2007.

