

SENATE BILL NO. 293—SENATORS NEAL, TITUS,
O’CONNELL AND COFFIN

MARCH 14, 2003

Referred to Committee on Taxation

SUMMARY—Repeals certain exemptions and abatements from taxes on property and on retail sales or use of property. (BDR 32-154)

FISCAL NOTE: Effect on Local Government: No.
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 taxation; repealing certain exemptions and abatements from taxes on property and on the retail sales or use of property; providing for the disposition and use of the proceeds of certain taxes on the retail sales or use of fuel used to propel motor vehicles; and providing other matters properly relating thereto.

1 WHEREAS, The rapid growth in Nevada’s population and the
2 failure of current sources of governmental revenue to keep pace
3 with that growth have resulted in serious budgetary deficits for the
4 State and its political subdivisions; and

5 WHEREAS, Additional revenue is urgently required to provide
6 the basic governmental services necessary to ensure the health,
7 safety and welfare of the people of this state; and

8 WHEREAS, The severity of this economic situation necessitates
9 the review or repeal of those exemptions from taxes on property and
10 on the sales or use of property which are not essential to the health,
11 safety and welfare of the people of this state; and

12 WHEREAS, It is the intention of the Nevada Legislature to retain
13 only those tax exemptions which are necessary for the people of this
14 state to obtain the necessities of life or required to prevent any
15 unnecessary loss of revenue for the provision of basic governmental
16 services; now, therefore,



1 THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
2 SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:
3

4 **Section 1.** NRS 360.225 is hereby amended to read as follows:

5 360.225 1. During the course of an investigation undertaken
6 pursuant to NRS 360.130 of a person claiming:

7 (a) ~~[A partial abatement of property taxes pursuant to~~
8 ~~NRS 361.0687;~~

9 ~~—(b)]~~ An exemption from taxes upon the privilege of doing
10 business in this state pursuant to NRS 364A.170;

11 ~~[(c)]~~ or

12 (b) A deferral of the payment of taxes on the sale of capital
13 goods pursuant to NRS 372.397 or 374.402, ~~[- or~~

14 ~~—(d) An abatement of taxes on the gross receipts from the sale,~~
15 ~~storage, use or other consumption of eligible machinery or~~
16 ~~equipment pursuant to NRS 374.357,]~~

17 the Department shall investigate whether the person meets the
18 eligibility requirements for the ~~[abatement, partial abatement,]~~
19 exemption or deferral that the person is claiming.

20 2. If the Department finds that the person does not meet the
21 eligibility requirements for the ~~[abatement,]~~ exemption or deferral
22 which the person is claiming, the Department shall report its
23 findings to the Commission on Economic Development and take
24 any other necessary actions.

25 **Sec. 2.** NRS 360.750 is hereby amended to read as follows:

26 360.750 1. A person who intends to locate or expand a
27 business in this state may apply to the Commission on Economic
28 Development for a partial abatement of ~~[one or more of the taxes]~~
29 ~~the tax~~ imposed on the new or expanded business pursuant to
30 chapter ~~[361, 364A or 374]~~ 364A of NRS.

31 2. The Commission on Economic Development shall approve
32 an application for a partial abatement if the Commission makes the
33 following determinations:

34 (a) The business is consistent with:

35 (1) The state plan for industrial development and
36 diversification that is developed by the Commission pursuant to
37 NRS 231.067; and

38 (2) Any guidelines adopted pursuant to the state plan.

39 (b) The applicant has executed an agreement with the
40 Commission which states that the business will, after the date on
41 which a certificate of eligibility for the abatement is issued pursuant
42 to subsection 5, continue in operation in this state for a period
43 specified by the Commission, which must be at least 5 years, and
44 will continue to meet the eligibility requirements set forth in this



1 subsection. The agreement must bind the successors in interest of
2 the business for the specified period.

3 (c) The business is registered pursuant to the laws of this state or
4 the applicant commits to obtain a valid business license and all other
5 permits required by the county, city or town in which the business
6 operates.

7 (d) ~~Except as otherwise provided in NRS 361.0687, if~~ *If* the
8 business is a new business in a county whose population is 100,000
9 or more or a city whose population is 60,000 or more, the business
10 meets at least two of the following requirements:

11 (1) The business will have 75 or more full-time employees
12 on the payroll of the business by the fourth quarter that it is in
13 operation.

14 (2) Establishing the business will require the business to
15 make a capital investment of at least \$1,000,000 in this state.

16 (3) The average hourly wage that will be paid by the new
17 business to its employees in this state is at least 100 percent of the
18 average statewide hourly wage as established by the Employment
19 Security Division of the Department of Employment, Training and
20 Rehabilitation on July 1 of each fiscal year and:

21 (I) The business will provide a health insurance plan for
22 all employees that includes an option for health insurance coverage
23 for dependents of the employees; and

24 (II) The cost to the business for the benefits the business
25 provides to its employees in this state will meet the minimum
26 requirements for benefits established by the Commission by
27 regulation pursuant to subsection ~~9~~.

28 ~~(e) Except as otherwise provided in NRS 361.0687, if~~ **8.**

29 (e) *If* the business is a new business in a county whose
30 population is less than 100,000 or a city whose population is less
31 than 60,000, the business meets at least two of the following
32 requirements:

33 (1) The business will have 25 or more full-time employees
34 on the payroll of the business by the fourth quarter that it is in
35 operation.

36 (2) Establishing the business will require the business to
37 make a capital investment of at least \$250,000 in this state.

38 (3) The average hourly wage that will be paid by the new
39 business to its employees in this state is at least 100 percent of the
40 average statewide hourly wage as established by the Employment
41 Security Division of the Department of Employment, Training and
42 Rehabilitation on July 1 of each fiscal year and:

43 (I) The business will provide a health insurance plan for
44 all employees that includes an option for health insurance coverage
45 for dependents of the employees; and



1 (II) The cost to the business for the benefits the business
2 provides to its employees in this state will meet the minimum
3 requirements for benefits established by the Commission by
4 regulation pursuant to subsection ~~9~~ 8.
5 (f) If the business is an existing business, the business meets at
6 least two of the following requirements:
7 (1) The business will increase the number of employees on
8 its payroll by 10 percent more than it employed in the immediately
9 preceding fiscal year or by six employees, whichever is greater.
10 (2) The business will expand by making a capital investment
11 in this state in an amount equal to at least 20 percent of the value of
12 the tangible property possessed by the business in the immediately
13 preceding fiscal year. The determination of the value of the tangible
14 property possessed by the business in the immediately preceding
15 fiscal year must be made by the:
16 (I) County assessor of the county in which the business
17 will expand, if the business is locally assessed; or
18 (II) Department, if the business is centrally assessed.
19 (3) The average hourly wage that will be paid by the existing
20 business to its new employees in this state is at least 100 percent of
21 the average statewide hourly wage as established by the
22 Employment Security Division of the Department of Employment,
23 Training and Rehabilitation on July 1 of each fiscal year and:
24 (I) The business will provide a health insurance plan for
25 all new employees that includes an option for health insurance
26 coverage for dependents of the employees; and
27 (II) The cost to the business for the benefits the business
28 provides to its new employees in this state will meet the minimum
29 requirements for benefits established by the Commission by
30 regulation pursuant to subsection ~~9~~ 8.
31 3. Notwithstanding the provisions of subsection 2, the
32 Commission on Economic Development may:
33 (a) Approve an application for a partial abatement by a business
34 that does not meet the requirements set forth in paragraph (d), (e) or
35 (f) of subsection 2;
36 (b) Make the requirements set forth in paragraph (d), (e) or (f) of
37 subsection 2 more stringent; or
38 (c) Add additional requirements that a business must meet to
39 qualify for a partial abatement,
40 if the Commission determines that such action is necessary.
41 4. If a person submits an application to the Commission on
42 Economic Development pursuant to subsection 1, the Commission
43 shall provide notice to the governing body of the county and the city
44 or town, if any, in which the person intends to locate or expand a
45 business. The notice required pursuant to this subsection must set



1 forth the date, time and location of the hearing at which the
2 Commission will consider the application.

3 5. If the Commission on Economic Development approves an
4 application for a partial abatement, the Commission shall
5 immediately forward a certificate of eligibility for the abatement to:

- 6 (a) The Department; *and*
- 7 (b) The Nevada Tax Commission. ~~[-;and~~
- 8 ~~—(c) If the partial abatement is from the property tax imposed~~
- 9 ~~pursuant to chapter 361 of NRS, the county treasurer.]~~

10 6. An applicant for a partial abatement pursuant to this section
11 or an existing business whose partial abatement is in effect shall,
12 upon the request of the Executive Director of the Commission on
13 Economic Development, furnish the Executive Director with copies
14 of all records necessary to verify that the applicant meets the
15 requirements of subsection 2.

16 7. If a business whose partial abatement has been approved
17 pursuant to this section and is in effect ceases:

- 18 (a) To meet the requirements set forth in subsection 2; or
- 19 (b) Operation before the time specified in the agreement
20 described in paragraph (b) of subsection 2,

21 the business shall repay to the Department ~~[or, if the partial~~
22 ~~abatement was from the property tax imposed pursuant to chapter~~
23 ~~361 of NRS, to the county treasurer.]~~ the amount of the exemption
24 that was allowed pursuant to this section before the failure of the
25 business to comply unless the Nevada Tax Commission determines
26 that the business has substantially complied with the requirements of
27 this section. Except as otherwise provided in NRS 360.232 and
28 360.320, the business shall, in addition to the amount of the
29 exemption required to be paid pursuant to this subsection, pay
30 interest on the amount due at the rate most recently established
31 pursuant to NRS 99.040 for each month, or portion thereof, from the
32 last day of the month following the period for which the payment
33 would have been made had the partial abatement not been approved
34 until the date of payment of the tax.

- 35 8. ~~[A county treasurer:~~
- 36 ~~—(a) Shall deposit any money that he receives pursuant to~~
- 37 ~~subsection 7 in one or more of the funds established by a local~~
- 38 ~~government of the county pursuant to NRS 354.6113 or 354.6115;~~
- 39 ~~and~~
- 40 ~~—(b) May use the money deposited pursuant to paragraph (a) only~~
- 41 ~~for the purposes authorized by NRS 354.6113 and 354.6115.~~

42 ~~—9.]~~ The Commission on Economic Development:
43 (a) Shall adopt regulations relating to:



1 (1) The minimum level of benefits that a business must
2 provide to its employees if the business is going to use benefits paid
3 to employees as a basis to qualify for a partial abatement; and

4 (2) The notice that must be provided pursuant to
5 subsection 4.

6 (b) May adopt such other regulations as the Commission on
7 Economic Development determines to be necessary to carry out the
8 provisions of this section.

9 ~~[10.]~~ 9. The Nevada Tax Commission:

10 (a) Shall adopt regulations regarding:

11 (1) The capital investment that a new business must make to
12 meet the requirement set forth in paragraph (d) or (e) of subsection
13 2; and

14 (2) Any security that a business is required to post to qualify
15 for a partial abatement pursuant to this section.

16 (b) May adopt such other regulations as the Nevada Tax
17 Commission determines to be necessary to carry out the provisions
18 of this section.

19 ~~[11.]~~ 10. An applicant for an abatement who is aggrieved by a
20 final decision of the Commission on Economic Development may
21 petition for judicial review in the manner provided in chapter 233B
22 of NRS.

23 **Sec. 3.** NRS 361.060 is hereby amended to read as follows:

24 361.060 ~~[A]]~~ *Except as otherwise provided by specific statute,*
25 *all* lands and other property owned by the Nevada Rural Housing
26 Authority or any ~~[county, domestic municipal corporation, irrigation~~
27 ~~drainage or reclamation district or town in this state]~~ *local*
28 *governmental entity that receives any portion of the proceeds of*
29 *the tax* are exempt from taxation . ~~[, except as provided in NRS~~
30 ~~539.213 with respect to certain community pastures.]~~

31 **Sec. 4.** NRS 361.068 is hereby amended to read as follows:

32 361.068 1. The following personal property is exempt from
33 taxation:

34 (a) Personal property held for sale by a merchant;

35 (b) Personal property held for sale by a manufacturer;

36 (c) Raw materials and components held by a manufacturer for
37 manufacture into products, and supplies to be consumed in the
38 process of manufacture;

39 (d) Tangible personal property purchased by a business which
40 will be consumed during the operation of the business; *and*

41 (e) ~~[Livestock;~~

42 ~~—(f) Colonies of bees;~~

43 ~~—(g)]~~ Pipe and other agricultural equipment used to convey water
44 for the irrigation of legal crops . ~~];~~

45 ~~—(h) All boats;~~



1 ~~—(i) Slide in campers and camper shells;~~
2 ~~—(j) Except as otherwise provided in NRS 361.186, fine art for~~
3 ~~public display; and~~
4 ~~—(k) All personal property that is:~~
5 ~~— (1) Owned by a person who is not a resident of this state; and~~
6 ~~— (2) Located in this state solely for the purposes of a display,~~
7 ~~exhibition, convention, carnival, fair or circus that is transient in~~
8 ~~nature.]~~
9 2. The Nevada Tax Commission may exempt from taxation
10 that personal property for which the annual taxes would be less than
11 the cost of collecting those taxes. If such an exemption is provided,
12 the Nevada Tax Commission shall annually determine the average
13 cost of collecting property taxes in this state which must be used in
14 determining the applicability of the exemption.
15 ~~[3.—A person claiming the exemption provided for in paragraph~~
16 ~~(j) of subsection 1 shall:~~
17 ~~—(a) On or before June 15 for the next ensuing fiscal year, file~~
18 ~~with the county assessor an affidavit declaring that the fine art will,~~
19 ~~during that ensuing fiscal year, meet all the criteria set forth in~~
20 ~~paragraph (b) of subsection 4; and~~
21 ~~—(b) During any fiscal year in which he claims the exemption,~~
22 ~~make available for educational purposes and not for resale, upon~~
23 ~~written request and without charge to any public school as defined~~
24 ~~in NRS 385.007, private school as defined in NRS 394.103 and~~
25 ~~parent of a child who receives instruction in a home pursuant to~~
26 ~~NRS 392.070, one copy of a poster depicting the fine art that the~~
27 ~~facility has on public display if such a poster is available for~~
28 ~~purchase by the public at the time of the request.~~
29 ~~— 4. As used in this section:~~
30 ~~—(a) “Boat” includes any vessel or other watercraft, other than a~~
31 ~~seaplane, used or capable of being used as a means of transportation~~
32 ~~on the water.~~
33 ~~—(b) “Fine art for public display”:~~
34 ~~— (1) Except as otherwise provided in subparagraph (2), means~~
35 ~~a work of art which:~~
36 ~~— (I) Is an original painting in oil, mineral, water colors,~~
37 ~~vitreous enamel, pastel or other medium, an original mosaic,~~
38 ~~drawing or sketch, an original sculpture of clay, textiles, fiber,~~
39 ~~wood, metal, plastic, glass or a similar material, an original work of~~
40 ~~mixed media or a lithograph;~~
41 ~~— (II) Was purchased in an arm’s length transaction for~~
42 ~~\$25,000 or more, or has an appraised value of \$25,000 or more;~~
43 ~~— (III) Is on public display in a public or private art gallery,~~
44 ~~museum or other building or area in this state for at least 20 hours~~
45 ~~per week during at least 35 weeks of each year for which the~~



1 ~~exemption is claimed or, if the facility displaying the fine art~~
2 ~~disposes of it before the end of that year, during at least two thirds~~
3 ~~of the full weeks during which the facility had possession of it, or if~~
4 ~~the gallery, museum or other building or area in which the fine art~~
5 ~~will be displayed will not be opened until after the beginning of the~~
6 ~~fiscal year for which the exemption is claimed, these display~~
7 ~~requirements must be met for the first full fiscal year after the date~~
8 ~~of opening, and the date of opening must not be later than 2 years~~
9 ~~after the purchase of the fine art being displayed; and~~
10 ~~————(IV) Is on display in a facility that is available for group~~
11 ~~tours by pupils or students for at least 5 hours on at least 60 days of~~
12 ~~each full year for which the exemption is claimed, during which the~~
13 ~~facility in which it is displayed is open, by prior appointment and at~~
14 ~~reasonable times, without charge; and~~
15 ~~————(2) Does not include:~~
16 ~~————(I) A work of fine art that is a fixture or an improvement~~
17 ~~to real property;~~
18 ~~————(II) A work of fine art that constitutes a copy of an~~
19 ~~original work of fine art, unless the work is a lithograph that is a~~
20 ~~limited edition and that is signed and numbered by the artist;~~
21 ~~————(III) Products of filmmaking or photography, including,~~
22 ~~without limitation, motion pictures;~~
23 ~~————(IV) Literary works;~~
24 ~~————(V) Property used in the performing arts, including,~~
25 ~~without limitation, scenery or props for a stage; or~~
26 ~~————(VI) Property that was created for a functional use other~~
27 ~~than, or in addition to, its aesthetic qualities, including, without~~
28 ~~limitation, a classic or custom built automobile or boat, a sign that~~
29 ~~advertises a business, and custom or antique furniture, lamps,~~
30 ~~chandeliers, jewelry, mirrors, doors or windows.~~
31 ~~——(c) “Personal property held for sale by a merchant” includes~~
32 ~~property that:~~
33 ~~————(1) Meets the requirements of sub-subparagraphs (I) and (II)~~
34 ~~of subparagraph (1) of paragraph (b);~~
35 ~~————(2) Is made available for sale within 2 years after it is~~
36 ~~acquired; and~~
37 ~~————(3) Is made available for viewing by the public or~~
38 ~~prospective purchasers, or both, within 2 years after it is acquired,~~
39 ~~whether or not a fee is charged for viewing it and whether or not it is~~
40 ~~also used for purposes other than viewing.~~
41 ~~——(d) “Public display” means the display of a work of fine art~~
42 ~~where members of the public have access to the work of fine art for~~
43 ~~viewing during publicly advertised hours. The term does not include~~
44 ~~the display of a work of fine art in an area where the public does not~~
45 ~~generally have access, including, without limitation, a private office,~~



1 ~~hallway or meeting room of a business, a room of a business used~~
2 ~~for private lodging and a private residence.~~

3 ~~—(e) “Pupil” means a person who:~~

4 ~~—(1) Is enrolled for the current academic year in a public~~
5 ~~school as defined in NRS 385.007 or a private school as defined in~~
6 ~~NRS 394.103; or~~

7 ~~—(2) Receives instruction in a home and is excused from~~
8 ~~compulsory attendance pursuant to NRS 392.070.~~

9 ~~—(f) “Student” means a person who is enrolled for the current~~
10 ~~academic year in:~~

11 ~~—(1) A community college or university; or~~

12 ~~—(2) A licensed postsecondary educational institution as~~
13 ~~defined in NRS 394.099 and a course concerning fine art.]~~

14 **Sec. 5.** NRS 361.155 is hereby amended to read as follows:

15 361.155 1. All claims for ~~[personal]~~ tax exemptions on real
16 property ~~[, the initial claim of an organization for a tax exemption~~
17 ~~on real property]~~ and the designation of any amount to be credited to
18 the Veterans’ Home Account pursuant to NRS 361.0905 must be
19 filed on or before June 15. All exemptions provided for pursuant to
20 this chapter apply on a fiscal year basis and any exemption granted
21 pursuant to this chapter must not be in an amount which gives the
22 taxpayer a total exemption greater than that to which he is entitled
23 during any fiscal year.

24 2. Each claim for an exemption provided for pursuant to this
25 chapter must be filed with the county assessor of:

26 (a) The county in which the claimant resides for personal tax
27 exemptions; or

28 (b) Each county in which property is located for the tax
29 exemption of an organization.

30 ~~[3. After the initial claim for an exemption pursuant to NRS~~
31 ~~361.088 or 361.098 to 361.150, inclusive, an organization is not~~
32 ~~required to file annual claims if the property remains exempt. If any~~
33 ~~portion of the property loses its exemption pursuant to NRS 361.157~~
34 ~~or for any other reason becomes taxable, the organization must~~
35 ~~notify the county assessor.~~

36 ~~—4. If an exemption is granted or renewed in error because of an~~
37 ~~incorrect claim or failure of an organization to give the notice~~
38 ~~required by subsection 3, the assessor shall assess the taxable~~
39 ~~portion of the property retroactively pursuant to NRS 361.769 and a~~
40 ~~penalty of 10 percent of the tax due for the current year and any~~
41 ~~prior years must be added.]~~

42 **Sec. 6.** NRS 361.1565 is hereby amended to read as follows:

43 361.1565 The personal property tax exemption to which a
44 ~~[surviving spouse, orphan child, blind person,]~~ veteran or surviving
45 spouse of a disabled veteran is entitled pursuant to NRS ~~[361.080,~~



1 ~~361.085,]~~ 361.090 or 361.091 is reduced to the extent that he is
2 allowed an exemption from the governmental services tax pursuant
3 to chapter 371 of NRS.

4 **Sec. 7.** NRS 361.157 is hereby amended to read as follows:

5 361.157 1. When any real estate or portion of real estate
6 which for any reason is exempt from taxation is leased, loaned or
7 otherwise made available to and used by a natural person,
8 association, partnership or corporation in connection with a business
9 conducted for profit or as a residence, or both, the leasehold interest,
10 possessory interest, beneficial interest or beneficial use of the lessee
11 or user of the property is subject to taxation to the extent the:

12 (a) Portion of the property leased or used; and

13 (b) Percentage of time during the fiscal year that the property is
14 leased by the lessee or used by the user, in accordance with
15 NRS 361.2275,

16 can be segregated and identified. The taxable value of the interest or
17 use must be determined in the manner provided in subsection 3 of
18 NRS 361.227 and in accordance with NRS 361.2275.

19 2. Subsection 1 does not apply to:

20 (a) ~~Property located upon a public airport, park, market or~~
21 ~~fairground, or any property owned by a public airport, unless the~~
22 ~~property owned by the public airport is not located upon the public~~
23 ~~airport and the property is leased, loaned or otherwise made~~
24 ~~available for purposes other than for the purposes of a public airport,~~
25 ~~including, without limitation, residential, commercial or industrial~~
26 ~~purposes;~~

27 ~~—(b)~~ Federal property for which payments are made in lieu of
28 taxes in amounts equivalent to taxes which might otherwise be
29 lawfully assessed;

30 ~~[(c) Property of any state-supported educational institution;~~

31 ~~—(d)~~ (b) Property leased or otherwise made available to and used
32 by a natural person, private association, private corporation,
33 municipal corporation, quasi-municipal corporation or a political
34 subdivision under the provisions of the Taylor Grazing Act or by the
35 United States Forest Service or the Bureau of Reclamation of the
36 United States Department of the Interior;

37 ~~[(e)~~ (c) Property of any Indian or of any Indian tribe, band or
38 community which is held in trust by the United States or subject to a
39 restriction against alienation by the United States;

40 ~~[(f) Vending stand locations and facilities operated by blind~~
41 ~~persons under the auspices of the Bureau of Services to the Blind~~
42 ~~and Visually Impaired of the Rehabilitation Division of the~~
43 ~~Department of Employment, Training and Rehabilitation, whether~~
44 ~~or not the property is owned by the federal, state or a local~~
45 ~~government;~~



1 ~~—(g) Leases held by a natural person, corporation, association,~~
2 ~~municipal corporation, quasi-municipal corporation or political~~
3 ~~subdivision for development of geothermal resources, but only for~~
4 ~~resources which have not been put into commercial production;~~

5 ~~—(h) The use of exempt property that is leased, loaned or made~~
6 ~~available to a public officer or employee, incident to or in the course~~
7 ~~of public employment;~~

8 ~~—(i) A parsonage owned by a recognized religious society or~~
9 ~~corporation when used exclusively as a parsonage;~~

10 ~~—(j) Property owned by a charitable or religious organization all,~~
11 ~~or a portion, of which is made available to and is used as a residence~~
12 ~~by a natural person in connection with carrying out the activities of~~
13 ~~the organization;~~

14 ~~—(k)} or~~

15 (d) Property owned by a governmental entity and used to
16 provide shelter at a reduced rate to elderly persons or persons having
17 low incomes . ‡;

18 ~~(l) The occasional rental of meeting rooms or similar facilities~~
19 ~~for periods of less than 30 consecutive days; or~~

20 ~~—(m) The use of exempt property to provide day care for children~~
21 ~~if the day care is provided by a nonprofit organization.]~~

22 3. Taxes must be assessed to lessees or users of exempt real
23 estate and collected in the same manner as taxes assessed to owners
24 of other real estate, except that taxes due under this section do not
25 become a lien against the property. When due, the taxes constitute a
26 debt due from the lessee or user to the county for which the taxes
27 were assessed and, if unpaid, are recoverable by the county in the
28 proper court of the county.

29 **Sec. 8.** NRS 361.159 is hereby amended to read as follows:

30 361.159 1. ~~[Except as otherwise provided in subsection 3,~~
31 ~~when] When~~ personal property, or a portion of personal property,
32 which for any reason is exempt from taxation is leased, loaned or
33 otherwise made available to and used by a natural person,
34 association or corporation in connection with a business conducted
35 for profit, the leasehold interest, possessory interest, beneficial
36 interest or beneficial use of any such lessee or user of the property is
37 subject to taxation to the extent the:

38 (a) Portion of the property leased or used; and

39 (b) Percentage of time during the fiscal year that the property is
40 leased to the lessee or used by the user, in accordance with
41 NRS 361.2275,

42 can be segregated and identified. The taxable value of the interest or
43 use must be determined in the manner provided in subsection 3 of
44 NRS 361.227 and in accordance with NRS 361.2275.



1 2. Taxes must be assessed to lessees or users of exempt
2 personal property and collected in the same manner as taxes
3 assessed to owners of other personal property, except that taxes due
4 under this section do not become a lien against the personal
5 property. When due, the taxes constitute a debt due from the lessee
6 or user to the county for which the taxes were assessed and, if
7 unpaid, are recoverable by the county in the proper court of the
8 county.

9 ~~[3. The provisions of this section do not apply to personal
10 property:~~

11 ~~—(a) Used in vending stands operated by blind persons under the
12 auspices of the Bureau of Services to the Blind and Visually
13 Impaired of the Rehabilitation Division of the Department of
14 Employment, Training and Rehabilitation.~~

15 ~~—(b) Owned by a public airport and used for the purposes of the
16 public airport.]~~

17 **Sec. 9.** NRS 361.484 is hereby amended to read as follows:

18 361.484 1. As used in this section, “acquired” means
19 acquired either by purchase and deed or by condemnation
20 proceedings pursuant to chapter 37 of NRS.

21 2. Taxes levied on real property which ~~[is acquired by the
22 Federal Government or the State or any of its political subdivisions]~~
23 *becomes exempt from taxation as a result of the acquisition of the
24 property by a governmental entity* must be abated ratably for
25 the portion of the fiscal year in which the real property is owned by
26 the ~~[Federal Government or the State or its political subdivision.]~~
27 *governmental entity whose property is exempt from taxation.*

28 3. For the purposes of abatement, the ~~[Federal Government or
29 the State or its political subdivision]~~ *governmental entity* shall be
30 deemed to own real property acquired by purchase commencing
31 with the date the deed is recorded and to own real property acquired
32 by condemnation from the date of judgment pursuant to NRS
33 37.160 or the date of occupancy of the property pursuant to NRS
34 37.100, whichever occurs earlier.

35 **Sec. 10.** NRS 361A.286 is hereby amended to read as follows:

36 361A.286 1. The deferred tax and penalty assessed pursuant
37 to NRS 361A.280 and 361A.283 are a perpetual lien until paid as
38 provided in NRS 361.450. If the property continues to be used
39 exclusively for agricultural use or approved open-space use for 7
40 fiscal years after the date of attachment, the lien for that earliest year
41 expires. The lien is for an undetermined amount until the property is
42 converted and the amount is determined pursuant to NRS 361A.280.
43 Any liens calculated and recorded before July 1, 1989, for property
44 that had not been converted shall be deemed to have expired on that
45 date.



1 2. If agricultural or open-space real property receiving
2 agricultural or open-space use assessment is sold or transferred to an
3 ownership making it exempt from taxation ad valorem, any such
4 liens for deferred taxes must be cancelled . [~~except for such liens~~
5 ~~on property acquired by the Nature Conservancy, American Land~~
6 ~~Conservancy or Nevada Land Conservancy.]~~

7 3. The provisions of this section do not apply to any portion of
8 agricultural or open-space real property if the deferred tax and any
9 penalty have been paid pursuant to NRS 361A.265.

10 4. Each year, the county assessor must record a list of parcel
11 numbers and owner's names for all parcels on which a lien exists
12 pursuant to subsection 1.

13 **Sec. 11.** NRS 365.210 is hereby amended to read as follows:

14 365.210 1. No county, city or other political subdivision or
15 municipal corporation may levy or collect any excise, privilege or
16 occupation tax upon or measured by the receipt, storage, sale,
17 distribution, transportation or use of motor vehicle fuel, fuel for jet
18 or turbine-powered aircraft or any other inflammable or combustible
19 liquids except:

20 (a) The county motor vehicle fuel tax authorized by chapter 373
21 of NRS.

22 (b) A tax on fuel for jet or turbine-powered aircraft authorized
23 by NRS 365.203.

24 (c) A tax on aviation fuel authorized by NRS 365.203.

25 (d) Any motor vehicle fuel taxation in effect on January 1, 1935,
26 in any city or town.

27 (e) A *tax upon the gross receipts of retailers from the sale at*
28 *retail or the storage, use or other consumption of tangible*
29 *personal property, which is imposed pursuant to statute or special*
30 *legislative act.*

31 (f) *Except as otherwise provided in subsection 2, a tax or fee*
32 *imposed upon a business by a county or city that is authorized by*
33 *law . [~~except as otherwise provided in subsection 2 or pursuant to~~*
34 *subsubsection 1 of NRS 364.210.]*

35 2. After March 25, 1991, no county, city or other political
36 subdivision or municipal corporation responsible for the operation
37 of an airport may impose a new tax or fee upon the sale or
38 distribution of fuel for jet or turbine-powered aircraft except:

39 (a) A tax on fuel for jet or turbine-powered aircraft authorized
40 by NRS 365.203.

41 (b) Any fuel flowage fee imposed upon aircraft or organizations
42 servicing aircraft in lieu of rent for use of the terminal, landing fees
43 or other airport charges.

44 (c) A *tax upon the gross receipts of retailers from the sale at*
45 *retail or the storage, use or other consumption of tangible*



1 *personal property, which is imposed pursuant to statute or special*
2 *legislative act.*

3 **Sec. 12.** NRS 371.100 is hereby amended to read as follows:
4 371.100 1. The governmental services tax imposed by this
5 chapter does not apply to vehicles owned by ~~the~~ :

6 (a) ~~The United States~~ ~~;~~;

7 (b) ~~The State of Nevada~~ ~~;~~ ~~any political subdivision of the State~~
8 ~~of Nevada, or any county, municipal corporation, city,~~
9 ~~unincorporated town or school district in the State of Nevada, or to~~
10 ~~vehicles for whose operation money is provided by the State or~~
11 ~~Federal Government and which are operated solely for the~~
12 ~~transportation of or furnishing services to elderly or handicapped~~
13 ~~persons, or to the emergency vehicles owned by any volunteer fire~~
14 ~~department or volunteer ambulance service based in this state.~~ ; or

15 (c) *Any local governmental entity that receives a portion of the*
16 *proceeds of the tax.*

17 2. Any vehicle which ceases to be ~~used exclusively for the~~
18 ~~purpose for which it is exempted from the governmental services tax~~
19 ~~by this section~~ *owned exclusively by a governmental entity*
20 *described in subsection 1* becomes immediately subject to ~~that tax.~~
21 ~~3. Except as otherwise provided in subsection 4, vehicles~~ *the*
22 *governmental services tax.*

23 3. *Vehicles* exempted from the governmental services tax by
24 this section which are leased, loaned or otherwise made available to
25 and used by a private person, association or corporation in
26 connection with a business conducted for profit are subject to
27 taxation in the same amount and to the same extent as though the
28 lessee or user were the owner of such vehicle.

29 ~~4. Vehicles which are used by a private person and are~~
30 ~~dedicated for exclusive use as part of a system which:~~

- 31 ~~—(a) Operates vehicles for public transportation in an urban area;~~
- 32 ~~—(b) Transports persons who pay the established fare; and~~
- 33 ~~—(c) Uses public money to operate the system or acquire new~~
34 ~~equipment;~~
- 35 ~~are exempted from the governmental services tax imposed by this~~
36 ~~chapter.~~

37 **Sec. 13.** NRS 371.105 is hereby amended to read as follows:
38 371.105 Claims pursuant to NRS ~~371.101, 371.102,~~ 371.103
39 or 371.104 for tax exemption on the governmental services tax and
40 designations of any amount to be credited to the Veterans' Home
41 Account pursuant to NRS 371.1035 must be filed annually at any
42 time on or before the date when payment of the tax is due. All
43 exemptions provided for in this section must not be in an amount
44 which gives the taxpayer a total exemption greater than that to
45 which he is entitled during any fiscal year.



1 **Sec. 14.** NRS 371.106 is hereby amended to read as follows:
2 371.106 1. Whenever any vehicle ceases to be exempt from
3 taxation under NRS ~~[371.101, 371.102,]~~ 371.103 or 371.104
4 because the owner no longer meets the requirements for the
5 exemption provided in those sections, its owner shall immediately
6 notify the Department of the fact.

7 2. If a person fails to notify the Department as required by
8 subsection 1 and as a result of such failure is allowed a tax
9 exemption to which he is not entitled, there shall be added to and
10 collected with the tax otherwise due a penalty equal to double the
11 amount of the tax. If the person's failure is fraudulent and results in
12 his receiving a tax exemption to which he is not entitled, the person
13 is also guilty of a gross misdemeanor.

14 **Sec. 15.** NRS 372.7263 is hereby amended to read as follows:
15 372.7263 In administering the provisions of NRS 372.335, the
16 Department shall apply the exemption for the sale of tangible
17 personal property delivered by the vendor to a forwarding agent for
18 shipment out of state to include:

19 1. The sale of a vehicle to a nonresident to whom a special
20 movement permit has been issued by the Department of Motor
21 Vehicles pursuant to subsection 1 of NRS 482.3955; and

22 2. The sale of farm machinery and equipment, as defined in
23 NRS ~~[374.286,]~~ **374.7273**, to a nonresident who submits proof to the
24 vendor that the farm machinery and equipment will be delivered out
25 of state not later than 15 days after the sale.

26 **Sec. 16.** NRS 374.040 is hereby amended to read as follows:
27 374.040 ~~[1. "Occasional sale," except as otherwise provided~~
28 ~~in subsection 2, includes:~~

29 ~~—(a) A sale of property not held or used by a seller in the course~~
30 ~~of an activity for which he is required to hold a seller's permit,~~
31 ~~provided such sale is not one of a series of sales sufficient in~~
32 ~~number, scope and character to constitute an activity requiring the~~
33 ~~holding of a seller's permit.~~

34 ~~—(b) Any transfer of all or substantially all the property held or~~
35 ~~used by a person in the course of such an activity when after such~~
36 ~~transfer the real or ultimate ownership of such property is~~
37 ~~substantially similar to that which existed before such transfer.~~

38 ~~—2. The term does not include the sale of a vehicle other than]~~
39 **"Occasional sale of a vehicle" means** the sale or transfer of a used
40 vehicle to the seller's spouse, child, grandchild, parent, grandparent,
41 brother or sister. For the purposes of this section, the relation of
42 parent and child includes adoptive and illegitimate children and
43 stepchildren.

44 ~~[3. For the purposes of this section, stockholders, bondholders,~~
45 ~~partners or other persons holding an interest in a corporation or~~



1 ~~other entity are regarded as having the “real or ultimate ownership”~~
2 ~~of the property of such corporation or other entity.]~~

3 **Sec. 17.** NRS 374.055 is hereby amended to read as follows:

4 374.055 1. “Retail sale” or “sale at retail” means a sale for
5 any purpose other than resale in the regular course of business of
6 tangible personal property. ~~[The terms do not include a sale of~~
7 ~~property that:~~

8 ~~—(a) Meets the requirements of subparagraphs (1) and (2) of~~
9 ~~paragraph (a) of subsection 4 of NRS 374.291;~~

10 ~~—(b) Is made available for sale within 2 years after it is acquired;~~
11 ~~and~~

12 ~~—(c) Is made available for viewing by the public or prospective~~
13 ~~purchasers, or both, within 2 years after it is acquired, whether or~~
14 ~~not a fee is charged for viewing it and whether or not it is also used~~
15 ~~for purposes other than viewing.]~~

16 2. The delivery in a county of tangible personal property by an
17 owner or former owner thereof or by a factor, or agent of such
18 owner, former owner or factor, if the delivery is to a consumer or
19 person for redelivery to a consumer, pursuant to a retail sale made
20 by a retailer not engaged in business in the county, is a retail sale in
21 the county by the person making the delivery. He shall include the
22 retail selling price of the property in his gross receipts.

23 **Sec. 18.** NRS 374.085 is hereby amended to read as follows:

24 374.085 “Storage, use or other consumption” does not include
25 ~~f:~~

26 ~~—1. The] the~~ keeping, retaining or exercising any right or power
27 over tangible personal property for the purpose of subsequently
28 transporting it outside the State for use thereafter solely outside the
29 State, or for the purpose of being processed, fabricated or
30 manufactured into, attached to, or incorporated into, other tangible
31 personal property to be transported outside the State and thereafter
32 used solely outside the State . ~~f; or~~

33 ~~—2. The keeping, retaining or exercising any right or power over~~
34 ~~tangible property that:~~

35 ~~—(a) Meets the requirements of subparagraphs (1) and (2) of~~
36 ~~paragraph (a) of subsection 4 of NRS 374.291;~~

37 ~~—(b) Is made available for sale within 2 years after it is acquired;~~
38 ~~and~~

39 ~~—(c) Is made available for viewing by the public or prospective~~
40 ~~purchasers, or both, within 2 years after it is acquired, whether or~~
41 ~~not a fee is charged for viewing it and whether or not it is also used~~
42 ~~for purposes other than viewing.]~~



1 **Sec. 19.** NRS 374.330 is hereby amended to read as follows:
2 374.330 There are exempted from the computation of the
3 amount of the sales tax the gross receipts from the sale of any
4 tangible personal property to:

5 1. The United States ~~{,}~~ *or any of* its unincorporated agencies
6 ~~{and}~~ *or* instrumentalities.

7 2. Any incorporated agency or instrumentality of the United
8 States wholly owned by the United States or by a corporation
9 wholly owned by the United States.

10 3. The State of Nevada ~~{, its unincorporated agencies and~~
11 ~~instrumentalities.}~~ *or any agency, bureau, board, commission,*
12 *department, division or other unit of the government of this state*
13 *that is required to submit information to the Chief of the Budget*
14 *Division of the Department of Administration pursuant to*
15 *subsection 1 or 6 of NRS 353.210.*

16 4. Any county, city, district or other political subdivision of
17 this state.

18 **Sec. 20.** NRS 374.331 is hereby amended to read as follows:
19 374.331 There are exempted from the taxes imposed by this
20 chapter on the storage, use or other consumption of tangible
21 personal property any such property loaned or donated to:

22 1. The United States ~~{,}~~ *or any of* its unincorporated agencies
23 ~~{and}~~ *or* instrumentalities.

24 2. Any incorporated agency or instrumentality of the United
25 States wholly owned by the United States or by a corporation
26 wholly owned by the United States.

27 3. The State of Nevada ~~{, its unincorporated agencies and~~
28 ~~instrumentalities.}~~ *or any agency, bureau, board, commission,*
29 *department, division or other unit of the government of this state*
30 *that is required to submit information to the Chief of the Budget*
31 *Division of the Department of Administration pursuant to*
32 *subsection 1 or 6 of NRS 353.210.*

33 4. Any county, city, district or other political subdivision of
34 this state.

35 ~~{5. Any organization created for religious, charitable or~~
36 ~~eleemosynary purposes, provided that no part of the net earnings of~~
37 ~~any such organization inures to the benefit of any private~~
38 ~~shareholder or individual.}~~

39 **Sec. 21.** NRS 374.345 is hereby amended to read as follows:
40 374.345 The taxes imposed under this chapter apply to the sale
41 to and the storage, use or other consumption in this state of tangible
42 personal property by a contractor for a governmental ~~{, religious or~~
43 ~~charitable}~~ entity which is otherwise exempted from the tax, unless
44 the contractor is a constituent part of that entity.



1 **Sec. 22.** NRS 374.7273 is hereby amended to read as follows:
2 374.7273 *1.* In administering the provisions of NRS 374.340,
3 the Department shall apply the exemption for the sale of tangible
4 personal property delivered by the vendor to a forwarding agent for
5 shipment out of state to include:

6 ~~1.~~ *(a)* The sale of a vehicle to a nonresident to whom a special
7 movement permit has been issued by the Department of Motor
8 Vehicles pursuant to subsection 1 of NRS 482.3955; and

9 ~~2.~~ *(b)* The sale of farm machinery and equipment ~~[, as defined~~
10 ~~in NRS 374.286.]~~ to a nonresident who submits proof to the vendor
11 that the farm machinery and equipment will be delivered out of state
12 not later than 15 days after the sale.

13 *2. As used in this section:*

14 *(a) "Agricultural use" has the meaning ascribed to it in*
15 *NRS 361A.030.*

16 *(b) "Farm machinery and equipment" means a farm tractor,*
17 *implement of husbandry, piece of equipment used for irrigation,*
18 *or a part used in the repair or maintenance of farm machinery*
19 *and equipment. The term does not include:*

20 *(1) A vehicle required to be registered pursuant to the*
21 *provisions of chapter 482 or 706 of NRS; or*

22 *(2) Machinery or equipment only incidentally employed for*
23 *the agricultural use of real property.*

24 *(c) "Farm tractor" means a motor vehicle designed and used*
25 *primarily for drawing an implement of husbandry.*

26 *(d) "Implement of husbandry" means a vehicle that is*
27 *designed, adapted or used for agricultural purposes, including,*
28 *without limitation, a plow, machine for mowing, hay baler,*
29 *combine, piece of equipment used to stack hay, till, harvest, handle*
30 *agricultural commodities or apply fertilizers, or other heavy,*
31 *movable equipment designed, adapted or used for agricultural*
32 *purposes.*

33 **Sec. 23.** NRS 374.729 is hereby amended to read as follows:

34 374.729 In administering the provisions of NRS 374.330, the
35 Department shall apply the exemption for the sale of tangible
36 personal property to ~~[the State of Nevada, its unincorporated~~
37 ~~agencies and instrumentalities.]~~ *a state entity described in*
38 *subsection 3 of that section* to include all tangible personal property
39 that is transferred for use by *such* a state entity in accordance with
40 an agreement executed pursuant to NRS 353.500 to 353.630,
41 inclusive.

42 **Sec. 24.** NRS 374.785 is hereby amended to read as follows:

43 374.785 *1.* All fees, taxes, interest and penalties imposed and
44 all amounts of tax required to be paid to counties under this chapter
45 must be paid to the Department in the form of remittances payable



1 to the Department. *The amounts derived from taxes on fuel used to*
2 *propel motor vehicles must be accounted for separately.*

3 2. The Department shall deposit the payments in the State
4 Treasury to the credit of the Sales and Use Tax Account in the State
5 General Fund.

6 3. The State Controller, acting upon the collection data
7 furnished by the Department, shall, each month, from the Sales and
8 Use Tax Account in the State General Fund:

9 (a) Transfer ~~[.75]~~ **0.75** percent of all fees, taxes, interest and
10 penalties collected in each county during the preceding month to the
11 appropriate account in the State General Fund as compensation to
12 the State for the costs of collecting the tax.

13 (b) Transfer ~~[.75]~~ **0.75** percent of all fees, taxes, interest and
14 penalties collected during the preceding month from out-of-state
15 businesses not maintaining a fixed place of business within this state
16 to the appropriate account in the State General Fund as
17 compensation to the State for the costs of collecting the tax.

18 (c) Determine for each county the amount of money equal to the
19 fees, taxes, interest and penalties collected in the county pursuant to
20 this chapter during the preceding month less the amount transferred
21 pursuant to paragraph (a).

22 (d) ~~[Transfer the total]~~ *From the* amount of taxes collected
23 pursuant to this chapter during the preceding month from out-of-
24 state businesses not maintaining a fixed place of business within this
25 state, ~~Hess~~ *after deducting* the amount transferred pursuant to
26 paragraph (b), *transfer:*

27 (1) *The amount derived from taxes on fuel used to propel*
28 *motor vehicles to the Intergovernmental Fund, and remit to the*
29 *county treasurer of each county the proportion of that amount*
30 *which the population of that county bears to the total population*
31 *of all the counties in this state. The amount transferred pursuant*
32 *to this subparagraph must be used exclusively for the*
33 *construction, maintenance and repair of public roads and*
34 *highways.*

35 (2) *The remaining money* to the State Distributive School
36 Account in the State General Fund.

37 (e) ~~[Except as otherwise provided in NRS 387.528,]~~ *From the*
38 *amount determined pursuant to paragraph (c), transfer the amount*
39 *owed to each county to the Intergovernmental Fund and :*

40 (1) *Remit the amount derived from taxes on fuel used to*
41 *propel motor vehicles to the county treasurer. The amount*
42 *remitted pursuant to this subparagraph must be used exclusively*
43 *for the construction, maintenance and repair of public roads and*
44 *highways.*



1 (2) *Except as otherwise provided in NRS 387.528*, remit the
2 *remaining* money to the credit of the county school district fund.

3 4. For the purpose of the distribution required by this section,
4 the occasional sale of a vehicle shall be deemed to take place in the
5 county to which the governmental services tax payable by the buyer
6 upon that vehicle is distributed.

7 5. *As used in this section, "fuel used to propel motor*
8 *vehicles" means any combustible gas, liquid or material of a kind*
9 *used in an internal-combustion or diesel engine for the generation*
10 *of power to propel a motor vehicle on the highways.*

11 **Sec. 25.** NRS 374A.020 is hereby amended to read as follows:
12 374A.020 1. The collection of the tax imposed by NRS
13 374A.010 must be commenced on the first day of the first calendar
14 quarter that begins at least 30 days after the last condition in
15 subsection 1 of NRS 374A.010 is met.

16 2. The tax must be administered, collected and distributed in
17 the manner set forth in chapter 374 of NRS.

18 3. The board of trustees of the school district shall transfer ~~the~~
19 ~~proceeds of the tax imposed by NRS 374A.010 from the county~~
20 ~~school district fund~~ to the fund described in NRS 354.6105 , which
21 must be established by the board of trustees ~~[]~~ , *the amount of the*
22 *proceeds of the tax imposed by NRS 374A.010 which is deposited*
23 *in the county school district fund.* The money deposited in the fund
24 described in NRS 354.6105 pursuant to this subsection must be
25 accounted for separately in that fund and must only be expended by
26 the board of trustees for the cost of the extraordinary maintenance,
27 extraordinary repair and extraordinary improvement of school
28 facilities within the county.

29 **Sec. 26.** NRS 376A.040 is hereby amended to read as follows:

30 376A.040 1. In addition to all other taxes imposed on the
31 revenues from retail sales, a board of county commissioners of a
32 county whose population is less than 400,000 may by ordinance, but
33 not as in a case of emergency, impose a tax at the rate of up to 1/4 of
34 1 percent of the gross receipts of any retailer from the sale of all
35 tangible personal property sold at retail, or stored, used or otherwise
36 consumed in the county, after receiving the approval of a majority
37 of the registered voters of the county voting on the question at a
38 primary, general or special election. The question may be combined
39 with questions submitted pursuant to NRS 375.025, 376A.050 and
40 376A.070 , or any combination thereof.

41 2. If a county imposes a sales tax pursuant to this section and
42 NRS 376A.050, the combined additional sales tax must not exceed
43 1/4 of 1 percent. A tax imposed pursuant to this section applies
44 throughout the county, including incorporated cities in the county.



1 3. Before the election may occur, an open-space plan must be
2 adopted by the board of county commissioners pursuant to NRS
3 376A.020 and the adopted open-space plan must be endorsed by
4 resolution by the city council of each incorporated city within the
5 county.

6 4. All fees, taxes, interest and penalties imposed and all
7 amounts of tax required to be paid pursuant to this section must be
8 paid to the Department of Taxation in the form of remittances
9 payable to the Department of Taxation. *The amounts derived from*
10 *taxes on fuel used to propel motor vehicles must be accounted for*
11 *separately.* The Department of Taxation shall deposit the payments
12 with the State Treasurer for credit to the Sales and Use Tax Account
13 in the State General Fund. The State Controller, acting upon the
14 collection data furnished by the Department of Taxation, shall
15 transfer monthly all fees, taxes, interest and penalties collected
16 during the preceding month to the Intergovernmental Fund and
17 remit the money to the county treasurer. *The amounts derived from*
18 *taxes on fuel used to propel motor vehicles must be used*
19 *exclusively for the construction, maintenance and repair of public*
20 *roads and highways.*

21 5. The money received from the tax imposed pursuant to
22 subsection 4 must be retained by the county, or remitted to a city or
23 general improvement district in the county. ~~The~~ *Except as*
24 *otherwise provided in subsection 4, the* money received by a
25 county, city or general improvement district pursuant to this section
26 must only be used to pay the cost of:

27 (a) The acquisition of land in fee simple for development and
28 use as open-space land;

29 (b) The acquisition of the development rights of land identified
30 as open-space land;

31 (c) The creation of a trust fund for the acquisition of land or
32 development rights of land pursuant to paragraphs (a) and (b);

33 (d) The principal and interest on notes, bonds or other
34 obligations issued by the county, city or general improvement
35 district for the acquisition of land or development rights of land
36 pursuant to paragraphs (a) and (b); or

37 (e) Any combination of the uses set forth in paragraphs (a) to
38 (d), inclusive.

39 6. The money received from the tax imposed pursuant to this
40 section and any applicable penalty or interest must not be used for
41 any neighborhood or community park or facility.

42 7. Any money used for the purposes described in this section
43 must be used in a manner:

44 (a) That is consistent with the provisions of the open-space plan
45 adopted pursuant to NRS 376A.020; and



1 (b) That provides an equitable allocation of the money among
2 the county and the incorporated cities within the county.
3 **Sec. 27.** NRS 376A.040 is hereby amended to read as follows:
4 376A.040 1. In addition to all other taxes imposed on the
5 revenues from retail sales, a board of county commissioners of a
6 county whose population is 100,000 or more but less than 400,000
7 ~~it~~ may by ordinance, but not as in a case of emergency, impose a
8 tax at the rate of up to 1/4 of 1 percent of the gross receipts of any
9 retailer from the sale of all tangible personal property sold at retail,
10 or stored, used or otherwise consumed in the county, after receiving
11 the approval of a majority of the registered voters of the county
12 voting on the question at a primary, general or special election. The
13 question may be combined with questions submitted pursuant to
14 NRS 375.025, 376A.050 and 376A.070 , or any combination
15 thereof.
16 2. If a county imposes a sales tax pursuant to this section and
17 NRS 376A.050, the combined additional sales tax must not exceed
18 1/4 of 1 percent. A tax imposed pursuant to this section applies
19 throughout the county, including incorporated cities in the county.
20 3. Before the election may occur, an open-space plan must be
21 adopted by the board of county commissioners pursuant to NRS
22 376A.020 and the adopted open-space plan must be endorsed by
23 resolution by the city council of each incorporated city within the
24 county.
25 4. All fees, taxes, interest and penalties imposed and all
26 amounts of tax required to be paid pursuant to this section must be
27 paid to the Department of Taxation in the form of remittances
28 payable to the Department of Taxation. *The amounts derived from*
29 *taxes on fuel used to propel motor vehicles must be accounted for*
30 *separately.* The Department of Taxation shall deposit the payments
31 with the State Treasurer for credit to the Sales and Use Tax Account
32 in the State General Fund. The State Controller, acting upon the
33 collection data furnished by the Department of Taxation, shall
34 transfer monthly all fees, taxes, interest and penalties collected
35 during the preceding month to the Intergovernmental Fund and
36 remit the money to the county treasurer. *The amounts derived from*
37 *taxes on fuel used to propel motor vehicles must be used*
38 *exclusively for the construction, maintenance and repair of public*
39 *roads and highways.*
40 5. The money received from the tax imposed pursuant to
41 subsection 4 must be retained by the county, or remitted to a city or
42 general improvement district in the county. ~~The~~ *Except as*
43 *otherwise provided in subsection 4, the* money received by a
44 county, city or general improvement district pursuant to this section
45 must only be used to pay the cost of:



- 1 (a) The acquisition of land in fee simple for development and
2 use as open-space land;
- 3 (b) The acquisition of the development rights of land identified
4 as open-space land;
- 5 (c) The creation of a trust fund for the acquisition of land or
6 development rights of land pursuant to paragraphs (a) and (b);
- 7 (d) The principal and interest on notes, bonds or other
8 obligations issued by the county, city or general improvement
9 district for the acquisition of land or development rights of land
10 pursuant to paragraphs (a) and (b); or
- 11 (e) Any combination of the uses set forth in paragraphs (a) to
12 (d), inclusive.
- 13 6. The money received from the tax imposed pursuant to this
14 section and any applicable penalty or interest must not be used for
15 any neighborhood or community park or facility.
- 16 7. Any money used for the purposes described in this section
17 must be used in a manner:
- 18 (a) That is consistent with the provisions of the open-space plan
19 adopted pursuant to NRS 376A.020; and
- 20 (b) That provides an equitable allocation of the money among
21 the county and the incorporated cities within the county.
- 22 **Sec. 28.** NRS 376A.050 is hereby amended to read as follows:
23 376A.050 1. Except as otherwise provided in subsection 2, in
24 addition to all other taxes imposed on the revenues from retail sales,
25 a board of county commissioners in each county whose population
26 is less than 400,000 may by ordinance, but not as in a case of
27 emergency, impose a tax at the rate of up to 1/4 of 1 percent of the
28 gross receipts of any retailer from the sale of all tangible personal
29 property sold at retail, or stored, used or otherwise consumed in the
30 county, after receiving the approval of a majority of the registered
31 voters of the county voting on the question at a primary, general or
32 special election. The question may be combined with questions
33 submitted pursuant to NRS 375.025, 376A.040 and 376A.070 , or
34 any combination thereof.
- 35 2. If a county imposes a sales tax pursuant to this section and
36 NRS 376A.040, the combined additional sales tax must not exceed
37 1/4 of 1 percent. A tax imposed pursuant to this section applies
38 throughout the county, including incorporated cities in the county.
- 39 3. Before the election occurs, an open-space plan must be
40 adopted by the board of county commissioners pursuant to NRS
41 376A.020 and the adopted open-space plan must be endorsed by
42 resolution by the city council of each incorporated city in the
43 county.
- 44 4. All fees, taxes, interest and penalties imposed and all
45 amounts of tax required to be paid pursuant to this section must be



1 paid to the Department of Taxation in the form of remittances
2 payable to the Department of Taxation. *The amounts derived from*
3 *taxes on fuel used to propel motor vehicles must be accounted for*
4 *separately.* The Department of Taxation shall deposit the payments
5 with the State Treasurer for credit to the Sales and Use Tax Account
6 in the State General Fund. The State Controller, acting upon the
7 collection data furnished by the Department of Taxation, shall
8 transfer monthly all fees, taxes, interest and penalties collected
9 during the preceding month to the Intergovernmental Fund and
10 remit the money to the county treasurer. *The amounts derived from*
11 *taxes on fuel used to propel motor vehicles must be used*
12 *exclusively for the construction, maintenance and repair of public*
13 *roads and highways.*

14 **Sec. 29.** NRS 376A.050 is hereby amended to read as follows:
15 376A.050 1. Except as otherwise provided in subsection 2, in
16 addition to all other taxes imposed on the revenues from retail sales,
17 a board of county commissioners in each county whose population
18 is 100,000 or more but less than 400,000 ~~§~~ may by ordinance, but
19 not as in a case of emergency, impose a tax at the rate of up to 1/4 of
20 1 percent of the gross receipts of any retailer from the sale of all
21 tangible personal property sold at retail, or stored, used or otherwise
22 consumed in the county, after receiving the approval of a majority
23 of the registered voters of the county voting on the question at a
24 primary, general or special election. The question may be combined
25 with questions submitted pursuant to NRS 375.025, 376A.040 and
26 376A.070, or any combination thereof.

27 2. If a county imposes a sales tax pursuant to this section and
28 NRS 376A.040, the combined additional sales tax must not exceed
29 1/4 of 1 percent. A tax imposed pursuant to this section applies
30 throughout the county, including incorporated cities in the county.

31 3. Before the election occurs, an open-space plan must be
32 adopted by the board of county commissioners pursuant to NRS
33 376A.020 and the adopted open-space plan must be endorsed by
34 resolution by the city council of each incorporated city in the
35 county.

36 4. All fees, taxes, interest and penalties imposed and all
37 amounts of tax required to be paid pursuant to this section must be
38 paid to the Department of Taxation in the form of remittances
39 payable to the Department of Taxation. *The amounts derived from*
40 *taxes on fuel used to propel motor vehicles must be accounted for*
41 *separately.* The Department of Taxation shall deposit the payments
42 with the State Treasurer for credit to the Sales and Use Tax Account
43 in the State General Fund. The State Controller, acting upon the
44 collection data furnished by the Department of Taxation, shall
45 transfer monthly all fees, taxes, interest and penalties collected



1 during the preceding month to the Intergovernmental Fund and
2 remit the money to the county treasurer. *The amounts derived from*
3 *taxes on fuel used to propel motor vehicles must be used*
4 *exclusively for the construction, maintenance and repair of public*
5 *roads and highways.*

6 **Sec. 30.** NRS 376A.080 is hereby amended to read as follows:
7 376A.080 1. The money received from any tax imposed
8 pursuant to NRS 376A.050 or 376A.070 and any applicable penalty
9 or interest must be retained by the county, or remitted to a city or
10 general improvement district in the county, and used as provided in
11 this section ~~[-~~

12 ~~2. The] and NRS 376A.050.~~

13 **2.** *Except as otherwise provided in NRS 376A.050, the* money
14 received by a county, city or general improvement district pursuant
15 to NRS 376A.050 and 376A.070 must only be used to pay the cost
16 of:

17 (a) Planning the acquisition and other administrative acts
18 relating to the acquisition of open-space land; and

19 (b) The operation and maintenance of open-space land.

20 3. The money received from the tax imposed pursuant to NRS
21 376A.050 and 376A.070 and any applicable penalty or interest must
22 not be used for any neighborhood or community park or facility.

23 4. Any money used for the purposes described in this section
24 *or NRS 376A.050* must be used in a manner:

25 (a) That is consistent with the provisions of the open-space plan
26 adopted pursuant to NRS 376A.020; and

27 (b) That provides an equitable allocation of the money among
28 the county and the incorporated cities within the county.

29 **Sec. 31.** NRS 377.050 is hereby amended to read as follows:

30 377.050 1. All fees, taxes, interest and penalties imposed and
31 all amounts of tax required to be paid to counties under this chapter
32 must be paid to the Department in the form of remittances made
33 payable to the Department. *The amounts derived from taxes on*
34 *fuel used to propel motor vehicles must be accounted for*
35 *separately.*

36 2. The Department shall deposit the payments with the State
37 Treasurer for credit to the Sales and Use Tax Account in the State
38 General Fund.

39 3. The State Controller, acting upon the collection data
40 furnished by the Department ~~[-] and before making the~~
41 *distributions required by NRS 377.055 and 377.057*, shall monthly
42 transfer from the Sales and Use Tax Account ~~[-.75] to:~~

43 *(a) The appropriate account in the State General Fund, 0.75*
44 *percent of all fees, taxes, interests and penalties collected pursuant*
45 *to this chapter during the preceding month* ~~[to the appropriate~~



1 ~~account in the State General Fund, before making the distributions~~
2 ~~required by NRS 377.055 and 377.057,]~~ as compensation to the
3 State for the cost of collecting the tax ~~[;]~~; and

4 *(b) The county treasurer of each county:*

5 *(1) The amount derived from taxes on fuel used to propel*
6 *motor vehicles collected in that county during the preceding*
7 *month, less the corresponding amount transferred to the State*
8 *General Fund pursuant to paragraph (a); and*

9 *(2) That proportion of the total amount derived from taxes*
10 *on fuel used to propel motor vehicles collected during the*
11 *preceding month from out-of-state businesses not maintaining a*
12 *fixed place of business within this state, less the corresponding*
13 *amount transferred to the State General Fund pursuant to*
14 *paragraph (a), which the population of that county bears to the*
15 *total population of all counties which have in effect a city-county*
16 *relief tax ordinance.*

17 *4. All money transferred to a county treasurer pursuant to*
18 *this section must be accounted for separately in the county*
19 *treasury and used exclusively for the construction, maintenance*
20 *and repair of public roads and highways.*

21 **Sec. 32.** NRS 377.055 is hereby amended to read as follows:

22 377.055 1. The Department shall monthly determine for each
23 county an amount of money equal to the sum of:

24 (a) Any fees and any taxes, interest and penalties which derive
25 from the basic city-county relief tax collected in that county
26 pursuant to this chapter during the preceding month, less the
27 corresponding amount transferred ~~[to the State General Fund]~~
28 pursuant to subsection 3 of NRS 377.050; and

29 (b) That proportion of the total amount of taxes which derive
30 from that portion of the tax levied at the rate of one-half of 1 percent
31 collected pursuant to this chapter during the preceding month from
32 out-of-state businesses not maintaining a fixed place of business
33 within this state, less the corresponding amount transferred ~~[to the~~
34 ~~State General Fund]~~ pursuant to subsection 3 of NRS 377.050,
35 which the population of that county bears to the total population of
36 all counties which have in effect a city-county relief tax
37 ordinance,
38 and deposit the money in the Local Government Tax Distribution
39 Account created by NRS 360.660 for credit to the respective
40 subaccounts of each county.

41 2. For the purpose of the distribution required by this section,
42 the occasional sale of a vehicle shall be deemed to take place in the
43 county to which the governmental services tax payable by the buyer
44 upon that vehicle is distributed.



1 **Sec. 33.** NRS 377.057 is hereby amended to read as follows:

2 377.057 1. The State Controller, acting upon the relevant
3 information furnished by the Department ~~of~~ *and after making the*
4 *distributions required by subsection 3 of NRS 377.050*, shall
5 distribute monthly from the fees, taxes, interest and penalties which
6 derive from the supplemental city-county relief tax collected in all
7 counties and from out-of-state businesses during the preceding
8 month, except as otherwise provided in subsection 2, to:

9 (a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon,
10 Mineral, Nye, Pershing, Storey and White Pine counties, an amount
11 equal to one-twelfth of the amount distributed in the immediately
12 preceding fiscal year multiplied by one plus:

13 (1) The percentage change in the total receipts from the
14 supplemental city-county relief tax for all counties and from out-of-
15 state businesses, from the fiscal year 2 years preceding the
16 immediately preceding fiscal year to the fiscal year preceding the
17 immediately preceding fiscal year; or

18 (2) Except as otherwise provided in this paragraph, the
19 percentage change in the population of the county, as certified by
20 the Governor pursuant to NRS 360.285, added to the percentage
21 change in the Consumer Price Index for the year ending on
22 December 31 next preceding the year of distribution,
23 whichever is less, except that the amount distributed to the county
24 must not be less than the amount specified in subsection 5. If the
25 Bureau of the Census of the United States Department of Commerce
26 issues population totals that conflict with the totals certified by the
27 Governor pursuant to NRS 360.285, the percentage change
28 calculated pursuant to subparagraph (2) for the ensuing fiscal year
29 must be an estimate of the change in population for the calendar
30 year, based upon the population totals issued by the Bureau of the
31 Census.

32 (b) All other counties, the amount remaining after making the
33 distributions required by paragraph (a) to each of these counties in
34 the proportion that the amount of supplemental city-county relief tax
35 collected in the county for the month bears to the total amount of
36 supplemental city-county relief tax collected for that month in the
37 counties whose distribution will be determined pursuant to this
38 paragraph.

39 2. If the amount of supplemental city-county relief tax
40 collected in a county listed in paragraph (a) of subsection 1 for the
41 12 most recent months for which information concerning the actual
42 amount collected is available on February 15 of any year exceeds by
43 more than 10 percent the amount distributed pursuant to paragraph
44 (a) to that county for the same period, the State Controller shall
45 distribute that county's portion of the proceeds from the



1 supplemental city-county relief tax pursuant to paragraph (b) of
2 subsection 1 in all subsequent fiscal years, unless a waiver is
3 granted pursuant to subsection 3.

4 3. A county which, pursuant to subsection 2, is required to
5 have its portion of the proceeds from the supplemental city-county
6 relief tax distributed pursuant to paragraph (b) of subsection 1 may
7 file a request with the Nevada Tax Commission for a waiver of the
8 requirements of subsection 2. The request must be filed on or before
9 February 20 next preceding the fiscal year for which the county will
10 first receive its portion of the proceeds from the supplemental city-
11 county relief tax pursuant to paragraph (b) of subsection 1 and must
12 be accompanied by evidence which supports the granting of the
13 waiver. The Commission shall grant or deny a request for a waiver
14 on or before March 10 next following the timely filing of the
15 request. If the Commission determines that the increase in
16 the amount of supplemental city-county relief tax collected in the
17 county was primarily caused by:

- 18 (a) Nonrecurring taxable sales, it shall grant the request.
- 19 (b) Normal or sustainable growth in taxable sales, it shall deny
20 the request.

21 A county which is granted a waiver pursuant to this subsection is
22 not required to obtain a waiver in any subsequent fiscal year to
23 continue to receive its portion of the proceeds from the
24 supplemental city-county relief tax pursuant to paragraph (a) of
25 subsection 1 unless the amount of supplemental city-county relief
26 tax collected in the county in a fiscal year again exceeds the
27 threshold established in subsection 2.

28 4. The amount apportioned to each county must be deposited in
29 the Local Government Tax Distribution Account created by NRS
30 360.660 for credit to the respective accounts of each county.

31 5. The minimum amount which may be distributed to the
32 following counties in a month pursuant to paragraph (a) of
33 subsection 1 is as follows:

34	
35	Douglas \$580,993
36	Esmeralda..... 53,093
37	Lander 155,106
38	Lincoln 72,973
39	Lyon 356,858
40	Mineral 118,299
41	Nye 296,609
42	Pershing..... 96,731
43	Storey 69,914
44	White Pine..... 158,863



1 6. As used in this section, unless the context otherwise
2 requires:

3 (a) "Enterprise district" has the meaning ascribed to it in
4 NRS 360.620.

5 (b) "Local government" has the meaning ascribed to it in
6 NRS 360.640.

7 (c) "Special district" has the meaning ascribed to it in
8 NRS 360.650.

9 **Sec. 34.** NRS 377A.050 is hereby amended to read as follows:

10 377A.050 1. All fees, taxes, interest and penalties imposed
11 and all amounts of tax required to be paid to the counties under this
12 chapter must be paid to the Department in the form of remittances
13 payable to the Department. *The amounts derived from taxes on*
14 *fuel used to propel motor vehicles must be accounted for*
15 *separately.*

16 2. The Department shall deposit the payments with the State
17 Treasurer for credit to the Sales and Use Tax Account in the State
18 General Fund.

19 3. The State Controller, acting upon the collection data
20 furnished by the Department, shall monthly:

21 (a) Transfer from the Sales and Use Tax Account ~~[-.75]~~ **0.75**
22 percent of all fees, taxes, interest and penalties collected pursuant to
23 this chapter during the preceding month to the appropriate account
24 in the State General Fund as compensation to the State for the cost
25 of collecting the tax.

26 (b) Determine for each county an amount of money equal to any
27 fees, taxes, interest and penalties collected in or for that county
28 pursuant to this chapter during the preceding month, less the amount
29 transferred to the State General Fund pursuant to paragraph (a).

30 (c) Transfer the amount determined for each county to the
31 Intergovernmental Fund and remit the money to the county
32 treasurer.

33 **Sec. 35.** NRS 377A.064 is hereby amended to read as follows:

34 377A.064 1. ~~[The]~~ **A** county treasurer shall deposit *any*
35 money received from the State Controller pursuant to NRS
36 377A.050 for ~~[promotion of]~~ *a tax to promote* tourism , *except for*
37 *any proceeds of that tax derived from fuel used to propel motor*
38 *vehicles*, in the county treasury for credit to a fund to be known as
39 the county fund for promotion of tourism.

40 2. The county fund for promotion of tourism must be
41 accounted for as a separate fund and not as a part of any other fund.

42 **3. Any money derived from taxes on fuel used to propel motor**
43 **vehicles must be accounted for separately in the county treasury**
44 **and used exclusively for the construction, maintenance and repair**
45 **of public roads.**



1 **Sec. 36.** NRS 377A.070 is hereby amended to read as follows:

2 377A.070 1. ~~[The]~~ A county treasurer shall deposit ~~[the]~~ *any*
3 money received from the State Controller pursuant to NRS
4 377A.050 for a *tax to establish and maintain a* public transit
5 system or for the construction, maintenance and repair of public
6 roads, or both, *except for any proceeds of that tax derived from*
7 *fuel used to propel motor vehicles*, in the county treasury for credit
8 to a fund to be known as the public transit fund.

9 2. The public transit fund must be accounted for as a separate
10 fund and not as a part of any other fund.

11 3. *Any money derived from taxes on fuel used to propel motor*
12 *vehicles must be accounted for separately in the county treasury*
13 *and used exclusively for the construction, maintenance and repair*
14 *of public roads.*

15 **Sec. 37.** NRS 377A.100 is hereby amended to read as follows:

16 377A.100 1. Each ordinance providing for the issuance of
17 any bond or security issued under this chapter payable from the
18 receipts of the tax for a public transit system or for the construction,
19 maintenance and repair of public roads, or both, may, in addition to
20 covenants and other provisions authorized in the Local Government
21 Securities Law, contain a covenant or other provision to pledge and
22 create a lien upon the receipts of the tax , *except for any receipts*
23 *derived from fuel used to propel motor vehicles*, or upon the
24 proceeds of any bond or security pending their application to defray
25 the cost of establishing or operating a public transit system, or both
26 *those* tax proceeds and security proceeds, to secure the payment of
27 any bond or security issued under this chapter.

28 2. Any money pledged to the payment of bonds or other
29 securities pursuant to subsection 1 may be treated as pledged
30 revenues of the project for the purposes of subsection 3 of
31 NRS 350.020.

32 **Sec. 38.** NRS 377B.100 is hereby amended to read as follows:

33 377B.100 1. The board of county commissioners of any
34 county may by ordinance, but not as in a case of emergency, impose
35 a tax for infrastructure pursuant to this section and NRS 377B.110.

36 2. An ordinance enacted pursuant to this chapter may not
37 become effective before a question concerning the imposition of the
38 tax is approved by a two-thirds majority of the members of the
39 board of county commissioners. Any proposal to increase the rate of
40 the tax or change the previously approved uses for the proceeds of
41 the tax , *other than any proceeds derived from fuel used to propel*
42 *motor vehicles*, must be approved by a two-thirds majority of the
43 members of the board of county commissioners. The board of
44 county commissioners shall not change a previously approved use
45 for the proceeds of the tax , *other than any proceeds derived from*



1 *fuel used to propel motor vehicles*, to a use that is not authorized for
2 that county pursuant to NRS 377B.160.

3 3. An ordinance enacted pursuant to this section must:

4 (a) Specify the date on which the tax must first be imposed or on
5 which an increase in the rate of the tax becomes effective, which
6 must occur on the first day of the first month of the next calendar
7 quarter that is at least 60 days after the date on which a two-thirds
8 majority of the board of county commissioners approved the
9 question.

10 (b) In a county whose population is 400,000 or more, provide
11 for the cessation of the tax not later than:

12 (1) The last day of the month in which the Department
13 determines that the total sum collected since the tax was first
14 imposed, exclusive of any penalties and interest, exceeds \$2.3
15 billion; or


16 (2) June 30, 2025,
17 whichever occurs earlier.

18 4. The board of county commissioners in a county whose
19 population is 400,000 or more and in which a water authority exists
20 shall review the necessity for the continued imposition of the tax
21 authorized pursuant to this chapter at least once every 10 years.

22 5. Before enacting an ordinance pursuant to this chapter, the
23 board of county commissioners shall hold a public hearing regarding
24 the imposition of a tax for infrastructure. In a county whose
25 population is 400,000 or more and in which a water authority exists,
26 the water authority shall also hold a public hearing regarding the tax
27 for infrastructure. Notice of the time and place of each hearing must
28 be:

29 (a) Published in a newspaper of general circulation in the county
30 at least once a week for the 2 consecutive weeks immediately
31 preceding the date of the hearing. Such notice must be a display
32 advertisement of not less than 3 inches by 5 inches.

33 (b) Posted at the building in which the meeting is to be held and
34 at not less than three other separate, prominent places within the
35 county at least 2 weeks before the date of the hearing.

36 6. Before enacting an ordinance pursuant to this chapter, the
37 board of county commissioners of a county whose population is less
38 than 400,000 or a county whose population is 400,000 or more and
39 in which no water authority exists  shall develop a plan for the
40 expenditure of the proceeds of a tax imposed pursuant to this
41 chapter, *other than any proceeds derived from fuel used to propel*
42 *motor vehicles*, for the purposes set forth in NRS 377B.160. The
43 plan may include a regional project for which two or more such
44 counties have entered into an interlocal agreement to expend jointly
45 all or a portion of the proceeds of a tax imposed in each county



1 pursuant to this chapter. Such a plan must include, without
2 limitation, the date on which the plan expires, a description of each
3 proposed project, the method of financing each project and the costs
4 related to each project. Before adopting a plan pursuant to this
5 subsection, the board of county commissioners of a county in which
6 a regional planning commission has been established pursuant to
7 NRS 278.0262 shall transmit to the regional planning commission a
8 list of the proposed projects for which a tax for infrastructure may
9 be imposed. The regional planning commission shall hold a public
10 hearing at which it shall rank each project in relative priority. The
11 regional planning commission shall transmit its rankings to
12 the board of county commissioners. The recommendations of the
13 regional planning commission regarding the priority of the proposed
14 projects are not binding on the board of county commissioners. The
15 board of county commissioners shall hold at least one public hearing
16 on the plan. Notice of the time and place of the hearing must be
17 provided in the manner set forth in subsection 5. The plan must be
18 approved by the board of county commissioners at a public hearing.
19 Subject to the provisions of subsection 7, on or before the date on
20 which a plan expires, the board of county commissioners shall
21 determine whether a necessity exists for the continued imposition of
22 the tax. If the board determines that such a necessity does not exist,
23 the board shall repeal the ordinance that enacted the tax. If the board
24 of county commissioners determines that the tax must be continued
25 for a purpose set forth in NRS 377B.160, the board shall adopt, in
26 the manner prescribed in this subsection, a new plan for the
27 expenditure of the proceeds of the tax , *other than any proceeds*
28 *derived from fuel used to propel motor vehicles*, for such a purpose.

29 7. No ordinance imposing a tax which is enacted pursuant to
30 this chapter may be repealed or amended or otherwise directly or
31 indirectly modified in such a manner as to impair any outstanding
32 bonds or other obligations which are payable from or secured by a
33 pledge of a tax enacted pursuant to this chapter until those bonds or
34 other obligations have been discharged in full.

35 **Sec. 39.** NRS 377B.110 is hereby amended to read as follows:

36 377B.110 An ordinance enacted pursuant to this chapter must
37 include provisions in substance as follows:

38 1. A provision imposing a tax upon retailers at the rate of not
39 more than:

40 (a) In a county whose population is 100,000 or more but less
41 than 400,000, one-eighth of 1 percent; or

42 (b) In all other counties, one-quarter of 1 percent,
43 of the gross receipts of any retailer from the sale of all tangible
44 personal property sold at retail, or stored, used or otherwise
45 consumed, in the county.



1 2. Provisions substantially identical to those contained in
2 chapter 374 of NRS, insofar as applicable.

3 3. A provision that all amendments to chapter 374 of NRS after
4 the date of enactment of the ordinance, not inconsistent with this
5 chapter, automatically become a part of an ordinance enacted
6 pursuant to this chapter.

7 4. A provision stating the specific purpose for which the
8 proceeds of the tax , *other than any proceeds derived from fuel*
9 *used to propel motor vehicles*, must be expended.

10 5. A provision that the county shall contract before the
11 effective date of the ordinance with the Department to perform all
12 functions incident to the administration or operation of the tax in the
13 county.

14 6. A provision that exempts from the tax or any increase in the
15 tax the gross receipts from the sale of, and the storage, use or other
16 consumption in a county of, tangible personal property used for the
17 performance of a written contract:

18 (a) Entered into on or before the effective date of the tax or the
19 increase in the tax; or

20 (b) For the construction of an improvement to real property for
21 which a binding bid was submitted before the effective date of the
22 tax or the increase in the tax if the bid was afterward
23 accepted,
24 if, under the terms of the contract or bid, the contract price or bid
25 amount cannot be adjusted to reflect the imposition of the tax or the
26 increase in the tax.

27 **Sec. 40.** NRS 377B.130 is hereby amended to read as follows:

28 377B.130 1. All fees, taxes, interest and penalties imposed
29 and all amounts of tax required to be paid to the counties pursuant to
30 this chapter must be paid to the Department in the form of
31 remittances payable to the Department. *The amounts derived from*
32 *taxes on fuel used to propel motor vehicles must be accounted for*
33 *separately.*

34 2. The Department shall deposit the payments with the State
35 Treasurer for credit to the Sales and Use Tax Account in the State
36 General Fund.

37 3. The State Controller, acting upon the collection data
38 furnished by the Department, shall monthly:

39 (a) Transfer from the Sales and Use Tax Account to the
40 appropriate account in the State General Fund a percentage of all
41 fees, taxes, interest and penalties collected pursuant to this chapter
42 during the preceding month as compensation to the State for the cost
43 of collecting the taxes. The percentage to be transferred pursuant to
44 this paragraph must be the same percentage as the percentage of
45 proceeds transferred pursuant to paragraph (a) of subsection 3 of



1 NRS 374.785, but the percentage must be applied to the proceeds
2 collected pursuant to this chapter only.

3 (b) Determine for each county an amount of money equal to any
4 fees, taxes, interest and penalties collected in or for that county
5 pursuant to this chapter during the preceding month, less the amount
6 transferred to the State General Fund pursuant to paragraph (a).

7 (c) Transfer the amount determined for each county to the
8 Intergovernmental Fund and remit the :

9 *(1) Amount derived from taxes on fuel used to propel motor*
10 *vehicles to the county treasurer. The amount remitted pursuant to*
11 *this subparagraph must be accounted for separately in the county*
12 *treasury and used exclusively for the construction, maintenance*
13 *and repair of public roads and highways.*

14 (2) Remaining money:

15 ~~(1)~~ (I) In each county whose population is 400,000 or
16 more and in which a water authority exists, to the treasurer for the
17 water authority.

18 ~~(2)~~ (II) In each county whose population is less than
19 400,000 or each county whose population is 400,000 or more and in
20 which no water authority exists, to the county treasurer.

21 **Sec. 41.** NRS 377B.150 is hereby amended to read as follows:

22 377B.150 1. In a county whose population is less than
23 400,000 or a county whose population is 400,000 or more and in
24 which no water authority exists, the county treasurer shall deposit
25 the money received from the State Controller pursuant to
26 *subparagraph (2) of paragraph (c) of subsection 3 of* NRS
27 377B.130 in the county treasury for credit to a fund to be known as
28 the infrastructure fund. The infrastructure fund must be accounted
29 for as a separate fund and not as a part of any other fund. The
30 money for each project included in the plan adopted pursuant to
31 subsection 6 of NRS 377B.100 must be accounted for separately in
32 the fund.

33 2. In a county whose population is 400,000 or more and in
34 which a water authority exists, the water authority shall deposit the
35 money received from the State Controller pursuant to *subparagraph*
36 *(2) of paragraph (c) of subsection 3 of* NRS 377B.130 in a separate
37 account of the water authority to be known as the infrastructure
38 fund. This fund must be accounted for as a separate fund and not as
39 part of any other fund of the water authority.

40 **Sec. 42.** NRS 377B.190 is hereby amended to read as follows:

41 377B.190 1. Money for the payment of the cost of one or
42 more projects for which the board of county commissioners has
43 imposed all or a portion of the tax authorized pursuant to this
44 chapter, *other than the tax on fuel used to propel motor vehicles,*
45 may be obtained by the issuance of bonds and other securities as



1 provided in this section, or, subject to any pledges, liens and other
2 contractual limitations made pursuant to this chapter, may be
3 obtained by direct distribution from the infrastructure fund, or may
4 be obtained both by the issuance of such securities and by such
5 direct distribution as determined by the board of county
6 commissioners or, in a county whose population is 400,000 or more
7 and in which a water authority exists, by the water authority.

8 2. The board of county commissioners of a county whose
9 population is less than 400,000 or of a county whose population is
10 400,000 or more and in which no water authority exists may, after
11 the enactment of an ordinance imposing a tax for infrastructure as
12 authorized by NRS 377B.100, from time to time issue bonds and
13 other securities, which are general or special obligations of the
14 county and which may be secured as to principal and interest by a
15 pledge authorized by this chapter of the receipts from the taxes
16 imposed by this chapter ~~§~~, *other than any receipts derived from*
17 *fuel used to propel motor vehicles*. The ordinance authorizing the
18 issuance of any bond or other security must describe the purpose for
19 which it was issued.

20 3. After the enactment of an ordinance imposing a tax for
21 infrastructure by the board of county commissioners of a county
22 whose population is 400,000 or more and in which a water authority
23 exists, the water authority or, if so provided in an interlocal
24 agreement to which the water authority is a party, one or more of the
25 members of the water authority ~~§~~ may from time to time issue
26 bonds and other securities, which are general or special obligations
27 and which may be secured as to principal and interest by a pledge
28 authorized by this chapter of the receipts from the taxes imposed by
29 this chapter ~~§~~, *other than any receipts derived from fuel used to*
30 *propel motor vehicles*.

31 4. In a county whose population is 400,000 or more, no bonds
32 or other securities may be issued pursuant to this section which are
33 payable from or secured by, in whole or in part, any revenue from a
34 tax enacted pursuant to this chapter to be collected after:

35 (a) The last day of the month in which the Department
36 determines that the total sum collected since the tax was first
37 imposed, exclusive of any penalties and interest, exceeds \$2.3
38 billion; or

39 (b) June 30, 2025,
40 whichever occurs earlier.

41 **Sec. 43.** NRS 377B.200 is hereby amended to read as follows:

42 377B.200 1. Each document providing for the issuance of
43 any bond or security issued pursuant to this chapter which is payable
44 from the receipts of the taxes imposed by this chapter, *other than*
45 *any receipts derived from fuel used to propel motor vehicles*, or



1 revenue generated by one or more projects for which the board of
2 county commissioners has imposed all or a portion of the tax
3 authorized pursuant to this chapter, *other than the tax on fuel used*
4 *to propel motor vehicles*, may, in addition to covenants and other
5 provisions authorized in the Local Government Securities Law,
6 contain a covenant or other provision to pledge and create a lien
7 upon the receipts of the tax , *other than any receipts derived from*
8 *fuel used to propel motor vehicles*, or the revenue generated by one
9 or more projects for which the board of county commissioners has
10 imposed all or a portion of the tax authorized pursuant to this
11 chapter, *other than the tax on fuel used to propel motor vehicles*,
12 or upon the proceeds of any bond or security pending their
13 application to defray the cost of one or more projects for which the
14 board of county commissioners has imposed all or a portion of the
15 tax authorized pursuant to this chapter, *other than the tax on fuel*
16 *used to propel motor vehicles*, or any combination of the tax
17 proceeds, generated revenue or security proceeds, to secure the
18 payment of any bond or security issued pursuant to this chapter.

19 2. Any money pledged to the payment of bonds or other
20 securities pursuant to subsection 1 may be treated as pledged
21 revenues of the project for the purposes of subsection 3 of
22 NRS 350.020.

23 **Sec. 44.** NRS 266.267 is hereby amended to read as follows:

24 266.267 ~~[1.]~~ A city council shall not enter into a lease of real
25 property owned by the city for a term of 3 years or longer or enter
26 into a contract for the sale or exchange of real property until after
27 the property has been appraised by one disinterested appraiser
28 employed by the city. Except as otherwise provided in this section
29 and paragraph (a) of subsection 1 of NRS 268.050, a lease, sale or
30 exchange must be made at or above the current appraised value of
31 the real property as determined by the appraiser unless the city
32 council, in a public hearing held before the adoption of the
33 resolution to lease, sell or exchange the property, determines by
34 affirmative vote of not fewer than two-thirds of the entire city
35 council based upon specified findings of fact that a lesser value
36 would be in the best interest of the public. For the purposes of this
37 subsection, an appraisal is not considered current if it is more than 3
38 years old.

39 ~~[2.—The city council may sell, lease or exchange real property~~
40 ~~for less than its appraised value to any person who maintains or~~
41 ~~intends to maintain a business within the boundaries of the city~~
42 ~~which is eligible pursuant to NRS 374.357 for an abatement from~~
43 ~~the sales and use taxes imposed pursuant to chapter 374 of NRS.]~~



1 **Sec. 45.** NRS 274.230 is hereby amended to read as follows:
2 274.230 When a specially benefited zone is designated and
3 approved under this chapter, the governing body of the designating
4 municipality may:

5 1. Apply with the United States Department of Commerce to
6 have the specially benefited zone declared to be a free trade zone.

7 2. When any federal legislation concerning specially benefited
8 zones is enacted or becomes effective, prepare and submit, with the
9 assistance of the Administrator and in a timely fashion, all
10 information and forms necessary to permit the specially benefited
11 zone designated and approved under this chapter to be considered as
12 an eligible area under the federal program.

13 3. Apply for all available assistance from the federal, state, and
14 in the case of a city, the county government, including the
15 suspension or modification of their regulations within the specially
16 benefited zone that have the characteristics described in subsection 1
17 of NRS 274.110.

18 4. Develop and carry out a program to improve police
19 protection within the zone.

20 5. Give priority to the use in the zone of any federal assistance
21 for urban development or job training.

22 6. By ordinance adopt regulations for qualifying employers for
23 the benefits authorized specifically for qualified businesses under
24 this chapter. ~~and NRS 374.643.~~

25 **Sec. 46.** NRS 274.270 is hereby amended to read as follows:

26 274.270 1. The governing body shall investigate the proposal
27 made by a business pursuant to NRS 274.260 ~~and~~ and , if it finds that
28 the business is qualified by financial responsibility and business
29 experience to create and preserve employment opportunities in the
30 specially benefited zone and improve the economic climate of the
31 municipality and finds further that the business did not relocate from
32 a depressed area in this state or reduce employment elsewhere in
33 Nevada in order to expand in the specially benefited zone, the
34 governing body may, on behalf of the municipality, enter into an
35 agreement with the business, for a period of not more than 20 years,
36 under which the business agrees in return for one or more of the
37 benefits authorized in this chapter ~~and NRS 374.643~~ for qualified
38 businesses, as specified in the agreement, to establish, expand,
39 renovate or occupy a place of business within the specially benefited
40 zone and hire new employees at least 35 percent of whom at the
41 time they are employed are at least one of the following:

42 (a) Unemployed persons who have resided at least 6 months in
43 the municipality.



1 (b) Persons eligible for employment or job training under any
2 federal program for employment and training who have resided at
3 least 6 months in the municipality.

4 (c) Recipients of benefits under any state or county program of
5 public assistance, including, without limitation, temporary
6 assistance for needy families, Medicaid and unemployment
7 compensation who have resided at least 6 months in the
8 municipality.

9 (d) Persons with a physical or mental handicap who have
10 resided at least 6 months in the State.

11 (e) Residents for at least 1 year of the area comprising the
12 specially benefited zone.

13 2. To determine whether a business is in compliance with an
14 agreement, the governing body:

15 (a) Shall each year require the business to file proof satisfactory
16 to the governing body of its compliance with the agreement.

17 (b) May conduct any necessary investigation into the affairs of
18 the business and may inspect at any reasonable hour its place of
19 business within the specially benefited zone.

20 If the governing body determines that the business is in compliance
21 with the agreement, it shall issue a certificate to that effect to the
22 business. The certificate expires 1 year after the date of its issuance.

23 3. The governing body shall file with the Administrator, the
24 Department of Taxation and the Employment Security Division of
25 the Department of Employment, Training and Rehabilitation a copy
26 of each agreement, the information submitted under paragraph (a) of
27 subsection 2 and the current certificate issued to the business under
28 that subsection. The governing body shall immediately notify the
29 Administrator, the Department of Taxation and the Employment
30 Security Division of the Department of Employment, Training and
31 Rehabilitation whenever the business is no longer certified.

32 **Sec. 47.** NRS 387.1235 is hereby amended to read as follows:

33 387.1235 1. Except as otherwise provided in subsection 2,
34 local funds available are the sum of:

35 (a) The amount computed by multiplying .0025 times the
36 assessed valuation of the school district as certified by the
37 Department of Taxation for the concurrent school year; and

38 (b) The proceeds of the local school support tax imposed by
39 chapter 374 of NRS ~~[]~~, *other than any proceeds derived from fuel*
40 *used to propel motor vehicles.* The Department of Taxation shall
41 furnish an estimate of ~~[these proceeds]~~ *the local funds available*
42 *pursuant to this paragraph* to the Superintendent of Public
43 Instruction on or before July 15 for the fiscal year then begun, and
44 the Superintendent shall adjust the final apportionment of the



1 current school year to reflect any difference between the estimate
2 and actual receipts.

3 2. The amount computed under subsection 1 that is attributable
4 to any assessed valuation attributable to the net proceeds of minerals
5 must be held in reserve and may not be considered as local funds
6 available until the succeeding fiscal year.

7 **Sec. 48.** NRS 408.235 is hereby amended to read as follows:

8 408.235 1. There is hereby created the State Highway Fund.

9 2. Except as otherwise provided ~~[in subsection 6 of NRS~~
10 ~~482.180 and NRS 482.1805.]~~ *by specific statute*, the proceeds from
11 the imposition of any:

12 (a) License or registration fee and other charges with respect to
13 the operation of any motor vehicle upon any public highway, city,
14 town or county road, street, alley or highway in this state; and

15 (b) Excise tax on gasoline or other motor vehicle fuel,
16 must be deposited in the State Highway Fund and must, except for
17 *the* costs of administering the collection thereof, be used exclusively
18 for *the* administration, construction, reconstruction, improvement
19 and maintenance of highways as provided for in this chapter.

20 3. The interest and income earned on the money in the State
21 Highway Fund, after deducting any applicable charges, must be
22 credited to the Fund.

23 4. Costs of administration for the collection of the proceeds for
24 any license or registration fees and other charges with respect to the
25 operation of any motor vehicle must be limited to a sum not to
26 exceed 22 percent of the total proceeds so collected.

27 5. Costs of administration for the collection of any excise tax
28 on gasoline or other motor vehicle fuel must be limited to a sum not
29 to exceed 1 percent of the total proceeds so collected.

30 6. All bills and charges against the State Highway Fund for
31 administration, construction, reconstruction, improvement and
32 maintenance of highways under the provisions of this chapter must
33 be certified by the Director and must be presented to and examined
34 by the State Board of Examiners. When allowed by the State Board
35 of Examiners and upon being audited by the State Controller, the
36 State Controller shall draw his warrant therefor upon the State
37 Treasurer.

38 **Sec. 49.** NRS 422.2725 is hereby amended to read as follows:

39 422.2725 1. The Director shall include in the State Plan for
40 Medicaid a requirement that any senior citizen who purchases and
41 receives benefits for at least 3 years pursuant to a policy of health
42 insurance for long-term care that is approved by the Director and
43 whose annual household income is less than \$200,000 is eligible for
44 Medicaid for long-term care.

45 2. As used in this section:



- 1 (a) *“Household” means a senior citizen and spouse.*
2 (b) *“Household income” ~~has the meaning ascribed to it in~~*
3 *~~NRS 427A.480.~~*
4 *~~—(b)~~ means the income received by a senior citizen and the*
5 *spouse of the senior citizen.*
6 (c) *“Income” means adjusted gross income, as defined in the*
7 *Internal Revenue Code, and includes:*
8 (1) *Tax-free interest;*
9 (2) *The untaxed portion of a pension or annuity;*
10 (3) *Railroad retirement benefits;*
11 (4) *Veterans’ pensions and compensation;*
12 (5) *Payments received pursuant to the federal Social*
13 *Security Act, including supplemental security income, but*
14 *excluding hospital and medical insurance benefits for the aged*
15 *and disabled;*
16 (6) *Public welfare payments, including allowances for*
17 *shelter;*
18 (7) *Unemployment insurance benefits;*
19 (8) *Payments for lost time;*
20 (9) *Payments received from disability insurance;*
21 (10) *Disability payments received pursuant to workers’*
22 *compensation insurance;*
23 (11) *Alimony;*
24 (12) *Support payments;*
25 (13) *Allowances received by dependents of servicemen;*
26 (14) *The amount of recognized capital gains and losses*
27 *excluded from adjusted gross income;*
28 (15) *Life insurance proceeds in excess of \$5,000;*
29 (16) *Bequests and inheritances; and*
30 (17) *Gifts of cash of more than \$300 not between*
31 *household members and such other kinds of cash received by a*
32 *household as the Department specifies by regulation.*
33 (d) *“Senior citizen” means a person who is domiciled in this*
34 *state and is 55 years of age or older.*
35 **Sec. 50.** NRS 439.640 is hereby amended to read as follows:
36 439.640 *“Household income” ~~has the meaning ascribed to it in~~*
37 *~~NRS 427A.480.~~ means the income received by a senior citizen*
38 *and the spouse of the senior citizen.*
39 **Sec. 51.** NRS 439.645 is hereby amended to read as follows:
40 439.645 *“Income” has the meaning ascribed to it in NRS*
41 *~~[427A.485.] 422.2725.~~*
42 **Sec. 52.** NRS 482.3795 is hereby amended to read as follows:
43 482.3795 1. The Department may issue special license plates
44 and registration certificates to residents of Nevada for a fire truck
45 pursuant to this section. Except as otherwise provided in subsection



1 3, the fire truck must not be used for general transportation, but may
2 be used for musters, exhibitions, parades or similar activities.

3 2. In lieu of the annual registration and fees required by this
4 chapter, ~~and of the governmental services tax imposed by chapter~~
5 ~~371 of NRS,~~ the owner of a fire truck may submit:

- 6 (a) An affidavit to the Department indicating that the fire truck:
 - 7 (1) Will only be used for the permitted purposes enumerated
 - 8 in subsection 1;
 - 9 (2) Has been inspected and found safe to be operated on the
 - 10 highways of this state; and
 - 11 (3) Qualifies as a fire truck pursuant to regulations adopted
 - 12 by the Department for this purpose.

13 (b) The following fees , *in addition to the governmental*
14 *services tax*, for the issuance of these license plates:

- 15 (1) For the first issuance..... \$15
- 16 (2) For a renewal sticker 5

17 3. If the owner elects to use the fire truck as general
18 transportation, he shall pay the regular annual registration and fees
19 prescribed by law . ~~and the governmental services tax imposed by~~
20 ~~chapter 371 of NRS.~~

21 4. License plates issued pursuant to this section must bear the
22 inscription "Fire Truck" and the plates must be numbered
23 consecutively.

24 5. The cost of the die and the modifications necessary for the
25 issuance of a license plate pursuant to this section must be paid from
26 private sources without any expense to the State of Nevada.

27 **Sec. 53.** NRS 482.3811 is hereby amended to read as follows:

28 482.3811 1. Except as otherwise provided in this subsection,
29 the Department may design, prepare and issue special license plates
30 and registration certificates to residents of Nevada for an antique
31 truck or truck-tractor pursuant to this section. The Department shall
32 not design, prepare or issue the license plates unless it receives at
33 least 250 applications for the issuance of those plates. Except as
34 otherwise provided in subsection 3, the antique truck or truck-tractor
35 must not be used for general transportation, but may be used for
36 antique truck shows, exhibitions, parades or similar activities.

37 2. In lieu of the annual registration and fees required by this
38 chapter, ~~and of the governmental services tax imposed by chapter~~
39 ~~371 of NRS,~~ the owner of an antique truck or truck-tractor may
40 submit:

- 41 (a) An affidavit to the Department indicating that the antique
42 truck or truck-tractor:
 - 43 (1) Will be used only for the purposes enumerated in
 - 44 subsection 1;



1 (2) Has been inspected and found safe to be operated on the
2 highways of this state;

3 (3) Will be at least 25 years old on the date on which the
4 owner of the antique truck or truck-tractor applies for license plates
5 pursuant to this section; and

6 (4) Has a manufacturer's rated carrying capacity of more
7 than 1 ton.

8 (b) The following fees , *in addition to the governmental*
9 *services tax*, for the issuance of license plates pursuant to this
10 section:

11 (1) For the first issuance..... \$15

12 (2) For a renewal sticker 5

13 3. If the owner elects to use the antique truck or truck-tractor as
14 general transportation, he shall pay the regular annual registration
15 and fees prescribed by law . ~~[and the governmental services tax~~
16 ~~imposed by chapter 371 of NRS.]~~

17 4. License plates issued pursuant to this section must bear the
18 inscription "Antique Truck," and the plates must be numbered
19 consecutively.

20 5. The cost of the die and the modifications necessary for the
21 issuance of a license plate pursuant to this section must be paid from
22 private sources without any expense to the State of Nevada.

23 6. If, during a registration year, the holder of license plates
24 issued pursuant to the provisions of this section disposes of the
25 vehicle to which the plates are affixed, the holder shall:

26 (a) Retain the plates and affix them to another vehicle that meets
27 the requirements of this section if the transfer and registration fees
28 are paid as set out in this chapter; or

29 (b) Within 30 days after removing the plates from the vehicle,
30 return them to the Department.

31 **Sec. 54.** NRS 484.473 is hereby amended to read as follows:

32 484.473 1. Except as otherwise provided in subsections 2 and
33 4, a driver shall not permit a person, with regard to a motor vehicle
34 being operated on a paved highway within a county whose
35 population is 100,000 or more, to ride upon or within any portion of
36 the vehicle that is primarily designed or intended for carrying goods
37 or other cargo or that is otherwise not designed or intended for the
38 use of passengers, including, without limitation:

39 (a) Upon the bed of a flatbed truck; or

40 (b) Within the bed of a pickup truck.

41 2. A driver may permit a person to ride upon the bed of a
42 flatbed truck or within the bed of a pickup truck if the person is:

43 (a) Eighteen years of age or older; or

44 (b) Under 18 years of age and the motor vehicle is:



- 1 (1) Not being operated on a freeway or other road that has
2 two or more lanes for traffic traveling in one direction;
3 (2) Being used in the course of farming or ranching; or
4 (3) Being driven in a parade authorized by a local authority.
5 3. A citation must be issued to a driver who permits a person to
6 ride upon the bed of a flatbed truck or within the bed of a pickup
7 truck in violation of subsection 1. A driver who is cited pursuant to
8 this subsection shall be punished by a fine of at least \$35 but not
9 more than \$100.
10 4. The provisions of subsection 1 do not apply to the portion of
11 the bed of a truck that is covered by a camper shell or slide-in
12 camper.
13 5. A violation of this section:
14 (a) Is not a moving traffic violation for the purposes of NRS
15 483.473; and
16 (b) May not be considered as:
17 (1) Negligence or causation in a civil action; or
18 (2) Negligent or reckless driving for the purposes of
19 NRS 484.377.
20 6. As used in this section:
21 (a) "Camper shell" ~~[has the meaning ascribed to it in NRS~~
22 ~~361.017.]~~ *means a covered canopy which is mounted on a truck,*
23 *and which is not equipped with permanent facilities for the*
24 *preparation or storage of food or for sleeping purposes.*
25 (b) "Freeway" has the meaning ascribed to it in NRS 408.060.
26 (c) "Slide-in camper" has the meaning ascribed to it in
27 NRS 482.113.
28 **Sec. 55.** NRS 488.075 is hereby amended to read as follows:
29 488.075 1. The owner of each motorboat requiring
30 numbering by this state shall file an application for a number and for
31 a certificate of ownership with the Division of Wildlife of the State
32 Department of Conservation and Natural Resources on forms
33 approved by it accompanied by:
34 (a) Proof of *the* payment of ~~[Nevada]~~ *any applicable* sales or
35 use tax *imposed in this state*, as evidenced by proof of sale by a
36 Nevada dealer, ~~[or by]~~ a certificate of use tax paid issued by the
37 Department of Taxation, or ~~[by]~~ proof of exemption from those
38 taxes. ~~[as provided in NRS 372.320.]~~
39 (b) Such evidence of ownership as the Division of Wildlife may
40 require.
41 The Division of Wildlife shall not issue a number, a certificate of
42 number or a certificate of ownership until this evidence is presented
43 to it.
44 2. The application must be signed by the owner of the
45 motorboat and must be accompanied by a fee of \$15 for the



1 certificate of ownership and a fee according to the following
2 schedule as determined by the straight line length which is measured
3 from the tip of the bow to the back of the transom of the motorboat:

4		
5	Less than 13 feet.....	\$10
6	13 feet or more but less than 18 feet	15
7	18 feet or more but less than 22 feet	30
8	22 feet or more but less than 26 feet	45
9	26 feet or more but less than 31 feet	60
10	31 feet or more	75

11
12 Except as otherwise provided in this subsection, all fees received by
13 the Division of Wildlife under the provisions of this chapter must be
14 deposited in the Wildlife Account in the State General Fund and
15 may be expended only for the administration and enforcement of the
16 provisions of this chapter. On or before December 31 of each year,
17 the Division of Wildlife shall deposit with the respective county
18 school districts 50 percent of each fee collected according to the
19 motorboat's length for every motorboat registered from their
20 respective counties. Upon receipt of the application in approved
21 form, the Division of Wildlife shall enter the application upon the
22 records of its office and issue to the applicant a certificate of number
23 stating the number awarded to the motorboat, a certificate of
24 ownership stating the same information and the name and address of
25 the registered owner and the legal owner.

26 3. A certificate of number may be renewed each year by the
27 purchase of a validation decal. The fee for a validation decal is
28 determined by the straight line length of the motorboat and is
29 equivalent to the fee set forth in the schedule provided in subsection
30 2. The fee for issuing a duplicate validation decal is \$10.

31 4. The owner shall paint on or attach to each side of the bow of
32 the motorboat the identification number in such manner as may be
33 prescribed by regulations of the Commission in order that the
34 number may be clearly visible. The number must be maintained in
35 legible condition.

36 5. The certificate of number must be pocket size and must be
37 available at all times for inspection on the motorboat for which
38 issued, whenever the motorboat is in operation.

39 6. The Commission shall provide by regulation for the issuance
40 of numbers to manufacturers and dealers which may be used
41 interchangeably upon motorboats operated by the manufacturers and
42 dealers in connection with the demonstration, sale or exchange of
43 those motorboats. The fee for each such number is \$15.



1 **Sec. 56.** NRS 502.075 is hereby amended to read as follows:
2 502.075 The Division shall issue to a blind person, as defined
3 in ~~[subsection 4 of NRS 361.085,]~~ **NRS 426.041**, a hunting license
4 which:

5 1. Authorizes a person selected by the blind person to hunt on
6 his behalf if:

7 (a) The person selected is a resident of the State of Nevada and
8 possesses a valid Nevada hunting license; and

9 (b) The blind person is in the company of or in the immediate
10 area of the person selected.

11 2. Is issued pursuant and subject to regulations prescribed by
12 the Commission.

13 3. Contains the word "Blind" printed on the face of the license.

14 **Sec. 57.** NRS 543.630 is hereby amended to read as follows:

15 543.630 1. The body having authority to levy taxes within
16 each county shall levy the taxes provided in NRS 543.170 to
17 543.830, inclusive.

18 2. *Except as otherwise provided in subsection 3:*

19 (a) All officials charged with the duty of collecting taxes shall
20 collect those taxes at the time and in the same form and manner, and
21 with like interest and penalties, as other taxes are collected and
22 when collected shall pay the taxes to the district ordering its levy
23 and collection. (b) The payment of the collections must be made
24 monthly to the treasurer of the district and paid into the depository
25 thereof to the credit of the district.

26 3. *All proceeds of any taxes on the retail sales and the*
27 *storage, use or other consumption of fuel used to propel motor*
28 *vehicles must be remitted to the county treasurer, accounted for*
29 *separately in the county treasury and used exclusively for the*
30 *construction, maintenance and repair of public roads and*
31 *highways.*

32 4. All taxes levied under NRS 543.170 to 543.830, inclusive,
33 together with interest thereon and penalties for default in payment
34 thereof, and all costs of collecting the taxes constitute, until paid, a
35 perpetual lien on and against the property taxed, and the lien is on a
36 parity with the tax lien of other general taxes.

37 **Sec. 58.** NRS 543.650 is hereby amended to read as follows:

38 543.650 1. ~~{The}~~ *Except as otherwise provided in NRS*
39 *543.630, the* proceeds of all taxes and charges levied or imposed for
40 the support of the district and all other revenues received for its
41 account from any source must be deposited in the regional fund for
42 the control of floods. No money may be drawn from the fund except
43 for the use of the district.

44 2. Whenever any indebtedness has been incurred by a district,
45 the board may also levy taxes and collect revenue for the purpose of



1 creating a reserve fund in such amount as the board may determine,
2 which may only be used to meet the obligations of the district, for
3 maintenance and operating charges and depreciation, and to provide
4 extension of and betterments to the improvements of the district.

5 3. The board shall not use money in the regional fund for the
6 control of floods or the reserve fund:

7 (a) For the construction, operation, maintenance, extension or
8 repair of streets, highways or bridges, except as authorized pursuant
9 to NRS 543.170 to 543.830, inclusive; or

10 (b) To supplement the budget of the county in which the district
11 is located.

12 **Sec. 59.** NRS 543.690 is hereby amended to read as follows:

13 543.690 1. Upon the conditions and under the circumstances
14 set forth in NRS 543.170 to 543.830, inclusive, a district or, if
15 requested by the district, the board of county commissioners of the
16 county in which the district is situated, may:

17 (a) Borrow money and issue the following securities to evidence
18 the borrowing, subject to the provisions of NRS 350.020 to 350.070,
19 inclusive:

- 20 (1) Notes;
- 21 (2) Warrants;
- 22 (3) Bonds;
- 23 (4) Temporary bonds;
- 24 (5) Interim debentures; and
- 25 (6) Special assessment bonds; and

26 (b) Make any other contract creating an indebtedness.

27 2. Subject to the provisions of subsection 1, the board of
28 directors of a district or the board of county commissioners may, on
29 the behalf and in the name of the district or the county, as the case
30 may be, issue the securities, and in connection with any undertaking
31 or facilities authorized in NRS 543.170 to 543.830, inclusive, may
32 otherwise proceed as provided in the Local Government Securities
33 Law.

34 3. The payment of general obligation securities issued pursuant
35 to subsection 1 may be additionally secured by a pledge of any
36 revenue from a tax imposed pursuant to NRS 543.600 on retail sales
37 and the storage, use or other consumption of tangible personal
38 property in the county ~~§~~, *other than any revenue derived from*
39 *fuel used to propel motor vehicles.*

40 4. At least 60 days before any general obligation bonds for a
41 term of more than 10 years are issued pursuant to this section, the
42 board of directors of the district shall publish a notice of the
43 proposed issuance of long-term general obligation bonds in a
44 newspaper of general circulation within the district. The notice must
45 be published at least twice during the first 3 weeks of the 60 days.



1 Each time the notice is published it must be at least as large as 5
2 inches high by 4 inches wide.

3 **Sec. 60.** NRS 694C.450 is hereby amended to read as follows:

4 694C.450 1. Except as otherwise provided in this section, a
5 captive insurer shall pay to the Division, not later than March 1 of
6 each year, a tax at the rate of:

7 (a) Two-fifths of 1 percent on the first \$20,000,000 of its net
8 direct premiums;

9 (b) One-fifth of 1 percent on the next \$20,000,000 of its net
10 direct premiums; and

11 (c) Seventy-five thousandths of 1 percent on each additional
12 dollar of its net direct premiums.

13 2. Except as otherwise provided in this section, a captive
14 insurer shall pay to the Division, not later than March 1 of each
15 year, a tax at a rate of:

16 (a) Two hundred twenty-five thousandths of 1 percent on the
17 first \$20,000,000 of revenue from assumed reinsurance premiums;

18 (b) One hundred fifty thousandths of 1 percent on the next
19 \$20,000,000 of revenue from assumed reinsurance premiums; and

20 (c) Twenty-five thousandths of 1 percent on each additional
21 dollar of revenue from assumed reinsurance premiums.

22 The tax on reinsurance premiums pursuant to this subsection must
23 not be levied on premiums for risks or portions of risks which are
24 subject to taxation on a direct basis pursuant to subsection 1. A
25 captive insurer is not required to pay any reinsurance premium tax
26 pursuant to this subsection on revenue related to the receipt of assets
27 by the captive insurer in exchange for the assumption of loss
28 reserves and other liabilities of another insurer that is under
29 common ownership and control with the captive insurer, if the
30 transaction is part of a plan to discontinue the operation of the other
31 insurer and the intent of the parties to the transaction is to renew or
32 maintain such business with the captive insurer.

33 3. If the sum of the taxes to be paid by a captive insurer
34 calculated pursuant to subsections 1 and 2 is less than \$5,000 in any
35 given year, the captive insurer shall pay a tax of \$5,000 for that
36 year.

37 4. Two or more captive insurers under common ownership and
38 control must be taxed as if they were a single captive insurer.

39 5. Notwithstanding any specific statute to the contrary and
40 except as otherwise provided in this subsection, the tax provided for
41 by this section constitutes all the taxes collectible pursuant to the
42 laws of this state from a captive insurer, and no occupation tax or
43 other taxes may be levied or collected from a captive insurer by this
44 state or by any county, city or municipality within this state, except
45 for *taxes upon the gross receipts of retailers from the sale at retail*



1 *or the storage, use or other consumption of tangible personal*
2 *property, and* ad valorem taxes on real or personal property located
3 in this state used in the production of income by the captive insurer.

4 6. Ten percent of the revenues collected from the tax imposed
5 pursuant to this section must be deposited with the State Treasurer
6 for credit to the Account for the Regulation and Supervision of
7 Captive Insurers created pursuant to NRS 694C.460. The remaining
8 90 percent of the revenues collected must be deposited with the
9 State Treasurer for credit to the State General Fund.

10 7. As used in this section, unless the context otherwise
11 requires:

12 (a) "Common ownership and control" means:

13 (1) In the case of a stock insurer, the direct or indirect
14 ownership of 80 percent or more of the outstanding voting stock of
15 two or more corporations by the same member or members.

16 (2) In the case of a mutual insurer, the direct or indirect
17 ownership of 80 percent or more of the surplus and the voting power
18 of two or more corporations by the same member or members.

19 (b) "Net direct premiums" means the direct premiums collected
20 or contracted for on policies or contracts of insurance written by a
21 captive insurer during the preceding calendar year, less the amounts
22 paid to policyholders as return premiums, including dividends on
23 unabsorbed premiums or premium deposits returned or credited to
24 policyholders.

25 **Sec. 61.** NRS 695A.550 is hereby amended to read as follows:

26 695A.550 Every society organized or licensed under this
27 chapter is hereby declared to be a charitable and benevolent
28 institution, and is exempt from every state, county, district,
29 municipal and school tax other than taxes on ~~real property and~~
30 ~~office equipment.~~ *property and taxes upon the gross receipts of*
31 *retailers from the sale at retail or the storage, use or other*
32 *consumption of tangible personal property.*

33 **Sec. 62.** NRS 705.425 is hereby amended to read as follows:

34 705.425 1. A state program for the physical preservation, in
35 place, of property of lines of railroad, while service on such lines is
36 discontinued, is hereby established to provide an alternative to
37 actual abandonment.

38 2. The Department of Transportation shall determine whether a
39 line of railroad is eligible for admission to the program. A rail line
40 may be admitted if:

41 (a) The Surface Transportation Board has approved the line for
42 abandonment or discontinuance of service or the Department of
43 Transportation has determined that the line is potentially subject to
44 abandonment;



1 (b) The owners, operators and users of the line, the Department
2 of Transportation and all counties and cities affected have agreed to
3 the admission of the line to the program; and

4 (c) The owners and operators of the line agree to suspend
5 service on the line for 5 years without removing or disposing of any
6 of the trackage or other operating rail properties of the line, as an
7 alternative to abandonment, to permit consideration by interested
8 parties of means of preventing the ultimate abandonment of the line.

9 3. At the end of 5 years the Department of Transportation may
10 grant an extension, admitting the line of railroad to the program for
11 not more than 5 additional years, if, in the judgment of the Director
12 of the Department of Transportation:

13 (a) The line is still potentially subject to abandonment; and

14 (b) The extension will facilitate the restoration of service on the
15 line.

16 ~~[4. The owner of a line of railroad which has been admitted to
17 the program is entitled to an allowance for taxes on the trackage and
18 other operating rail properties of the line admitted. The Department
19 of Transportation shall provide to the Department of Taxation all
20 information requested by the Department of Taxation to carry out
21 the system of allowances for taxes on the operating property of lines
22 admitted to the program.]~~

23 **Sec. 63.** Section 8A.070 of the Charter of Carson City, being
24 chapter 213, Statutes of Nevada 1969, as added by chapter 16,
25 Statutes of Nevada 1997, at page 42, is hereby amended to read as
26 follows:

27 Sec. 8A.070 Imposition of tax; use of proceeds.

28 1. The Board may enact an ordinance imposing a local
29 sales and use tax for the acquisition, development,
30 construction, equipping, operation, maintenance,
31 improvement and management of open spaces, parks, trails
32 and recreational facilities located within Carson City.

33 2. ~~[The]~~ *Except for any money allocated pursuant to*
34 *subsection 3 of section 8A.120, the* proceeds from the tax
35 imposed pursuant to this article and the interest and other
36 income earned on the proceeds of the tax must be used as
37 follows:

38 (a) Forty percent of the proceeds of the tax, including
39 interest and other income, may be used for the acquisition,
40 development, construction, equipping, improvement,
41 maintenance and management of real property for open
42 spaces.

43 (b) Except as otherwise provided in paragraph (e), 40
44 percent of the proceeds of the tax, including interest and other
45 income, may be used for the acquisition, development,



1 construction, equipping and improvement of parks, trails and
2 recreational facilities.

3 (c) Twenty percent of the proceeds of the tax, including
4 interest and other income, may be used for the operation,
5 maintenance and management of parks, trails and recreational
6 facilities.

7 (d) Except as otherwise provided in paragraph (e), the
8 Board may authorize expenditures in an amount that varies
9 from the percentage stated in paragraphs (a), (b) and (c) by
10 not more than 2 percent for each use.

11 (e) If operation, maintenance and management expenses
12 for parks, trails and recreational facilities do not equal or
13 exceed 20 percent of the proceeds of the tax, including
14 interest and other income, the balance of the proceeds of the
15 tax, including interest and other income, authorized in
16 paragraph (c) may be used for the acquisition, development,
17 construction, equipping and improvement of parks, trails and
18 recreational facilities in addition to the amount authorized in
19 paragraph (b).

20 (f) At the end of a fiscal year, the proceeds of the tax,
21 including interest and other income, not expended or
22 otherwise obligated for the purposes set forth in this section
23 must be carried forward and become part of the total proceeds
24 of the tax, including interest and other income, available in
25 the next fiscal year.

26 3. The Board shall submit to the voters any proposal to
27 change the previously approved uses for the proceeds of the
28 tax, including interest and other income ~~§~~ , *authorized*
29 *pursuant to this section.*

30 **Sec. 64.** Section 8A.100 of the Charter of Carson City, being
31 chapter 213, Statutes of Nevada 1969, as added by chapter 16,
32 Statutes of Nevada 1997, at page 44, is hereby amended to read as
33 follows:

34 Sec. 8A.100 Payment of proceeds of tax to Department;
35 distribution of proceeds.

36 1. All fees, taxes, interest and penalties imposed and all
37 amounts of a tax required to be paid to Carson City pursuant
38 to this article must be paid to the Department in the form of
39 remittances payable to the Department. *Any amounts derived*
40 *from taxes on fuel used to propel motor vehicles must be*
41 *accounted for separately.*

42 2. The Department shall deposit the payments with the
43 State Treasurer for credit to the Sales and Use Tax Account in
44 the State General Fund.



1 3. The State Controller, acting upon the collection data
2 furnished by the Department, shall monthly:

3 (a) Transfer from the sales and use tax account to the
4 appropriate account in the State General Fund a percentage of
5 all fees, taxes, interest and penalties collected pursuant to this
6 article during the preceding month as compensation to the
7 State for the cost of collecting the tax. The percentage to be
8 transferred pursuant to this paragraph must be the same
9 percentage as the percentage of proceeds transferred pursuant
10 to paragraph (a) of subsection 3 of NRS 374.785 , but the
11 percentage must be applied to the proceeds collected pursuant
12 to this article only.

13 (b) Determine the amount equal to all fees, taxes, interest
14 and penalties collected in or for Carson City pursuant to this
15 article during the preceding month, less the amount
16 transferred to the State General Fund pursuant to
17 paragraph (a).

18 (c) Transfer the amount determined pursuant to paragraph
19 (b) to the Intergovernmental Fund and remit the money to the
20 Treasurer for Carson City.

21 **Sec. 65.** Section 8A.120 of the Charter of Carson City, being
22 chapter 213, Statutes of Nevada 1969, as added by chapter 16,
23 Statutes of Nevada 1997, at page 44, is hereby amended to read as
24 follows:

25 Sec. 8A.120 Creation of fund for use of proceeds from
26 tax.

27 1. The Treasurer for Carson City shall deposit money
28 received from the State Controller pursuant to paragraph (c)
29 of section 8A.100 , *except for any money derived from taxes*
30 *on fuel used to propel motor vehicles,* into the Treasury of
31 Carson City for credit to the fund created for the use of the
32 proceeds from the tax authorized by this article.

33 2. The fund of Carson City created for the use of the
34 proceeds from the tax authorized by this article must be
35 accounted for as a separate fund and not as a part of any other
36 fund.

37 3. *Any money derived from taxes on fuel used to propel*
38 *motor vehicles must be accounted for separately in the*
39 *Treasury of Carson City and used exclusively for the*
40 *construction, maintenance and repair of public roads and*
41 *highways.*



1 **Sec. 66.** Section 8A.130 of the Charter of Carson City, being
2 chapter 213, Statutes of Nevada 1969, as added by chapter 16,
3 Statutes of Nevada 1997, at page 45, is hereby amended to read as
4 follows:

5 Sec. 8A.130 Use of proceeds of tax; issuance of bonds
6 and other securities.

7 1. Money for the acquisition, development, construction,
8 equipping, operation, maintenance, improvement and
9 management of open spaces, parks, trails and recreational
10 facilities located within Carson City may be obtained:

11 (a) By the issuance of bonds and other securities as
12 provided in subsection 2, subject to any pledges, liens and
13 other contractual limitations made pursuant to this article;

14 (b) By direct distribution from the fund created pursuant
15 to *subsection 1 of* section 8A.120; or

16 (c) By both the issuance of such securities and by direct
17 distribution, as the Board may determine appropriate.

18 2. The Board may, after the enactment of the ordinance
19 imposing the tax, from time to time issue bonds and other
20 securities, which are general or special obligations of Carson
21 City and that may be secured as to principal and interest by a
22 pledge of the proceeds from the tax authorized by this article
23 ~~H~~, *other than any proceeds derived from fuel used to*
24 *propel motor vehicles.*

25 3. An ordinance authorizing the issuance of such a bond
26 or other security must describe the purpose for which the
27 bond or other security is issued.

28 **Sec. 67.** Section 8A.140 of the Charter of Carson City, being
29 chapter 213, Statutes of Nevada 1969, as amended by chapter 456,
30 Statutes of Nevada 2001, at page 2337, is hereby amended to read as
31 follows:

32 Sec. 8A.140 Types of securities; pledged revenue.

33 1. For the acquisition, development, construction,
34 equipping, operation, maintenance, improvement and
35 management of open spaces, parks, trails and recreational
36 facilities authorized by this article, the Board may issue:

37 (a) General obligation bonds;

38 (b) General obligation bonds for which payment is
39 additionally secured by a pledge of the proceeds of the tax
40 imposed pursuant to this article, *other than any proceeds*
41 *derived from fuel used to propel motor vehicles*, and if so
42 determined by the Board, further secured by a pledge of the
43 gross or net revenues derived from the operation of the
44 recreational facilities, and any other project of the City which
45 produces income, or from any license fees or other excise



1 taxes imposed for revenue by the City, or otherwise, as may
2 be legally made available for payment of the bonds;

3 (c) Revenue bonds for which payment is solely secured
4 by a pledge of the proceeds of the tax imposed pursuant to
5 this article, *other than any proceeds derived from fuel used*
6 *to propel motor vehicles*, and if so determined by the Board,
7 further secured by a pledge of the gross or net revenues
8 derived from the operation of the recreational facilities, and
9 any other project of the City which produces income, or from
10 any license fees or other excise taxes imposed for revenue by
11 the City, or otherwise, as may be legally made available for
12 payment of the bonds; and

13 (d) Medium-term obligations pursuant to NRS 350.087 to
14 350.095, inclusive.

15 2. Money pledged to the payment of bonds or other
16 securities pursuant to subsection 1 may be treated for the
17 purposes of subsection 3 of NRS 350.020 as pledged revenue
18 for the uses authorized by this article.

19 **Sec. 68.** Section 2.320 of the Charter of the City of Henderson,
20 being chapter 266, Statutes of Nevada 1971, as last amended by
21 chapter 48, Statutes of Nevada 1997, at page 89, is hereby amended
22 to read as follows:

23 Sec. 2.320 Sale, lease ~~or~~ or exchange of real property
24 owned by the City: Procedure; disposition of proceeds.

25 1. Subject to the provisions of this section, the City may
26 sell, lease or exchange real property in Clark County, Nevada,
27 acquired by the City pursuant to federal law from the United
28 States of America.

29 2. Except as otherwise provided in subsection 3:

30 (a) The City may sell, lease or exchange real property
31 only by resolution. Following the adoption of a resolution to
32 sell, lease or exchange, the City Council shall cause a notice
33 of its intention to sell, lease or exchange the real property to
34 be published once in a newspaper qualified pursuant to the
35 provisions of chapter 238 of NRS and published in the City.
36 The notice must be published at least 30 days before the date
37 set by the City Council for the sale, lease or exchange, and
38 must state:

39 (1) The date, time and place of the proposed sale, lease
40 or exchange.

41 (2) The place where and the time within which
42 applications and deposits may be made by prospective
43 purchasers or lessees.

44 (3) Such other information as the City Council desires.



- 1 (b) Applications or offers to purchase, lease or exchange
- 2 pursuant to the notice required in paragraph (a) must be in
- 3 writing, must not be accepted by the City Council for
- 4 consideration before the date of publication of the notice and
- 5 must be accompanied by a deposit of not less than 1 percent
- 6 of the total offer to purchase. If a lease, sale or exchange is
- 7 not consummated because:
 - 8 (1) The City refuses or is unable to consummate the
 - 9 lease, sale or exchange, the deposit must be refunded.
 - 10 (2) The person who made the application or offer to
 - 11 lease, buy or exchange refuses or is unable to consummate
 - 12 the lease, sale or exchange, the City shall retain an amount of
 - 13 the deposit that does not exceed 5 percent of the total offer to
 - 14 purchase.
 - 15 3. The City Council may waive the requirements of
 - 16 subsection 2 for any lease of residential property that is for a
 - 17 term of 1 year or less.
 - 18 4. The City Council shall not make a lease for a term of
 - 19 3 years or longer or enter into a contract for the sale or
 - 20 exchange of real property until after the property has been
 - 21 appraised by one disinterested appraiser employed by the City
 - 22 Council. Except as otherwise provided in ~~subsections 7 and~~
 - 23 ~~8,~~ **subsection 7**, it must be the policy of the City Council to
 - 24 require that all such sales, leases or exchanges be made at or
 - 25 above the current appraised value as determined by the
 - 26 appraiser unless the City Council, in a public hearing held
 - 27 before the adoption of the resolution to sell, lease or exchange
 - 28 the property, determines by affirmative vote of not fewer than
 - 29 two-thirds of the entire City Council based upon specified
 - 30 findings of fact that a lesser value would be in the best
 - 31 interest of the public. For the purposes of this subsection, an
 - 32 appraisal is not considered current if it is more than 3 years
 - 33 old.
 - 34 5. It must be the policy of the City Council to sell, lease
 - 35 and exchange real property in a manner that will result in the
 - 36 maximum benefit accruing to the City from the sales, leases
 - 37 and exchanges. The City Council may attach any condition to
 - 38 the sale, lease or exchange as appears to the City Council to
 - 39 be in the best interests of the City.
 - 40 6. The City Council may sell unimproved real property
 - 41 owned by the city on a time payment basis. The down
 - 42 payment must be in an amount determined by the City
 - 43 Council, and the interest rate must be in an amount
 - 44 determined by the City Council, but must not be less than 6
 - 45 percent per annum on the declining balance.



1 7. Notwithstanding the provisions of subsection 4, the
2 City Council may dispose of any real property belonging to
3 the City to the United States of America, the State of Nevada,
4 Clark County, any other political subdivision of the State, or
5 any quasi-public or nonprofit entity for a nominal
6 consideration whenever the public interest requires such a
7 disposition. In any such case, the consideration paid must
8 equal the cost of the acquisition to the City.

9 8. ~~[The City Council may sell, lease or exchange real
10 property for less than its appraised value to any person who
11 maintains or intends to maintain a business within the
12 boundaries of the City which is eligible pursuant to NRS
13 374.357 for an abatement from the sales and use taxes
14 imposed pursuant to chapter 374 of NRS.~~

15 ~~—9.]~~ Proceeds from all sales and exchanges of real
16 property owned by the City, after deduction of the cost of the
17 real property, reasonable costs of publication, title insurance,
18 escrow and normal costs of sale, must be placed in the land
19 fund previously created by the City in the City Treasury and
20 hereby continued. Except as otherwise provided in subsection
21 ~~[10.]~~ 9, money in the land fund may be expended only for:

22 (a) Acquisition of assets of a long-term character which
23 are intended to continue to be held or used, such as land,
24 buildings, machinery, furniture, computer software and other
25 equipment.

26 (b) Capital improvements of improvements thereon.

27 (c) Expenses incurred in the preparation of a long-term
28 comprehensive master planning study and any expenses
29 incurred in the master planning of the City.

30 (d) All costs, including salaries, for administration of the
31 land fund, and the land within the City.

32 (e) Expenses incurred in making major improvements and
33 repairs to the water, sewer and street systems as differentiated
34 from normal maintenance costs.

35 Money received from leases of real property owned by the
36 City must be placed in the land fund if the term of lease is 20
37 years or longer, whether the 20 years is for an initial term of
38 lease or for an initial term and an option for renewal. Money
39 received by the City from all other leases and interest on time
40 payment sales of real property owned by the City must be
41 apportioned in the ratio of 20 percent to current operational
42 expenses of the City, 20 percent to the land fund, and 60
43 percent divided between the land fund and current operational
44 expenses as determined by the Council.



1 ~~10.~~ 9. If available, money in the land fund may be
2 borrowed by the City pursuant to the provisions of NRS
3 ~~354.430 to 354.460,~~ 350.087 to 350.095, inclusive.

4 **Sec. 69.** Section 29 of the Local Government Tax Act of 1991,
5 being chapter 491, Statutes of Nevada 1991, as amended by chapter
6 426, Statutes of Nevada 1993, at page 1370, is hereby amended to
7 read as follows:

8 Sec. 29. 1. Except as otherwise provided in this
9 section and in section 34 of this act and in addition to all
10 other sales and use taxes, the Board of County
11 Commissioners of Churchill, Elko, Humboldt, Washoe and
12 Lander Counties and the Board of Supervisors of Carson City
13 may by ordinance, but not as in a case of emergency, impose
14 a tax at the rate of up to ~~1/4~~ one-quarter of 1 percent of the
15 gross receipts of any retailer from the sale of all tangible
16 personal property sold at retail, or stored, used or otherwise
17 consumed in the county.

18 2. The tax imposed pursuant to this section applies
19 throughout the county, including incorporated cities in the
20 county.

21 3. The ordinance enacted pursuant to this section must
22 include provisions in substance as follows:

23 (a) Provisions substantially identical to those of the Local
24 School Support Tax Law, insofar as applicable.

25 (b) A provision that all amendments to the provisions of
26 the Local School Support Tax Law subsequent to the date of
27 enactment of the ordinance, not inconsistent with this section,
28 automatically become a part of the ordinance enacted
29 pursuant to subsection 1.

30 (c) A provision that the county shall contract before the
31 effective date of the ordinance enacted pursuant to subsection
32 1 with the Department of Taxation to perform all functions
33 incident to the administration or operation of the tax imposed
34 pursuant to subsection 1.

35 (d) A provision that exempts from the additional ~~one~~
36 ~~quarter of one~~ one-quarter of 1 percent tax increase
37 authorized pursuant to this section, the gross receipts from the
38 sale of, and the storage, use or other consumption in a county
39 of, tangible personal property used for the performance of a
40 written contract for the construction of an improvement to
41 real property which was executed before July 30, 1991, or for
42 which a binding bid was submitted before that date if the bid
43 was afterward accepted, if under the terms of the contract or
44 bid the contract price or bid amount cannot be adjusted to



1 reflect the imposition of the additional tax pursuant to this
2 section.

3 4. All fees, taxes, interest and penalties imposed and all
4 amounts of tax required to be paid to the county under this
5 section must be paid to the Department of Taxation in the
6 form of remittances made payable to the Department of
7 Taxation. *Any amounts derived from taxes on fuel used to
8 propel motor vehicles must be accounted for separately.*

9 5. The Department of Taxation shall ~~{deposit—the
10 payments}~~:

11 (a) *Remit any money derived from taxes on fuel used to
12 propel motor vehicles to the county treasurer. The amount
13 remitted pursuant to this paragraph must be accounted for
14 separately in the county treasury and used exclusively for
15 the construction, maintenance and repair of public roads
16 and highways.*

17 (b) *Deposit any remaining money* with the State
18 Treasurer for credit to the tax distribution fund for the county
19 in which it was collected.

20 6. Any ordinance enacted pursuant to this section is
21 deemed to include the provisions set forth in paragraph (d) of
22 subsection 3.

23 **Sec. 70.** Section 3 of the Elko County Hospital Tax, being
24 chapter 14, Statutes of Nevada 1997, at page 29, is hereby amended
25 to read as follows:

26 Sec. 3. 1. The Board may enact an ordinance
27 imposing a tax for the construction of a hospital pursuant to
28 section 4 of this act.

29 2. A tax so imposed may be collected for not more than
30 4 years after the date upon which it is first imposed. The
31 ending date of the tax must be specified in the ordinance.

32 3. An ordinance enacted pursuant to this act may not
33 become effective before a question concerning the imposition
34 of the tax is approved by a majority of the registered voters of
35 Elko County voting upon the question. The Board may
36 submit the question to the voters at a special election held at
37 the same time and places as a municipal election or at a
38 general election. The Board shall also submit to the voters at
39 such a special or general election any proposal to increase the
40 rate of the tax or change the previously approved uses for the
41 proceeds of the tax ~~{}~~, *other than any proceeds derived
42 from fuel used to propel motor vehicles.*

43 4. Any ordinance enacted pursuant to this section must
44 specify the date on which the tax must first be imposed or on
45 which an increase in the rate of the tax becomes effective,



1 which must not be earlier than the first day of the second
2 calendar month following the approval of the question by the
3 voters.

4 **Sec. 71.** Section 6 of the Elko County Hospital Tax, being
5 chapter 14, Statutes of Nevada 1997, at page 30, is hereby amended
6 to read as follows:

7 Sec. 6. 1. All fees, taxes, interest and penalties
8 imposed and all amounts of tax required to be paid to Elko
9 County pursuant to the taxing ordinance and this act must be
10 paid to the Department in the form of remittances payable to
11 the Department. *Any amounts derived from taxes on fuel*
12 *used to propel motor vehicles must be accounted for*
13 *separately.*

14 2. The Department shall deposit the payments with the
15 State Treasurer for credit to the Sales and Use Tax Account in
16 the State General Fund.

17 3. The State Controller, acting upon the collection data
18 furnished by the Department, shall monthly:

19 (a) Transfer from the Sales and Use Tax Account to the
20 appropriate account in the State General Fund a percentage of
21 all fees, taxes, interest and penalties collected pursuant to this
22 act during the preceding month as compensation to the State
23 for the cost of collecting the tax. The percentage to be
24 transferred pursuant to this paragraph must be the same
25 percentage as the percentage of proceeds transferred pursuant
26 to paragraph (a) of subsection 3 of NRS 374.785, but the
27 percentage must be applied to the proceeds collected pursuant
28 to this act only.

29 (b) Determine the amount equal to all fees, taxes, interest
30 and penalties collected in or for Elko County pursuant to this
31 act during the preceding month, less the amount transferred to
32 the State General Fund pursuant to paragraph (a).

33 (c) Transfer the amount determined pursuant to paragraph
34 (b) to the Intergovernmental Fund and remit the money to the
35 County Treasurer of Elko County.

36 **Sec. 72.** Section 8 of the Elko County Hospital Tax, being
37 chapter 14, Statutes of Nevada 1997, at page 31, is hereby amended
38 to read as follows:

39 Sec. 8. 1. The County Treasurer shall deposit the
40 money received from the State Controller pursuant to section
41 6 of this act , *except for any money derived from taxes on*
42 *fuel used to propel motor vehicles,* in the County Treasury
43 for credit to a fund to be known as the Fund for the Hospital
44 Tax.



2. The Fund for the Hospital Tax must be accounted for as a separate fund and not as a part of any other fund, and all interest and other income earned on the money in the fund must be deposited in the fund.

3. Any money derived from taxes on fuel used to propel motor vehicles must be accounted for separately in the County Treasury and used exclusively for the construction, maintenance and repair of public roads and highways.

Sec. 73. Section 10 of the Elko County Hospital Tax, being chapter 14, Statutes of Nevada 1997, at page 31, is hereby amended to read as follows:

Sec. 10. 1. Money for the construction of a hospital located within Elko County may be obtained:

(a) By the issuance of bonds and other securities as provided in subsection 2, subject to any pledges, liens and other contractual limitations made pursuant to this act;

(b) By direct distribution from the Fund for the Hospital Tax; or

(c) By both the issuance of such securities and by direct distribution as the Board may determine appropriate.

2. The Board may, after the enactment of the ordinance imposing the tax, from time to time issue bonds and other securities, which are general or special obligations of Elko County and that may be secured as to principal and interest by a pledge authorized by this act of the proceeds from the tax ~~to~~, *other than any proceeds derived from fuel used to propel motor vehicles.*

3. An ordinance authorizing the issuance of such a bond or other security must describe the purpose for which the bond or other security is issued.

Sec. 74. Section 24 of the Railroad Grade Separation Projects Act, being chapter 506, Statutes of Nevada 1997, as last amended by chapter 28, Statutes of Nevada 1999, at page 64, is hereby amended to read as follows:

Sec. 24. 1. The Board of County Commissioners of Washoe County may by ordinance, but not as in a case of emergency, impose a tax upon the retailers at the rate of not more than one-eighth of 1 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County if:

(a) The City of Reno imposes a tax on the rental of transient lodging pursuant to NRS 268.7845 in the maximum amount allowed by that section; and

(b) The Board receives a written commitment from one or more sources for the expenditure of not less than one-half of



1 the total cost of a project for the acquisition, establishment,
2 construction or expansion of railroad grade separation
3 projects in Washoe County, including the estimated proceeds
4 of the tax described in paragraph (a).

5 2. An ordinance enacted pursuant to subsection 1 may
6 not become effective before a question concerning the
7 imposition of the tax is approved by a two-thirds majority of
8 the members of the Board of County Commissioners.

9 3. An ordinance enacted pursuant to subsection 1 must
10 specify the date on which the tax must first be imposed which
11 must occur on the first day of the first month of the next
12 calendar quarter that is at least 60 days after the date on
13 which a two-thirds majority of the Board of County
14 Commissioners approved the question.

15 4. An ordinance enacted pursuant to subsection 1 must
16 include provisions in substance as follows:

17 (a) Provisions substantially identical to those contained in
18 chapter 374 of NRS, insofar as applicable.

19 (b) A provision that all amendments to chapter 374 of
20 NRS after the date of enactment of the ordinance, not
21 inconsistent with this section, automatically become a part of
22 an ordinance enacted pursuant to subsection 1.

23 (c) A provision stating the specific purpose for which the
24 proceeds of the tax , *other than any proceeds derived from*
25 *fuel used to propel motor vehicles*, must be expended.

26 (d) A provision that exempts from the tax the gross
27 receipts from the sale of, and the storage, use or other
28 consumption in a county of, tangible personal property used
29 for the performance of a written contract:

30 (1) Entered into on or before the effective date of the
31 tax; or

32 (2) For the construction of an improvement to real
33 property for which a binding bid was submitted before the
34 effective date of the tax if the bid was afterward
35 accepted,
36 if under the terms of the contract or bid the contract price or
37 bid amount cannot be adjusted to reflect the imposition of the
38 tax.

39 5. No ordinance imposing a tax which is enacted
40 pursuant to subsection 1 may be repealed or amended or
41 otherwise directly or indirectly modified in such a manner as
42 to impair any outstanding bonds or other obligations which
43 are payable from or secured by a pledge of a tax enacted
44 pursuant to subsection 1 until those bonds or other obligations
45 have been discharged in full.



- 1 6. All fees, taxes, interest and penalties imposed and all
2 amounts of tax required to be paid to the County pursuant to
3 this section must be paid to the Department of Taxation in the
4 form of remittances payable to the Department of Taxation.
5 *Any amounts derived from taxes on fuel used to propel*
6 *motor vehicles must be accounted for separately.*
- 7 7. The Department of Taxation shall deposit the
8 payments with the State Treasurer for credit to the Sales and
9 Use Tax Account in the State General Fund.
- 10 8. The State Controller, acting upon the collection data
11 furnished by the Department of Taxation, shall monthly:
12 (a) Transfer from the Sales and Use Tax Account to the
13 appropriate account in the State General Fund a percentage of
14 all fees, taxes, interest and penalties collected pursuant to this
15 section during the preceding month as compensation to the
16 State for the cost of collecting the taxes. The percentage to be
17 transferred pursuant to this paragraph must be the same
18 percentage as the percentage of proceeds transferred pursuant
19 to paragraph (a) of subsection 3 of NRS 374.785 , but the
20 percentage must be applied to the proceeds collected pursuant
21 to this section only.
22 (b) Determine for the County an amount of money equal
23 to any fees, taxes, interest and penalties collected in or for the
24 County pursuant to this section during the preceding month,
25 less the amount transferred to the State General Fund
26 pursuant to paragraph (a).
27 (c) Transfer the amount determined for the County to the
28 Intergovernmental Fund and remit the money to the County
29 Treasurer.
- 30 9. The County Treasurer shall deposit the money
31 received pursuant to subsection 8 , *except for any money*
32 *derived from taxes on fuel used to propel motor vehicles,* in
33 the County Treasury for credit to a fund to be known as the
34 Railroad Grade Separation Projects Fund. The Railroad Grade
35 Separation Projects Fund must be accounted for as a separate
36 fund and not as a part of any other fund. *Any money derived*
37 *from taxes on fuel used to propel motor vehicles must be*
38 *accounted for separately in the County Treasury and used*
39 *exclusively for the construction, maintenance and repair of*
40 *public roads and highways.*
- 41 10. The money in the Railroad Grade Separation
42 Projects Fund, including interest and any other income from
43 the Fund must be used by the Board of County
44 Commissioners for the cost of the acquisition, establishment,
45 construction or expansion of one or more railroad grade



1 separation projects, including the payment and prepayment of
2 principal and interest on notes, bonds or other obligations
3 issued to fund such projects.

4 **Sec. 75.** Section 17 of the Douglas County Sales and Use Tax
5 Act of 1999, being chapter 37, Statutes of Nevada 1999, at page 82,
6 is hereby amended to read as follows:

7 Sec. 17. 1. The Board may enact an ordinance
8 imposing a local sales and use tax to:

9 (a) Acquire, develop, construct, equip, operate, maintain,
10 improve and manage libraries, airports, and facilities and
11 services for senior citizens located in the County; and

12 (b) Operate and maintain parks and recreational programs
13 and facilities located in the County.

14 2. Annually, the Board shall allocate the proceeds from
15 the tax imposed pursuant to this section from the preceding
16 fiscal year, *except for any money allocated pursuant to*
17 *subsection 3 of section 22 of this act*, the interest and other
18 income earned on those proceeds, and any amount carried
19 forward pursuant to subsection 3, among the uses set forth in
20 subsection 1 and include ~~those~~ *the allocations required by*
21 *this subsection* in the final budget adopted by the Board
22 pursuant to NRS 354.598. ~~The~~ *Except as otherwise*
23 *provided in subsection 3 of section 22 of this act, the*
24 *proceeds from the tax, including interest and other income*
25 *earned thereon, must be used in accordance with* ~~those~~
26 ~~allocations.~~ *the allocations required by this subsection.*

27 3. At the end of a fiscal year, the proceeds from the tax,
28 including interest and other income earned thereon, not
29 expended or otherwise obligated for the purposes set forth in
30 this section, *except for any money allocated pursuant to*
31 *subsection 3 of section 22 of this act*, must be carried
32 forward and become part of the total proceeds of the tax,
33 including interest and other income earned thereon, available
34 in the next fiscal year.

35 4. The Board ~~of county commissioners~~ shall, before
36 submitting to the Legislature any request to change the uses
37 for the proceeds from the tax authorized by this section,
38 including interest and other income earned thereon, submit an
39 advisory question to the voters of the county pursuant to NRS
40 293.482, asking whether the uses for the proceeds from the
41 tax should be so changed. The Board shall not submit such a
42 request to the Legislature if a majority of the voters in the
43 County disapprove the proposed change.



1 **Sec. 76.** Section 20 of the Douglas County Sales and Use Tax
2 Act of 1999, being chapter 37, Statutes of Nevada 1999, at page 84,
3 is hereby amended to read as follows:

4 Sec. 20. 1. All fees, taxes, interest and penalties
5 imposed and all amounts of tax required to be paid to the
6 County pursuant to this act must be paid to the Department in
7 the form of remittances payable to the Department. *Any*
8 *amounts derived from taxes on fuel used to propel motor*
9 *vehicles must be accounted for separately.*

10 2. The Department shall deposit the payments with the
11 State Treasurer for credit to the Sales and Use Tax Account in
12 the State General Fund.

13 3. The State Controller, acting upon the collection data
14 furnished by the Department, shall monthly:

15 (a) Transfer from the Sales and Use Tax Account to the
16 appropriate account in the State General Fund a percentage of
17 all fees, taxes, interest and penalties collected pursuant to this
18 act during the preceding month as compensation to the State
19 for the cost of collecting the tax. The percentage to be
20 transferred pursuant to this paragraph must be the same
21 percentage as the percentage of proceeds transferred pursuant
22 to paragraph (a) of subsection 3 of NRS 374.785, but the
23 percentage must be applied to the proceeds collected pursuant
24 to this act only.

25 (b) Determine the amount equal to all fees, taxes, interest
26 and penalties collected in or for the County pursuant to this
27 act during the preceding month, less the amount transferred to
28 the State General Fund pursuant to paragraph (a).

29 (c) Transfer the amount determined pursuant to paragraph
30 (b) to the Intergovernmental Fund and remit the money to the
31 County Treasurer.

32 **Sec. 77.** Section 22 of the Douglas County Sales and Use Tax
33 Act of 1999, being chapter 37, Statutes of Nevada 1999, at page 84,
34 is hereby amended to read as follows:

35 Sec. 22. 1. The County Treasurer shall deposit money
36 received from the State Controller pursuant to paragraph (c)
37 of subsection 3 of section 20 of this act , *except for any*
38 *money derived from taxes on fuel used to propel motor*
39 *vehicles,* into the County Treasury for credit to the fund
40 created for the use of the proceeds from the tax authorized by
41 this act.

42 2. The fund of the County created for the use of the
43 proceeds from the tax authorized by this act must be
44 accounted for as a separate fund and not as a part of any other
45 fund.



1 3. *Any money derived from taxes on fuel used to propel*
2 *motor vehicles must be accounted for separately in the*
3 *County Treasury and used exclusively for the construction,*
4 *maintenance and repair of public roads and highways.*

5 **Sec. 78.** Section 23 of the Douglas County Sales and Use Tax
6 Act of 1999, being chapter 37, Statutes of Nevada 1999, at page 84,
7 is hereby amended to read as follows:

8 Sec. 23. 1. Money to acquire, develop, construct,
9 equip, improve and manage libraries, airports, and facilities
10 and services for senior citizens located in the County may be
11 obtained:

12 (a) By the issuance of bonds and other securities as
13 provided in subsection 3, subject to any pledges, liens and
14 other contractual limitations made pursuant to this act;

15 (b) By direct distribution from the fund created pursuant
16 to *subsection 1 of* section 22 of this act; or

17 (c) By both the issuance of such securities and by direct
18 distribution,
19 as the Board may determine appropriate.

20 2. Money to operate and maintain libraries, airports,
21 facilities and services for senior citizens, parks and
22 recreational programs and facilities located in the County
23 may be obtained by direct distribution from the fund created
24 pursuant to *subsection 1 of* section 22 of this act.

25 3. The Board may, after the enactment of the ordinance
26 imposing the tax, from time to time, issue bonds and other
27 securities, which are general or special obligations of the
28 County and that may be secured as to principal and interest
29 by a pledge of the proceeds from the tax authorized by this
30 act ~~H~~, *other than any proceeds derived from fuel used to*
31 *propel motor vehicles.*

32 4. An ordinance authorizing the issuance of such a bond
33 or other security must describe the purpose for which the
34 bond or other security is issued.

35 **Sec. 79.** Section 24 of the Douglas County Sales and Use Tax
36 Act of 1999, being chapter 37, Statutes of Nevada 1999, as amended
37 by chapter 456, Statutes of Nevada 2001, at page 2337, is hereby
38 amended to read as follows:

39 Sec. 24. 1. To acquire, develop, construct, equip,
40 improve and manage libraries, airports, and facilities and
41 services for senior citizens located in the County, the Board
42 may issue:

43 (a) General obligation bonds;

44 (b) General obligation bonds for which payment is
45 additionally secured by a pledge of the proceeds of the tax



1 imposed pursuant to this act, *other than any proceeds derived*
2 *from fuel used to propel motor vehicles*, and if so determined
3 by the Board, further secured by a pledge of the gross or net
4 revenues derived from the operation of libraries, airports or
5 facilities and services for senior facilities or any other project
6 of the County which produces income, or from any license
7 fees or other excise taxes imposed for revenue by the County,
8 or otherwise, as may be legally made available for payment
9 of the bonds;

10 (c) Revenue bonds for which payment is solely secured
11 by a pledge of the proceeds of the tax imposed pursuant to
12 this act, *other than any proceeds derived from fuel used to*
13 *propel motor vehicles*, and if so determined by the Board,
14 further secured by a pledge of the gross or net revenues
15 derived from the operation of the libraries, airports or
16 facilities for senior citizens or any other project of the County
17 which produces income, or from any license fees or other
18 excise taxes imposed for revenue by the County, or
19 otherwise, as may be legally made available for payment of
20 the bonds; and

21 (d) Medium-term obligations pursuant to NRS 350.087 to
22 350.095, inclusive.

23 2. Money pledged to the payment of bonds or other
24 securities pursuant to subsection 1 may be treated for the
25 purposes of subsection 3 of NRS 350.020 as pledged revenue
26 for the uses authorized by this act.

27 **Sec. 80.** Section 9 of chapter 335, Statutes of Nevada 2001, at
28 page 1585, is hereby amended to read as follows:

29 Sec. 9. 1. This section and sections 1, 2 and 4 to 8,
30 inclusive, of this act become effective on July 1, 2001.

31 2. Sections 2 and 5 of this act expire by limitation on
32 June 30, ~~2005.~~

33 ~~3. Section 3 of this act becomes effective on July 1,~~
34 ~~2005.} 2003.~~

35 **Sec. 81.** 1. NRS 361.017, 361.042, 361.0605, 361.061,
36 361.062, 361.065, 361.0685, 361.0687, 361.077, 361.078, 361.079,
37 361.080, 361.085, 361.088, 361.096, 361.098, 361.099, 361.100,
38 361.105, 361.106, 361.107, 361.110, 361.111, 361.115, 361.123,
39 361.125, 361.130, 361.132, 361.135, 361.140, 361.145, 361.150,
40 361.186, 361.187, 361.797, 371.101, 371.102, 374.280, 374.285,
41 374.286, 374.291, 374.2911, 374.292, 374.295, 374.310, 374.315,
42 374.320, 374.321, 374.322, 374.323, 374.325, 374.3305, 374.3306,
43 374.3307, 374.357, 374.388, 374.643, 427A.450, 427A.455,
44 427A.460, 427A.465, 427A.470, 427A.475, 427A.480, 427A.485,
45 427A.490, 427A.495, 427A.500, 427A.505, 427A.510, 427A.515,



1 427A.520, 427A.522, 427A.525, 427A.530, 427A.535, 427A.540,
2 427A.545, 427A.550, 427A.555, 427A.560, 427A.565, 427A.570,
3 427A.575, 427A.580, 427A.585, 427A.590, 427A.595, 427A.600
4 and 439.660 are hereby repealed.

5 2. Sections 3 and 8 of chapter 335, Statutes of Nevada 2001, at
6 pages 1581 and 1585, respectively, are hereby repealed.

7 **Sec. 82.** The provisions of this act do not affect:

8 1. The amount of any tax due for any period ending on or
9 before June 30, 2003.

10 2. The terms of any agreement made on or before June 30,
11 2003, for the sale, lease or exchange of real property pursuant to
12 NRS 266.267 or section 2.320 of the Charter of the City of
13 Henderson.

14 3. The terms of any agreement made pursuant to NRS 274.270
15 on or before June 30, 2003.

16 4. The duration and other terms of any partial abatement from
17 taxes approved by the Commission on Economic Development
18 pursuant to NRS 360.750 on or before June 30, 2003.

19 5. The requirements in effect on June 30, 2003, for:

20 (a) The repayment of any exemption from property taxes
21 allowed pursuant to a partial abatement approved by the
22 Commission on Economic Development pursuant to NRS 360.750
23 on or before June 30, 2003, by a business that fails to comply with
24 the terms of the partial abatement; and

25 (b) The disposition and use of any such repayments.

26 6. Any property tax assistance provided or to which a person
27 may be entitled pursuant to NRS 427A.450 to 427A.600, inclusive,
28 for any period ending on or before June 30, 2003.

29 7. The terms of any admission on or before June 30, 2003, of a
30 line of railroad to the program established by NRS 705.425.

31 **Sec. 83.** 1. This section and sections 1 to 26, inclusive, 28
32 and 30 to 82, inclusive, of this act become effective on July 1, 2003.

33 2. Sections 26 and 28 of this act expire by limitation on
34 October 1, 2029.

35 3. Sections 27 and 29 of this act become effective on
36 October 1, 2029.

**LEADLINES OF REPEALED SECTIONS OF NRS AND TEXT OF
REPEALED SECTIONS OF STATUTES OF NEVADA**

361.017 "Camper shell" defined.

361.042 "Slide-in camper" defined.



361.0605 Property related to public use of privately owned park exempted; exclusion.

361.061 Property related to public use of privately owned airport exempted; exclusion.

361.062 Property of trusts for furtherance of public functions exempted.

361.065 Property of school districts and charter schools exempted.

361.0685 Exemption of percentage of personal and real property of certain businesses certified by Commission on Economic Development.

361.0687 Partial abatement of taxes imposed on certain new or expanded businesses.

361.077 Exemption of property used for control of air or water pollution.

361.078 Exemption of residential property containing shelter protecting against radioactive fallout.

361.079 Exemption of qualified systems for heating, cooling or provision of electricity.

361.080 Exemption of property of surviving spouses and orphan children.

361.085 Exemption of property of blind persons.

361.088 Exemption of property of Nathan Adelson Hospice.

361.096 Exemption of certain property leased or rented to charter school.

361.098 Exemption of property of charitable foundations established by Board of Regents of University of Nevada.

361.099 Exemption of certain real and personal property leased or rented to University and Community College System of Nevada.

361.100 Exemption of property of university fraternities and sororities.

361.105 Exemptions of nonprofit private schools.

361.106 Exemption of property of certain apprenticeship programs.

361.107 Exemption of property of Pershing County Kids, Horses, Rodeo Inc.

361.110 Exemptions of certain organizations.

361.111 Exemption of certain property of Nature Conservancy, American Land Conservancy and Nevada Land Conservancy.

361.115 Exemption of property of Nevada Children's Foundation, Inc.

361.123 Exemption of property of Nevada Heritage Association, Inc.



- 361.125 Exemption of churches and chapels.
- 361.130 Exemption of public cemeteries and graveyards.
- 361.132 Exemption of certain private cemeteries and places of burial.
- 361.135 Exemptions of lodges and other charitable organizations.
- 361.140 Exemptions of certain charitable corporations.
- 361.145 Exemptions of noncommercial theaters.
- 361.150 Exemptions of volunteer fire departments.
- 361.186 Collection of admission fee for exhibition of art: Conditions; reduction of exemption; payment of and credit against resulting tax.
- 361.187 Applicability of exemption to owner of leased art.
- 361.797 Filing of claims; duties of county assessor, Department, county auditor and tax receiver; reimbursement of county by State; penalty.
- 371.101 Exemption of vehicle registered by surviving spouse or orphan.
- 371.102 Exemption of vehicle registered by blind person.
- 374.280 Fuel used to propel motor vehicle.
- 374.285 Animals and plants intended for human consumption; feed; fertilizer.
- 374.286 Farm machinery and equipment.
- 374.291 Works of fine art for public display: General requirements.
- 374.2911 Works of fine art for public display: Collection of admission fee for exhibition.
- 374.292 Textbooks sold within University and Community College System of Nevada.
- 374.295 Containers.
- 374.310 Personal property used for performance of contract on public works.
- 374.315 Personal property used for performance of certain written contracts.
- 374.320 Newspapers.
- 374.321 Manufactured homes and mobile homes.
- 374.322 Aircraft, aircraft engines and component parts of aircraft.
- 374.323 Engines, chassis, parts and components of professional racing vehicles; certain vehicles used by professional racing team or sanctioning body.
- 374.325 Occasional sales.
- 374.3305 Personal property sold by or to nonprofit organization created for religious, charitable or educational purposes.



374.3306 Requirements for organization created for religious, charitable or educational purposes.

374.3307 Procedure for claim of exemption by nonprofit organization created for religious, charitable or educational purposes; regulations.

374.357 Abatement for eligible machinery or equipment used by certain new or expanded businesses.

374.388 Presumption of payment: Certificate of ownership for used manufactured home or used mobile home.

374.643 Credit or refund of tax for business within zone for economic development. 427A.450 Legislative findings and declaration.

427A.455 Definitions.

427A.460 "Claim" defined.

427A.465 "Claimant" defined.

427A.470 "Home" defined.

427A.475 "Household" defined.

427A.480 "Household income" defined.

427A.485 "Income" defined.

427A.490 "Lot" defined.

427A.495 "Property taxes accrued" defined.

427A.500 "Rent" defined.

427A.505 "Senior citizen" defined.

427A.510 Determination of which member of household is claimant.

427A.515 Homeowner's refund: Entitlement; limitation.

427A.520 Renter's refund: Entitlement; limitation.

427A.522 Calculation of homeowner's refund and renter's refund.

427A.525 Rent deemed to constitute accrued property tax.

427A.530 Filing of claims with county assessor; processing of claim.

427A.535 Action by Division on claim.

427A.540 Disallowance of claim: Ownership of real property other than home.

427A.545 Eligibility unaffected by receipt of other assistance if claim for exemption filed; assessed valuation reduced by amount of exemption.

427A.550 Division may expend money from Senior Citizens' Property Tax Assistance Account for audit of claims processed by county assessor.

427A.555 Multiple claims prohibited.

427A.560 Survival of right to assistance on death of claimant.



- 427A.565 Revocation of grant of assistance for improper claim; restitution.**
- 427A.570 Claim to be disallowed and refund to be repaid with penalty if property acquired to obtain benefits.**
- 427A.575 Excessive or fraudulent claim; penalty.**
- 427A.580 Penalty for false statement or use of fraudulent device.**
- 427A.585 Administrative and judicial review.**
- 427A.590 Administration by Division; regulations.**
- 427A.595 Senior Citizens' Property Tax Assistance Account: Purposes; use.**
- 427A.600 Disclosure of personal or confidential information prohibited.**
- 439.660 Administration: Cooperation between state and local agencies.**

Section 3 of chapter 335, Statutes of Nevada 2001:

Sec. 3. NRS 361.0687 is hereby amended to read as follows:

361.0687 1. A person who intends to locate or expand a business in this state may, pursuant to NRS 360.750, apply to the commission on economic development for a partial abatement from the taxes imposed by this chapter.

2. For a business to qualify pursuant to NRS 360.750 for a partial abatement from the taxes imposed by this chapter, the commission on economic development must determine that, in addition to meeting the other requirements set forth in subsection 2 of that section:

(a) If the business is a new business in a county or city whose population is 50,000 or more:

(1) The business will make a capital investment in the county of at least \$50,000,000 if the business is an industrial or manufacturing business or at least \$5,000,000 if the business is not an industrial or manufacturing business; and

(2) The average hourly wage that will be paid by the new business to its employees in this state is at least 100 percent of the average statewide hourly wage as established by the employment security division of the department of employment, training and rehabilitation on July 1 of each fiscal year.

(b) If the business is a new business in a county or city whose population is less than 50,000:

(1) The business will make a capital investment in the county of at least \$5,000,000 if the business is an industrial or



manufacturing business or at least \$500,000 if the business is not an industrial or manufacturing business; and

(2) The average hourly wage that will be paid by the new business to its employees in this state is at least 100 percent of the average statewide hourly wage as established by the employment security division of the department of employment, training and rehabilitation on July 1 of each fiscal year.

3. ~~FF~~ *Except as otherwise provided in NRS 361.0685, if* a partial abatement from the taxes imposed by this chapter is approved by the commission on economic development pursuant to NRS 360.750:

(a) The partial abatement must:

(1) Be for a duration of at least 1 year but not more than 10 years;

(2) Not exceed 50 percent of the taxes *on personal property* payable by a business each year pursuant to this chapter; and

(3) Be administered and carried out in the manner set forth in NRS 360.750.

(b) The executive director of the commission on economic development shall notify the county assessor of the county in which the business is located of the approval of the partial abatement, including, without limitation, the duration and percentage of the partial abatement that the commission granted. The executive director shall, on or before April 15 of each year, advise the county assessor of each county in which a business qualifies for a partial abatement during the current fiscal year as to whether the business is still eligible for the partial abatement in the next succeeding fiscal year.

Section 8 of chapter 335, Statutes of Nevada 2001:

Sec. 8. 1. Except as otherwise provided in this section, notwithstanding subsection 2 of section 9 of this act, if the commission on economic development, during the period from July 1, 2001, through June 30, 2005, grants a partial abatement of tax pursuant to NRS 360.750 for a facility for the production of electricity from renewable energy and the partial abatement is for the tax imposed pursuant to:

(a) Chapter 361 of NRS, the duration of the partial abatement must be 10 years and the terms and conditions of the partial abatement must be as set forth in NRS 361.0687, as amended by section 2 of this act.

(b) Chapter 374 of NRS, the duration of the partial abatement must be 2 years and the terms and conditions of



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the partial abatement must be as set forth in NRS 374.357, as amended by section 5 of this act.

2. The provisions of subsection 1 do not prevent the commission on economic development, the department of taxation or the Nevada tax commission from exercising any enforcement authority provided by law to ensure that the facility for which the abatement was granted continues to be operated in a manner that is consistent with the terms and conditions pursuant to which the abatement was granted.

3. As used in this section, "facility for the generation of electricity from renewable energy":

(a) For the purposes of the partial abatement described in NRS 361.0687, has the meaning ascribed to it in section 2 of this act.

(b) For the purposes of the partial abatement described in NRS 374.357, has the meaning ascribed to it in section 5 of this act.

