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SENATE BILL NO. 465—COMMITTEE ON TAXATION

(ON BEHALF OF THE LEGISLATIVE COMMITTEE ON LOCAL  
GOVERNMENT TAXES AND FINANCE)

MARCH 24, 2003

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Referred to Committee on Taxation

SUMMARY—Makes certain changes concerning calculation of amount of basic governmental services tax distributed to county school district. (BDR 43-623)

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

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

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AN ACT relating to education; making certain changes to the method of calculating the amount of the basic governmental services tax to be distributed to a county school district; and providing other matters properly relating thereto.

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

1     **Section 1.** NRS 482.181 is hereby amended to read as follows:  
2     482.181 1. Except as otherwise provided in subsection 5,  
3 after deducting the amount withheld by the Department and the  
4 amount credited to the Department pursuant to subsection 6 of NRS  
5 482.180, the Department shall certify monthly to the State Board of  
6 Examiners the amount of the basic and supplemental governmental  
7 services taxes collected for each county by the Department and its  
8 agents during the preceding month, and that money must be  
9 distributed monthly as provided in this section.



1 2. Any supplemental governmental services tax collected for a  
2 county must be distributed only to the county, to be used as  
3 provided in NRS 371.045 and 371.047.

4 3. The distribution of the basic governmental services tax  
5 received or collected for each county must be made to the county  
6 school district within each county before any distribution is made to  
7 a local government, special district or enterprise district. For the  
8 purpose of calculating the amount of the basic governmental  
9 services tax to be distributed to the county school district, the taxes  
10 levied by each local government, special district and enterprise  
11 district are the product of its certified valuation, determined  
12 pursuant to subsection 2 of NRS 361.405, and its tax rate,  
13 established pursuant to NRS 361.455 for the fiscal year beginning  
14 on July 1, 1980, except that the tax rate for school districts,  
15 including the rate attributable to a district's debt service, is the rate  
16 established pursuant to NRS 361.455 for the fiscal year beginning  
17 on July 1, 1978, but if ~~[, in any fiscal year, the sum of]~~ the rate  
18 attributable to a district's debt service in ~~[that]~~ any fiscal year ~~[and~~  
19 ~~any rate levied for capital projects pursuant to NRS 387.3285 in that~~  
20 ~~fiscal year]~~ is greater than its rate for the fiscal year beginning on  
21 July 1, 1978, the higher rate must be used to determine the amount  
22 attributable to debt service.

23 4. After making the distributions set forth in subsection 3, the  
24 remaining money received or collected for each county must be  
25 deposited in the Local Government Tax Distribution Account  
26 created by NRS 360.660 for distribution to local governments,  
27 special districts and enterprise districts within each county pursuant  
28 to the provisions of NRS 360.680 and 360.690.

29 5. An amount equal to any basic governmental services tax  
30 distributed to a redevelopment agency in the fiscal year 1987-1988  
31 must continue to be distributed to that agency as long as it exists but  
32 must not be increased.

33 6. The Department shall make distributions of the basic  
34 governmental services tax directly to county school districts.

35 7. As used in this section:

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

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

40 (c) "Received or collected for each county" means:

41 (1) For the basic governmental services tax collected on  
42 vehicles subject to the provisions of chapter 706 of NRS, the  
43 amount determined for each county based on the following  
44 percentages:



1	Carson City.....1.07 percent	Lincoln.....3.12 percent
2	Churchill.....5.21 percent	Lyon.....2.90 percent
3	Clark.....22.54 percent	Mineral .....2.40 percent
4	Douglas .....2.52 percent	Nye .....4.09 percent
5	Elko .....13.31 percent	Pershing .....7.00 percent
6	Esmeralda.....2.52 percent	Storey..... .19 percent
7	Eureka .....3.10 percent	Washoe .....12.24 percent
8	Humboldt.....8.25 percent	White Pine ....5.66 percent
9	Lander .....3.88 percent	

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11 (2) For all other basic and supplemental governmental  
12 services tax received or collected by the Department, the amount  
13 attributable to each county based on the county of registration of the  
14 vehicle for which the tax was paid.

15 (d) "Special district" has the meaning ascribed to it in  
16 NRS 360.650.

17 **Sec. 2.** The amendatory provisions of section 1 of this act do  
18 not apply to the distribution of any proceeds of the basic  
19 governmental services tax collected during a fiscal year beginning  
20 before July 1, 2003.

21 **Sec. 3.** 1. The amendatory provisions of section 1 of this act  
22 do not apply to modify, directly or indirectly, any taxes levied or  
23 revenues pledged in such a manner as to impair adversely any  
24 outstanding obligations of a local government, special district or  
25 enterprise district, including, without limitation, bonds, medium-  
26 term financing, letters of credit and any other financial obligation,  
27 until all such obligations have been discharged in full or provision  
28 for their payment and redemption has been fully made.

29 2. As used in this section:

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

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

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

36 **Sec. 4.** This act becomes effective on July 1, 2003.

