

Amendment No. 397

Assembly Amendment to Assembly Bill No. 370	(BDR 32-750)
Proposed by: Assembly Committee on Revenue	
Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.



ASSEMBLY BILL NO. 370—ASSEMBLYWOMAN DICKMAN

MARCH 22, 2021

Referred to Committee on Revenue

SUMMARY—Revises provisions relating to taxation on liquor. (BDR 32-750)

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

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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; revising provisions governing the use of certain revenue from the tax on liquor; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law imposes an excise tax on liquor, the amount of which is generally based on the percentage of alcohol by volume contained in the liquor. (NRS 369.330) Under existing law, all revenue collected from this tax is deposited to the credit of the Liquor Tax Account in the State General Fund and the Department of Taxation is required to indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume. (NRS 369.170) Existing law requires the Department to apportion and distribute monthly to the counties of this State the portion of the tax on liquor containing more than 22 percent of alcohol by volume collected during the preceding month which is equivalent to 50 cents per wine gallon. (NRS 369.173) Existing law also requires the State Controller to transfer monthly to the Tax on Liquor Program Account in the State General Fund the portion of the tax on liquor containing more than 22 percent of alcohol by volume that exceeds \$3.45 per wine gallon. (NRS 369.174) Money in the Tax on Liquor Program Account is required to be used by the Division of Public and Behavioral Health of the Department of Health and Human Services to increase services for the prevention of alcohol or other substance use disorders and other related services. (NRS 458.097, 458.098) **Section 1** of this bill requires the State Controller to **additionally** transfer ~~monthly~~ to the Tax on Liquor Program Account ~~an additional 15 percent of the amount~~ **the first \$200,000** of **the** tax on liquor containing more than 22 percent of alcohol by volume that is ~~remaining~~ **available in each biennium** after the distribution to the counties and the transfer to the Account of the amount that exceeds \$3.45 per wine gallon are made. **Section 2** of this bill requires that this additional ~~15 percent of the tax that is~~ **money** transferred to the ~~Tax on Liquor Program~~ Account be used by the Division of Public and Behavioral Health to pay for grants for **the provision of** certain recovery support services. ~~and related administrative and personnel costs.~~

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

Section 1. NRS 369.174 is hereby amended to read as follows:

369.174 ~~Each month, the~~ **The** State Controller shall transfer to the Tax on Liquor Program Account in the State General Fund, from the tax on liquor containing more than 22 percent of alcohol by volume ~~the~~:

1. ~~The~~ **Each month, the** portion of the tax which exceeds \$3.45 per wine gallon.

2. ~~Fifteen percent~~ **Each biennium, the first \$200,000 of the tax after the distribution made pursuant to NRS 369.173 and the transfer made pursuant to subsection 1.**

Sec. 2. NRS 458.097 is hereby amended to read as follows:

458.097 1. Money received by the Division pursuant to **subsection 1 of** NRS 369.174 must be used to increase services for the prevention of alcohol or other substance use disorders and for the detoxification and rehabilitation of persons with an alcohol or other substance use disorder. In allocating the money for the increase of services, the Division shall give priority to:

(a) The areas where there exists a shortage of services for the treatment of alcohol use disorders. The Division shall determine the areas of shortage on the basis of data available from state and local agencies, data contained in the comprehensive state plan for programs for alcohol or other substance use disorders, and other appropriate data.

(b) The needs of counties to provide:

(1) Civil protective custody, pursuant to NRS 458.270, for persons who are found in public places while under the influence of alcohol; and

(2) Secure detoxification units or other appropriate facilities for persons who are arrested or taken into custody while under the influence of a controlled substance.

(c) Programs for alcohol or other substance use disorders that are primarily directed toward the prevention of such disorders.

2. **Money received by the Division pursuant to subsection 2 of NRS 369.174 must be used to pay for** ~~the~~

~~(a) Grants~~ **grants for the provision of recovery support services for** ~~the detoxification and rehabilitation of~~ persons with alcohol or other substance use disorders **by recovery support providers that:**

~~(1)~~ **(a) Are certified by the Division pursuant to this chapter and any regulations adopted pursuant thereto; and**

~~(2)~~ **(b) Meet any additional qualifications prescribed by the Division by regulation.**

~~(b) Administrative and personnel costs related to such grants.~~

3. As used in this section, "secure detoxification unit" has the meaning ascribed to it in NRS 458.175.

Sec. 3. This act becomes effective on July 1, 2021.