

REQUIRES TWO-THIRDS MAJORITY VOTE (§§ 9, 11-16, 18, 20, 21, 36-38, 40,  
42, 44-49, 53, 54, 66, 67, 69-74, 76-87, 90-93, 95-102, 112-124, 134, 135, 138-141  
143, 162, 169-178, 180, 181, 184-187)

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**S.B. 5**

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SENATE BILL NO. 5—COMMITTEE OF THE WHOLE

JUNE 11, 2003

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Referred to the Committee of the Whole

SUMMARY—Makes various changes concerning state financial administration. (BDR 32-14)

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 state financial administration; providing for the imposition and administration of an excise tax on employers based on wages paid to their employees; replacing the casino entertainment tax with a tax on all live entertainment; eliminating the tax imposed on the privilege of conducting business in this state; revising the taxes on liquor and cigarettes; imposing a state tax on the transfer of real property and revising the provisions governing the existing tax; revising the fees charged for certain gaming licenses; establishing the Legislative Committee on Taxation, Public Revenue and Tax Policy; making various other changes relating to state financial administration; making an appropriation; providing penalties; 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.** Title 32 of NRS is hereby amended by adding  
2 thereto a new chapter to consist of the provisions set forth as  
3 sections 2 to 24, inclusive, of this act.

4     **Sec. 2.** *As used in this chapter, unless the context otherwise*  
5 *requires, the words and terms defined in sections 3 to 6, inclusive,*  
6 *of this act have the meanings ascribed to them in those sections.*

7     **Sec. 3.** *“Commission” means the Nevada Tax Commission.*

8     **Sec. 4.** *“Employer” means any employer who is required to*  
9 *pay a contribution pursuant to NRS 612.535 for any calendar*  
10 *quarter, except an employer who may elect to make*  
11 *reimbursement payments in lieu of contributions as provided in*  
12 *NRS 612.553.*

13     **Sec. 5.** *“Employment” has the meaning ascribed to it in NRS*  
14 *612.065 to 612.145, inclusive.*

15     **Sec. 6.** *“Taxpayer” means any person liable for the tax*  
16 *imposed by this chapter.*

17     **Sec. 7.** *The Department shall:*

18     1. *Administer and enforce the provisions of this chapter, and*  
19 *may adopt such regulations as it deems appropriate for those*  
20 *purposes.*

21     2. *Deposit all taxes, interest and penalties it receives pursuant*  
22 *to this chapter in the State Treasury for credit to the State General*  
23 *Fund.*

24     **Sec. 8.** 1. *Each person responsible for maintaining the*  
25 *records of a taxpayer shall:*

26     (a) *Keep such records as may be necessary to determine the*  
27 *amount of the liability of the taxpayer pursuant to the provisions*  
28 *of this chapter;*

29     (b) *Preserve those records for 4 years or until any litigation or*  
30 *prosecution pursuant to this chapter is finally determined,*  
31 *whichever is longer; and*

32     (c) *Make the records available for inspection by the*  
33 *Department upon demand at reasonable times during regular*  
34 *business hours.*

35     2. *The Department may by regulation specify the types of*  
36 *records which must be kept to determine the amount of the*  
37 *liability of a taxpayer pursuant to the provisions of this chapter.*

38     3. *Any person who violates the provisions of subsection 1 is*  
39 *guilty of a misdemeanor.*

40     **Sec. 9.** 1. *To verify the accuracy of any return filed or, if*  
41 *no return is filed by a taxpayer, to determine the amount required*  
42 *to be paid, the Department, or any person authorized in writing by*  
43 *the Department, may examine the books, papers and records of*  
44 *any person who may be liable for the tax imposed by this chapter.*



1       2. Any person who may be liable for the tax imposed by this  
2 chapter and who keeps outside of this state any books, papers and  
3 records relating thereto shall pay to the Department an amount  
4 equal to the allowance provided for state officers and employees  
5 generally while traveling outside of the State for each day or  
6 fraction thereof during which an employee of the Department is  
7 engaged in examining those documents, plus any other actual  
8 expenses incurred by the employee while he is absent from his  
9 regular place of employment to examine those documents.

10       **Sec. 10.** 1. Except as otherwise provided in this section and  
11 NRS 360.250, the records and files of the Department concerning  
12 the administration of this chapter are confidential and privileged.  
13 The Department, and any employee engaged in the administration  
14 of this chapter or charged with the custody of any such records or  
15 files, shall not disclose any information obtained from the  
16 Department's records or files or from any examination,  
17 investigation or hearing authorized by the provisions of this  
18 chapter. Neither the Department nor any employee of the  
19 Department may be required to produce any of the records, files  
20 and information for the inspection of any person or for use in any  
21 action or proceeding.

22       2. The records and files of the Department concerning the  
23 administration of this chapter are not confidential and privileged  
24 in the following cases:

25       (a) Testimony by a member or employee of the Department  
26 and production of records, files and information on behalf of the  
27 Department or a taxpayer in any action or proceeding pursuant to  
28 the provisions of this chapter if that testimony or the records, files  
29 or information, or the facts shown thereby are directly involved in  
30 the action or proceeding.

31       (b) Delivery to a taxpayer or his authorized representative of a  
32 copy of any return or other document filed by the taxpayer  
33 pursuant to this chapter.

34       (c) Publication of statistics so classified as to prevent the  
35 identification of a particular person or document.

36       (d) Exchanges of information with the Internal Revenue  
37 Service in accordance with compacts made and provided for in  
38 such cases.

39       (e) Disclosure in confidence to the Governor or his agent in  
40 the exercise of the Governor's general supervisory powers, or to  
41 any person authorized to audit the accounts of the Department in  
42 pursuance of an audit, or to the Attorney General or other legal  
43 representative of the State in connection with an action or  
44 proceeding pursuant to this chapter, or to any agency of this or



1 *any other state charged with the administration or enforcement of*  
2 *laws relating to taxation.*

3 *(f) Exchanges of information pursuant to subsection 3.*

4 *3. The Commission may agree with any county fair and*  
5 *recreation board or the governing body of any county, city or town*  
6 *for the continuing exchange of information concerning taxpayers.*

7 **Sec. 11.** *1. There is hereby imposed an excise tax on each*  
8 *employer at the rate of 1.1 percent of the wages, as determined*  
9 *pursuant to NRS 612.545, paid by the employer during a calendar*  
10 *quarter with respect to employment.*

11 *2. The tax imposed by this section must not be deducted, in*  
12 *whole or in part, from any wages of persons in the employment of*  
13 *the employer.*

14 *3. Each employer shall, on or before the last day of the month*  
15 *immediately following each calendar quarter for which the*  
16 *employer is required to pay a contribution pursuant to*  
17 *NRS 612.535:*

18 *(a) File with the Department:*

19 *(1) A return on a form prescribed by the Department; and*

20 *(2) A copy of any report required by the Employment*  
21 *Security Division of the Department of Employment, Training and*  
22 *Rehabilitation for determining the amount of the contribution*  
23 *required pursuant to NRS 612.535 for any wages paid by the*  
24 *employer during that calendar quarter; and*

25 *(b) Remit to the Department any tax due pursuant to this*  
26 *chapter for that calendar quarter.*

27 **Sec. 12.** *Upon written application made before the date on*  
28 *which payment must be made, the Department may for good cause*  
29 *extend by 30 days the time within which a taxpayer is required to*  
30 *pay the tax imposed by this chapter. If the tax is paid during the*  
31 *period of extension, no penalty or late charge may be imposed for*  
32 *failure to pay at the time required, but the taxpayer shall pay*  
33 *interest at the rate of 1 percent per month from the date on which*  
34 *the amount would have been due without the extension until the*  
35 *date of payment, unless otherwise provided in NRS 360.232 or*  
36 *360.320.*

37 **Sec. 13.** *The remedies of the State provided for in this*  
38 *chapter are cumulative, and no action taken by the Department or*  
39 *the Attorney General constitutes an election by the State to pursue*  
40 *any remedy to the exclusion of any other remedy for which*  
41 *provision is made in this chapter.*

42 **Sec. 14.** *If the Department determines that any tax, penalty*  
43 *or interest has been paid more than once or has been erroneously*  
44 *or illegally collected or computed, the Department shall set forth*  
45 *that fact in the records of the Department and certify to the State*



1 *Board of Examiners the amount collected in excess of the amount*  
2 *legally due and the person from whom it was collected or by whom*  
3 *it was paid. If approved by the State Board of Examiners, the*  
4 *excess amount collected or paid must be credited on any amounts*  
5 *then due from the person under this chapter, and the balance*  
6 *refunded to the person or his successors in interest.*

7 **Sec. 15.** 1. *Except as otherwise provided in NRS 360.235*  
8 *and 360.395:*

9 (a) *No refund may be allowed unless a claim for it is filed with*  
10 *the Department within 3 years after the last day of the month*  
11 *following the calendar quarter for which the overpayment was*  
12 *made.*

13 (b) *No credit may be allowed after the expiration of the period*  
14 *specified for filing claims for refund unless a claim for credit is*  
15 *filed with the Department within that period.*

16 2. *Each claim must be in writing and must state the specific*  
17 *grounds upon which the claim is founded.*

18 3. *Failure to file a claim within the time prescribed in this*  
19 *chapter constitutes a waiver of any demand against the State on*  
20 *account of overpayment.*

21 4. *Within 30 days after rejecting any claim in whole or in*  
22 *part, the Department shall serve notice of its action on the*  
23 *claimant in the manner prescribed for service of notice of a*  
24 *deficiency determination.*

25 **Sec. 16.** 1. *Except as otherwise provided in this section and*  
26 *NRS 360.320, interest must be paid upon any overpayment of any*  
27 *amount of the taxes imposed by this chapter at the rate of 0.5*  
28 *percent per month, or fraction thereof, from the last day of the*  
29 *calendar month following the calendar quarter for which the*  
30 *overpayment was made. No refund or credit may be made of any*  
31 *interest imposed upon the person making the overpayment with*  
32 *respect to the amount being refunded or credited.*

33 2. *The interest must be paid:*

34 (a) *In the case of a refund, to the last day of the calendar*  
35 *month following the date upon which the person making the*  
36 *overpayment, if he has not already filed a claim, is notified by the*  
37 *Department that a claim may be filed or the date upon which*  
38 *the claim is certified to the State Board of Examiners, whichever is*  
39 *earlier.*

40 (b) *In the case of a credit, to the same date as that to which*  
41 *interest is computed on the tax or the amount against which the*  
42 *credit is applied.*

43 3. *If the Department determines that any overpayment has*  
44 *been made intentionally or by reason of carelessness, the*  
45 *Department shall not allow any interest on the overpayment.*



1     **Sec. 17. 1.** *No injunction, writ of mandate or other legal or*  
2 *equitable process may issue in any suit, action or proceeding in*  
3 *any court against this state or against any officer of the State to*  
4 *prevent or enjoin the collection under this chapter of the tax*  
5 *imposed by this chapter or any amount of tax, penalty or interest*  
6 *required to be collected.*

7     2. *No suit or proceeding may be maintained in any court for*  
8 *the recovery of any amount alleged to have been erroneously or*  
9 *illegally determined or collected unless a claim for refund or credit*  
10 *has been filed.*

11     **Sec. 18. 1.** *Within 90 days after a final decision upon a*  
12 *claim filed pursuant to this chapter is rendered by the*  
13 *Commission, the claimant may bring an action against the*  
14 *Department on the grounds set forth in the claim in a court of*  
15 *competent jurisdiction in Carson City, the county of this state*  
16 *where the claimant resides or maintains his principal place of*  
17 *business or a county in which any relevant proceedings were*  
18 *conducted by the Department, for the recovery of the whole or any*  
19 *part of the amount with respect to which the claim has been*  
20 *disallowed.*

21     2. *Failure to bring an action within the time specified*  
22 *constitutes a waiver of any demand against the State on account of*  
23 *alleged overpayments.*

24     **Sec. 19. 1.** *If the Department fails to mail notice of action*  
25 *on a claim within 6 months after the claim is filed, the claimant*  
26 *may consider the claim disallowed and file an appeal with the*  
27 *Commission within 30 days after the last day of the 6-month*  
28 *period. If the claimant is aggrieved by the decision of the*  
29 *Commission rendered on appeal, the claimant may, within 90 days*  
30 *after the decision is rendered, bring an action against the*  
31 *Department on the grounds set forth in the claim for the recovery*  
32 *of the whole or any part of the amount claimed as an*  
33 *overpayment.*

34     2. *If judgment is rendered for the plaintiff, the amount of the*  
35 *judgment must first be credited towards any tax due from the*  
36 *plaintiff.*

37     3. *The balance of the judgment must be refunded to the*  
38 *plaintiff.*

39     **Sec. 20.** *In any judgment, interest must be allowed at the rate*  
40 *of 6 percent per annum upon the amount found to have been*  
41 *illegally collected from the date of payment of the amount to the*  
42 *date of allowance of credit on account of the judgment, or to a*  
43 *date preceding the date of the refund warrant by not more than 30*  
44 *days. The date must be determined by the Department.*



1     **Sec. 21.** *A judgment may not be rendered in favor of the*  
2 *plaintiff in any action brought against the Department to recover*  
3 *any amount paid when the action is brought by or in the name of*  
4 *an assignee of the person paying the amount or by any person*  
5 *other than the person who paid the amount.*

6     **Sec. 22.** *1. The Department may recover a refund or any*  
7 *part thereof which is erroneously made and any credit or part*  
8 *thereof which is erroneously allowed in an action brought in a*  
9 *court of competent jurisdiction in Carson City or Clark County in*  
10 *the name of the State of Nevada.*

11     *2. The action must be tried in Carson City or Clark County*  
12 *unless the court, with the consent of the Attorney General, orders*  
13 *a change of place of trial.*

14     *3. The Attorney General shall prosecute the action, and the*  
15 *provisions of NRS, the Nevada Rules of Civil Procedure and the*  
16 *Nevada Rules of Appellate Procedure relating to service of*  
17 *summons, pleadings, proofs, trials and appeals are applicable to*  
18 *the proceedings.*

19     **Sec. 23.** *1. If any amount in excess of \$25 has been*  
20 *illegally determined, either by the Department or by the person*  
21 *filing the return, the Department shall certify this fact to the State*  
22 *Board of Examiners, and the latter shall authorize the*  
23 *cancellation of the amount upon the records of the Department.*

24     *2. If an amount not exceeding \$25 has been illegally*  
25 *determined, either by the Department or by the person filing the*  
26 *return, the Department, without certifying this fact to the State*  
27 *Board of Examiners, shall authorize the cancellation of the*  
28 *amount upon the records of the Department.*

29     **Sec. 24.** *1. A person shall not:*

30     *(a) Make, cause to be made or permit to be made any false or*  
31 *fraudulent return or declaration or false statement in any return*  
32 *or declaration with intent to defraud the State or to evade payment*  
33 *of the tax or any part of the tax imposed by this chapter.*

34     *(b) Make, cause to be made or permit to be made any false*  
35 *entry in books, records or accounts with intent to defraud the State*  
36 *or to evade the payment of the tax or any part of the tax imposed*  
37 *by this chapter.*

38     *(c) Keep, cause to be kept or permit to be kept more than one*  
39 *set of books, records or accounts with intent to defraud the State*  
40 *or to evade the payment of the tax or any part of the tax imposed*  
41 *by this chapter.*

42     *2. Any person who violates the provisions of subsection 1 is*  
43 *guilty of a gross misdemeanor.*





1     **Sec. 25.** Title 32 of NRS is hereby amended by adding thereto  
2 a new chapter to consist of the provisions set forth as sections 26 to  
3 58, inclusive, of this act.

4     **Sec. 26.** *As used in this chapter, unless the context otherwise*  
5 *requires, the words and terms defined in sections 27 to 33,*  
6 *inclusive, of this act have the meanings ascribed to them in those*  
7 *sections.*

8     **Sec. 27.** *"Amount paid for live entertainment" means:*

9     1. *If the live entertainment is provided at the location of a*  
10 *taxable business entity, the consideration, expressed in terms of*  
11 *money, paid for the right or privilege to have access to a facility of*  
12 *the business entity where the live entertainment is provided. For*  
13 *the purposes of this subsection, the term includes all amounts paid*  
14 *for food, refreshments and merchandise purchased at the facility*  
15 *where the live entertainment is provided if the facility has a*  
16 *maximum seating capacity of not more than 5,000 persons.*

17     2. *If the live entertainment is provided at a location other*  
18 *than the location of a taxable business entity, the total amount of*  
19 *consideration, expressed in terms of money, paid to the business*  
20 *entity for providing the live entertainment.*

21     **Sec. 28.** *"Board" means the State Gaming Control Board.*

22     **Sec. 29.** *"Business" means any activity engaged in or*  
23 *caused to be engaged in by a business entity with the object of*  
24 *gain, benefit or advantage, either direct or indirect, to any person*  
25 *or governmental entity.*

26     **Sec. 30.** 1. *"Business entity" includes:*

27     (a) *A corporation, partnership, proprietorship, business*  
28 *association and any other person engaging in business.*

29     (b) *A natural person engaging in a business if he is deemed to*  
30 *be a business entity pursuant to section 34 of this act.*

31     (c) *A brothel authorized to conduct business in this state.*

32     2. *The term does not include a governmental entity.*

33     **Sec. 31.** *"Licensed gaming establishment" has the meaning*  
34 *ascribed to it in NRS 463.0169.*

35     **Sec. 32.** *"Live entertainment" means any activity provided*  
36 *for pleasure, enjoyment, recreation, relaxation, diversion or other*  
37 *similar purpose by a person or persons who are physically present*  
38 *when providing that activity to a patron or group of patrons who*  
39 *are physically present.*

40     **Sec. 33.** *"Taxpayer" means any person liable for the tax*  
41 *imposed pursuant to this chapter.*

42     **Sec. 34.** *A natural person engaging in a business shall be*  
43 *deemed to be a business entity that is subject to the provisions of*  
44 *this chapter if the person is required to file with the Internal*  
45 *Revenue Service a Schedule C (Form 1040), Profit or Loss From*





1 *Business, or its equivalent or successor form, a Schedule E (Form*  
2 *1040), Supplemental Income and Loss, or its equivalent or*  
3 *successor form, or a Schedule F (Form 1040), Profit or Loss*  
4 *From Farming, or its equivalent or successor form, for the*  
5 *business.*

6 **Sec. 35.** *The Department shall provide by regulation for a*  
7 *more detailed definition of live entertainment consistent with the*  
8 *general definition set forth in section 32 of this act for use by the*  
9 *Board and the Department in determining whether an activity is a*  
10 *taxable activity under the provisions of this chapter.*

11 **Sec. 36.** *1. There is hereby imposed an excise tax of 10*  
12 *percent of all amounts paid for live entertainment. Amounts paid*  
13 *for gratuities directly or indirectly remitted to employees of a*  
14 *business entity providing live entertainment or for service charges,*  
15 *including those imposed in connection with the use of credit cards*  
16 *or debit cards, which are collected and retained by persons other*  
17 *than the taxpayer, are not taxable pursuant to this section.*

18 *2. A business entity that collects any amount paid for live*  
19 *entertainment is liable for the tax imposed by this section, but is*  
20 *entitled to collect reimbursement from any person paying that*  
21 *amount.*

22 *3. Any ticket for live entertainment must state whether the tax*  
23 *imposed by this section is included in the price of the ticket. If the*  
24 *ticket does not include such a statement, the taxpayer shall pay the*  
25 *tax based on the face amount of the ticket.*

26 *4. The tax imposed by this section does not apply to:*

27 *(a) Any amount paid for live entertainment that this state is*  
28 *prohibited from taxing under the Constitution, laws or treaties of*  
29 *the United States or the Nevada Constitution.*

30 *(b) Any merchandise sold outside the premises where live*  
31 *entertainment is provided, unless the purchase of the merchandise*  
32 *entitles the purchaser to admission to the entertainment.*

33 *(c) Any amount paid for live entertainment that is provided by*  
34 *or entirely for the benefit of a nonprofit organization that is*  
35 *recognized as exempt from taxation pursuant to 26 U.S.C. §*  
36 *501(c).*

37 *(d) Live entertainment that is provided at a trade show.*

38 *(e) Music performed by musicians who move constantly*  
39 *through the audience if no other form of live entertainment is*  
40 *afforded to the patrons.*

41 **Sec. 37.** *A taxpayer shall hold the amount of all taxes for*  
42 *which he is liable pursuant to this chapter in a separate account in*  
43 *trust for the State.*



- 1     **Sec. 38. 1. The Board shall:**  
2     (a) *Collect the tax imposed by this chapter from taxpayers who*  
3     *are licensed gaming establishments; and*  
4     (b) *Adopt such regulations as are necessary to carry out the*  
5     *provisions of paragraph (a). The regulations must be adopted in*  
6     *accordance with the provisions of chapter 233B of NRS and must*  
7     *be codified in the Nevada Administrative Code.*  
8     **2. The Department shall:**  
9     (a) *Collect the tax imposed by this chapter from all other*  
10    *taxpayers; and*  
11    (b) *Adopt such regulations as are necessary to carry out the*  
12    *provisions of paragraph (a).*  
13    **3. For the purposes of:**  
14    (a) *Subsection 1, the provisions of chapter 463 of NRS relating*  
15    *to the payment, collection, administration and enforcement of*  
16    *gaming license fees and taxes, including, without limitation, any*  
17    *provisions relating to the imposition of penalties and interest, shall*  
18    *be deemed to apply to the payment, collection, administration and*  
19    *enforcement of the taxes imposed by this chapter to the extent that*  
20    *those provisions do not conflict with the provisions of this chapter.*  
21    (b) *Subsection 2, the provisions of chapter 360 of NRS relating*  
22    *to the payment, collection, administration and enforcement of*  
23    *taxes, including, without limitation, any provisions relating to the*  
24    *imposition of penalties and interest, shall be deemed to apply to*  
25    *the payment, collection, administration and enforcement of the*  
26    *taxes imposed by this chapter to the extent that those provisions do*  
27    *not conflict with the provisions of this chapter.*  
28    **4. To ensure that the tax imposed by section 36 of this act is**  
29    *collected fairly and equitably, the Board and the Department shall,*  
30    *jointly, coordinate the administration and regulation of the*  
31    *provisions of this chapter.*  
32    **Sec. 39. 1. Each taxpayer who is a licensed gaming**  
33    *establishment shall file with the Board, on or before the 24th day*  
34    *of each month, a report showing the amount of all taxable receipts*  
35    *for the preceding month. The report must be in a form prescribed*  
36    *by the Board.*  
37    **2. All other taxpayers shall file with the Department, on or**  
38    *before the 24th day of each month, a report showing the amount*  
39    *of all taxable receipts for the preceding month. The report must be*  
40    *in a form prescribed by the Department.*  
41    **3. Each report required to be filed by this section must be**  
42    *accompanied by the amount of the tax that is due for the month*  
43    *covered by the report.*



1     4. *The Board and the Department shall deposit all taxes,*  
2 *interest and penalties it receives pursuant to this chapter in the*  
3 *State Treasury for credit to the State General Fund.*

4     **Sec. 40.** *Upon written application made before the date on*  
5 *which payment must be made, the Board or the Department may,*  
6 *for good cause, extend by 30 days the time within which a*  
7 *taxpayer is required to pay the tax imposed by this chapter. If the*  
8 *tax is paid during the period of extension, no penalty or late*  
9 *charge may be imposed for failure to pay at the time required, but*  
10 *the taxpayer shall pay interest at the rate of 1 percent per month*  
11 *from the date on which the amount would have been due without*  
12 *the extension until the date of payment, unless otherwise provided*  
13 *in NRS 360.232 or 360.320.*

14     **Sec. 41.** *1. Each person responsible for maintaining the*  
15 *records of a taxpayer shall:*

16         (a) *Keep such records as may be necessary to determine the*  
17 *amount of the liability of the taxpayer pursuant to the provisions*  
18 *of this chapter;*

19         (b) *Preserve those records for at least 4 years or until any*  
20 *litigation or prosecution pursuant to this chapter is finally*  
21 *determined, whichever is longer; and*

22         (c) *Make the records available for inspection by the Board or*  
23 *the Department upon demand at reasonable times during regular*  
24 *business hours.*

25     2. *The Board and the Department may by regulation specify*  
26 *the types of records which must be kept to determine the amount*  
27 *of the liability of a taxpayer from whom they are required to*  
28 *collect the tax imposed by this chapter.*

29     3. *Any agreement that is entered into, modified or extended*  
30 *after January 1, 2004, for the lease, assignment or transfer of any*  
31 *premises upon which any activity subject to the tax imposed by this*  
32 *chapter is, or thereafter may be, conducted shall be deemed to*  
33 *include a provision that the taxpayer required to pay the tax must*  
34 *be allowed access to, upon demand, all books, records and*  
35 *financial papers held by the lessee, assignee or transferee which*  
36 *must be kept pursuant to this section. Any person conducting*  
37 *activities subject to the tax imposed by section 36 of this act who*  
38 *fails to maintain or disclose his records pursuant to this subsection*  
39 *is liable to the taxpayer for any penalty paid by the taxpayer for*  
40 *the late payment or nonpayment of the tax caused by the failure to*  
41 *maintain or disclose records.*

42     4. *A person who violates any provision of this section is guilty*  
43 *of a misdemeanor.*



1     **Sec. 42. 1.** *To verify the accuracy of any report filed or, if*  
2 *no report is filed by a taxpayer, to determine the amount of tax*  
3 *required to be paid:*

4         *(a) The Board, or any person authorized in writing by the*  
5 *Board, may examine the books, papers and records of any licensed*  
6 *gaming establishment that may be liable for the tax imposed by*  
7 *this chapter.*

8         *(b) The Department, or any person authorized in writing by*  
9 *the Department, may examine the books, papers and records of*  
10 *any other person who may be liable for the tax imposed by this*  
11 *chapter.*

12     **2.** *Any person who may be liable for the tax imposed by this*  
13 *chapter and who keeps outside of this state any books, papers and*  
14 *records relating thereto shall pay to the Board or the Department*  
15 *an amount equal to the allowance provided for state officers and*  
16 *employees generally while traveling outside of the State for each*  
17 *day or fraction thereof during which an employee of the Board or*  
18 *the Department is engaged in examining those documents, plus*  
19 *any other actual expenses incurred by the employee while he is*  
20 *absent from his regular place of employment to examine those*  
21 *documents.*

22     **Sec. 43. 1.** *Except as otherwise provided in this section and*  
23 *NRS 360.250, the records and files of the Board and the*  
24 *Department concerning the administration of this chapter are*  
25 *confidential and privileged. The Board, the Department and any*  
26 *employee of the Board or the Department engaged in the*  
27 *administration of this chapter or charged with the custody of any*  
28 *such records or files shall not disclose any information obtained*  
29 *from the records or files of the Board or the Department or from*  
30 *any examination, investigation or hearing authorized by the*  
31 *provisions of this chapter. The Board, the Department and any*  
32 *employee of the Board or the Department may not be required to*  
33 *produce any of the records, files and information for the*  
34 *inspection of any person or for use in any action or proceeding.*

35     **2.** *The records and files of the Board and the Department*  
36 *concerning the administration of this chapter are not confidential*  
37 *and privileged in the following cases:*

38         *(a) Testimony by a member or employee of the Board or the*  
39 *Department and production of records, files and information on*  
40 *behalf of the Board or the Department or a taxpayer in any action*  
41 *or proceeding pursuant to the provisions of this chapter, if that*  
42 *testimony or the records, files or information, or the facts shown*  
43 *thereby, are directly involved in the action or proceeding.*



1       (b) *Delivery to a taxpayer or his authorized representative of a*  
2 *copy of any report or other document filed by the taxpayer*  
3 *pursuant to this chapter.*

4       (c) *Publication of statistics so classified as to prevent the*  
5 *identification of a particular person or document.*

6       (d) *Exchanges of information with the Internal Revenue*  
7 *Service in accordance with compacts made and provided for in*  
8 *such cases.*

9       (e) *Disclosure in confidence to the Governor or his agent in*  
10 *the exercise of the Governor's general supervisory powers, or to*  
11 *any person authorized to audit the accounts of the Board or the*  
12 *Department in pursuance of an audit, or to the Attorney General*  
13 *or other legal representative of the State in connection with an*  
14 *action or proceeding pursuant to this chapter, or to any agency of*  
15 *this or any other state charged with the administration or*  
16 *enforcement of laws relating to taxation.*

17       **Sec. 44. 1. If:**

18       (a) *The Board determines that a licensed gaming*  
19 *establishment is collecting an amount paid for live entertainment*  
20 *with the intent to defraud the State or to evade the payment of the*  
21 *tax or any part of the tax imposed by this chapter, the Board shall*  
22 *establish an amount upon which the tax imposed by this chapter*  
23 *must be based.*

24       (b) *The Department determines that a taxpayer who is not a*  
25 *licensed gaming establishment is collecting an amount paid for*  
26 *live entertainment with the intent to defraud the State or to evade*  
27 *the payment of the tax or any part of the tax imposed by this*  
28 *chapter, the Department shall establish an amount upon which the*  
29 *tax imposed by this chapter must be based.*

30       2. *The amount paid for live entertainment established by the*  
31 *Board or the Department pursuant to subsection 1 must be based*  
32 *upon amounts paid for live entertainment to business entities that*  
33 *are deemed comparable by the Board or the Department to that of*  
34 *the taxpayer.*

35       **Sec. 45. 1. If a taxpayer:**

36       (a) *Is unable to collect all or part of the amount paid for live*  
37 *entertainment which was included in the taxable receipts reported*  
38 *for a previous reporting period; and*

39       (b) *Has taken a deduction on his federal income tax return*  
40 *pursuant to 26 U.S.C. § 166(a) for the amount which he is unable*  
41 *to collect,*

42 *he is entitled to receive a credit for the amount of tax paid on*  
43 *account of that uncollected amount. The credit may be used*  
44 *against the amount of tax that the taxpayer is subsequently*  
45 *required to pay pursuant to this chapter.*



1       2. If the Internal Revenue Service disallows a deduction  
2 described in paragraph (b) of subsection 1 and the taxpayer  
3 claimed a credit on a return for a previous reporting period  
4 pursuant to subsection 1, the taxpayer shall include the amount of  
5 that credit in the amount of taxes reported pursuant to this chapter  
6 in the first return filed with the Board or the Department after the  
7 deduction is disallowed.

8       3. If a taxpayer collects all or part of the amount paid for live  
9 entertainment for which he claimed a credit on a return for a  
10 previous reporting period pursuant to subsection 2, he shall  
11 include:

12       (a) The amount collected in the amount paid for live  
13 entertainment reported pursuant to paragraph (a) of subsection 1;  
14 and

15       (b) The tax payable on the amount collected in the amount of  
16 taxes reported,  
17 in the first return filed with the Board or the Department after that  
18 collection.

19       4. Except as otherwise provided in subsection 5, upon  
20 determining that a taxpayer has filed a return which contains one  
21 or more violations of the provisions of this section, the Board or  
22 the Department shall:

23       (a) For the first return of any taxpayer that contains one or  
24 more violations, issue a letter of warning to the taxpayer which  
25 provides an explanation of the violation or violations contained in  
26 the return.

27       (b) For the first or second return, other than a return  
28 described in paragraph (a), in any calendar year which contains  
29 one or more violations, assess a penalty equal to the amount of the  
30 tax which was not reported.

31       (c) For the third and each subsequent return in any calendar  
32 year which contains one or more violations, assess a penalty of  
33 three times the amount of the tax which was not reported.

34       5. For the purposes of subsection 4, if the first violation of  
35 this section by any taxpayer was determined by the Board or the  
36 Department through an audit which covered more than one return  
37 of the taxpayer, the Board or the Department shall treat all returns  
38 which were determined through the same audit to contain a  
39 violation or violations in the manner provided in paragraph (a) of  
40 subsection 4.

41       **Sec. 46.** The remedies of the State provided for in this  
42 chapter are cumulative, and no action taken by the Board, the  
43 Department or the Attorney General constitutes an election by the  
44 State to pursue any remedy to the exclusion of any other remedy  
45 for which provision is made in this chapter.



1     **Sec. 47.** *If the Board or the Department determines that any*  
2 *tax, penalty or interest has been paid more than once or has been*  
3 *erroneously or illegally collected or computed, the Board or the*  
4 *Department shall set forth that fact in its records and shall certify*  
5 *to the State Board of Examiners the amount collected in excess of*  
6 *the amount legally due and the person from which it was collected*  
7 *or by whom it was paid. If approved by the State Board of*  
8 *Examiners, the excess amount collected or paid must be credited*  
9 *on any amounts then due from the person under this chapter, and*  
10 *the balance refunded to the person or his successors in interest.*

11     **Sec. 48.** *1. Except as otherwise provided in NRS 360.235*  
12 *and 360.395:*

13     *(a) No refund may be allowed unless a claim for it is filed*  
14 *with:*

15         *(1) The Board, if the taxpayer is a licensed gaming*  
16 *establishment; or*

17         *(2) The Department, if the taxpayer is not a licensed*  
18 *gaming establishment.*

19     *A claim must be filed within 3 years after the last day of the month*  
20 *following the month for which the overpayment was made.*

21     *(b) No credit may be allowed after the expiration of the period*  
22 *specified for filing claims for refund unless a claim for credit is*  
23 *filed with the Board or the Department within that period.*

24     *2. Each claim must be in writing and must state the specific*  
25 *grounds upon which the claim is founded.*

26     *3. Failure to file a claim within the time prescribed in this*  
27 *chapter constitutes a waiver of any demand against the State on*  
28 *account of overpayment.*

29     *4. Within 30 days after rejecting any claim in whole or in*  
30 *part, the Board or the Department shall serve notice of its action*  
31 *on the claimant in the manner prescribed for service of notice of a*  
32 *deficiency determination.*

33     **Sec. 49.** *1. Except as otherwise provided in this section and*  
34 *NRS 360.320, interest must be paid upon any overpayment of any*  
35 *amount of the tax imposed by this chapter at the rate of 0.5*  
36 *percent per month, or fraction thereof, from the last day of the*  
37 *calendar month following the month for which the overpayment*  
38 *was made. No refund or credit may be made of any interest*  
39 *imposed upon the person making the overpayment with respect to*  
40 *the amount being refunded or credited.*

41     *2. The interest must be paid:*

42         *(a) In the case of a refund, to the last day of the calendar*  
43 *month following the date upon which the person making the*  
44 *overpayment, if he has not already filed a claim, is notified by the*  
45 *Board or the Department that a claim may be filed or the date*





1 upon which the claim is certified to the State Board of Examiners,  
2 whichever is earlier.

3 (b) In the case of a credit, to the same date as that to which  
4 interest is computed on the tax or amount against which the credit  
5 is applied.

6 3. If the Board or the Department determines that any  
7 overpayment has been made intentionally or by reason of  
8 carelessness, the Board or the Department shall not allow any  
9 interest on the overpayment.

10 **Sec. 50. 1.** No injunction, writ of mandate or other legal or  
11 equitable process may issue in any suit, action or proceeding in  
12 any court against this state or against any officer of the State to  
13 prevent or enjoin the collection under this chapter of the tax  
14 imposed by this chapter or any amount of tax, penalty or interest  
15 required to be collected.

16 2. No suit or proceeding may be maintained in any court for  
17 the recovery of any amount alleged to have been erroneously or  
18 illegally determined or collected unless a claim for refund or credit  
19 has been filed.

20 **Sec. 51. 1.** Within 90 days after a final decision upon a  
21 claim filed pursuant to this chapter is rendered by:

22 (a) The Nevada Gaming Commission, the claimant may bring  
23 an action against the Board on the grounds set forth in the claim.

24 (b) The Nevada Tax Commission, the claimant may bring an  
25 action against the Department on the grounds set forth in the  
26 claim.

27 2. An action brought pursuant to subsection 1 must be  
28 brought in a court of competent jurisdiction in Carson City, the  
29 county of this state where the claimant resides or maintains his  
30 principal place of business or a county in which any relevant  
31 proceedings were conducted by the Board or the Department, for  
32 the recovery of the whole or any part of the amount with respect to  
33 which the claim has been disallowed.

34 3. Failure to bring an action within the time specified  
35 constitutes a waiver of any demand against the State on account of  
36 alleged overpayments.

37 **Sec. 52. 1.** If the Board fails to mail notice of action on a  
38 claim within 6 months after the claim is filed, the claimant may  
39 consider the claim disallowed and file an appeal with the Nevada  
40 Gaming Commission within 30 days after the last day of the  
41 6-month period.

42 2. If the Department fails to mail notice of action on a claim  
43 within 6 months after the claim is filed, the claimant may consider  
44 the claim disallowed and file an appeal with the Nevada Tax



1 *Commission within 30 days after the last day of the 6-month*  
2 *period.*

3 *3. If the claimant is aggrieved by the decision of:*

4 *(a) The Nevada Gaming Commission rendered on appeal, the*  
5 *claimant may, within 90 days after the decision is rendered, bring*  
6 *an action against the Board on the grounds set forth in the claim*  
7 *for the recovery of the whole or any part of the amount claimed as*  
8 *an overpayment.*

9 *(b) The Nevada Tax Commission rendered on appeal, the*  
10 *claimant may, within 90 days after the decision is rendered, bring*  
11 *an action against the Department on the grounds set forth in the*  
12 *claim for the recovery of the whole or any part of the amount*  
13 *claimed as an overpayment.*

14 *4. If judgment is rendered for the plaintiff, the amount of the*  
15 *judgment must first be credited towards any tax due from the*  
16 *plaintiff.*

17 *5. The balance of the judgment must be refunded to the*  
18 *plaintiff.*

19 **Sec. 53.** *In any judgment, interest must be allowed at the rate*  
20 *of 6 percent per annum upon the amount found to have been*  
21 *illegally collected from the date of payment of the amount to the*  
22 *date of allowance of credit on account of the judgment, or to a*  
23 *date preceding the date of the refund warrant by not more than 30*  
24 *days. The date must be determined by the Board or the*  
25 *Department.*

26 **Sec. 54.** *A judgment may not be rendered in favor of the*  
27 *plaintiff in any action brought against the Board or the*  
28 *Department to recover any amount paid when the action is*  
29 *brought by or in the name of an assignee of the person paying the*  
30 *amount or by any person other than the person who paid the*  
31 *amount.*

32 **Sec. 55. 1.** *The Board or the Department may recover a*  
33 *refund or any part thereof which is erroneously made and any*  
34 *credit or part thereof which is erroneously allowed in an action*  
35 *brought in a court of competent jurisdiction in Carson City or*  
36 *Clark County in the name of the State of Nevada.*

37 *2. The action must be tried in Carson City or Clark County*  
38 *unless the court, with the consent of the Attorney General, orders*  
39 *a change of place of trial.*

40 *3. The Attorney General shall prosecute the action, and the*  
41 *provisions of NRS, the Nevada Rules of Civil Procedure and the*  
42 *Nevada Rules of Appellate Procedure relating to service of*  
43 *summons, pleadings, proofs, trials and appeals are applicable to*  
44 *the proceedings.*



1     **Sec. 56. 1.** *If any amount in excess of \$25 has been*  
2 *illegally determined, either by the person filing the return or by the*  
3 *Board or the Department, the Board or the Department shall*  
4 *certify this fact to the State Board of Examiners, and the latter*  
5 *shall authorize the cancellation of the amount upon the records of*  
6 *the Board or the Department.*

7     **2.** *If an amount not exceeding \$25 has been illegally*  
8 *determined, either by the person filing a return or by the Board or*  
9 *the Department, the Board or the Department, without certifying*  
10 *this fact to the State Board of Examiners, shall authorize the*  
11 *cancellation of the amount upon the records of the Board or the*  
12 *Department.*

13     **Sec. 57.** *Any licensed gaming establishment liable for the*  
14 *payment of the tax imposed by section 36 of this act who willfully*  
15 *fails to report, pay or truthfully account for the tax is subject to the*  
16 *revocation of his gaming license by the Nevada Gaming*  
17 *Commission.*

18     **Sec. 58. 1.** *A person shall not:*

19     **(a)** *Make, cause to be made or permit to be made any false or*  
20 *fraudulent return or declaration or false statement in any report*  
21 *or declaration, with intent to defraud the State or to evade*  
22 *payment of the tax or any part of the tax imposed by this chapter.*

23     **(b)** *Make, cause to be made or permit to be made any false*  
24 *entry in books, records or accounts with intent to defraud the State*  
25 *or to evade the payment of the tax or any part of the tax imposed*  
26 *by this chapter.*

27     **(c)** *Keep, cause to be kept or permit to be kept more than one*  
28 *set of books, records or accounts with intent to defraud the State*  
29 *or to evade the payment of the tax or any part of the tax imposed*  
30 *by this chapter.*

31     **2.** *Any person who violates the provisions of subsection 1 is*  
32 *guilty of a gross misdemeanor.*

33     **Sec. 59.** *Chapter 360 of NRS is hereby amended by adding*  
34 *thereto the provisions set forth as sections 60 to 66, inclusive, of this*  
35 *act.*

36     **Sec. 60.** *The Nevada Tax Commission shall adopt*  
37 *regulations providing for:*

38     **1.** *The electronic submission of returns to the Department;*  
39 *and*

40     **2.** *The payment of taxes, fees, interest and penalties to the*  
41 *Department through the use of credit cards, debit cards and*  
42 *electronic transfers of money.*

43     **Sec. 61.** *As used in sections 61 to 66, inclusive, of this act,*  
44 *unless the context otherwise requires, the words and terms defined*



1 *in sections 62, 63 and 64 of this act have the meanings ascribed to*  
2 *them in those sections.*

3 **Sec. 62. 1. "Business" includes:**

4 *(a) A corporation, partnership, proprietorship, limited-liability*  
5 *company, business association, joint venture, limited-liability*  
6 *partnership, business trust, and their equivalents organized under*  
7 *the laws of another jurisdiction, and any other person that*  
8 *conducts an activity for profit; and*

9 *(b) The activities of a natural person which are deemed to be a*  
10 *business pursuant to section 65 of this act.*

11 **2. The term does not include:**

12 *(a) A governmental entity.*

13 *(b) A nonprofit religious, charitable, fraternal or other*  
14 *organization that qualifies as a tax-exempt organization pursuant*  
15 *to 26 U.S.C. § 501(c), unless the organization has federal taxable*  
16 *income for a taxable year from any unrelated trade or business, as*  
17 *defined in 26 U.S.C. § 513.*

18 *(c) A person who operates a business from his home and earns*  
19 *from that business not more than 66 2/3 percent of the average*  
20 *annual wage, as computed pursuant to chapter 612 of NRS and*  
21 *rounded to the nearest hundred dollars, for the preceding calendar*  
22 *year.*

23 *(d) A business that creates or produces motion pictures. As*  
24 *used in this paragraph, "motion pictures" has the meaning*  
25 *ascribed to it in NRS 231.020.*

26 **Sec. 63. 1. "Employee" includes:**

27 *(a) A natural person who receives wages or other*  
28 *remuneration from a business for personal services, including*  
29 *commissions and bonuses and remuneration payable in a medium*  
30 *other than cash; and*

31 *(b) A natural person engaged in the operation of a business.*

32 **2. The term includes:**

33 *(a) A partner or other co-owner of a business; and*

34 *(b) Except as otherwise provided in subsection 3, a natural*  
35 *person reported as an employee to the:*

36 *(1) Employment Security Division of the Department of*  
37 *Employment, Training and Rehabilitation;*

38 *(2) Administrator of the Division of Industrial Relations of*  
39 *the Department of Business and Industry; or*

40 *(3) Internal Revenue Service on an Employer's Quarterly*  
41 *Federal Tax Return (Form 941), Employer's Monthly Federal*  
42 *Tax Return (Form 941-M), Employer's Annual Tax Return for*  
43 *Agricultural Employees (Form 943) or any equivalent or*  
44 *successor form.*

45 **3. The term does not include:**



1       (a) A business or an independent contractor that performs  
2 services on behalf of another business.

3       (b) A natural person who is retired or otherwise receiving  
4 remuneration solely because of past service to the business.

5       (c) A newspaper carrier or the immediate supervisor of a  
6 newspaper who is an independent contractor of the  
7 newspaper and receives compensation solely from persons who  
8 purchase the newspaper.

9       (d) A natural person who performs all of his duties for the  
10 business outside of this state.

11       4. An independent contractor is not an employee of a  
12 business with which he contracts.

13       **Sec. 64.** "Wages" means any remuneration paid for personal  
14 services, including commissions, and bonuses and remuneration  
15 payable in any medium other than cash.

16       **Sec. 65.** The activity or activities conducted by a natural  
17 person shall be deemed to be a business that is subject to the  
18 provisions of sections 61 to 66, inclusive, of this act if the person is  
19 required to file with the Internal Revenue Service a Schedule C  
20 (Form 1040), Profit or Loss From Business, or its equivalent or  
21 successor form, a Schedule E (Form 1040), Supplemental Income  
22 and Loss, or its equivalent or successor form, or a Schedule F  
23 (Form 1040), Profit or Loss From Farming, or its equivalent or  
24 successor form, for the business.

25       **Sec. 66. 1.** Except as otherwise provided in subsection 8, a  
26 person shall not conduct a business in this state unless he has a  
27 business license issued by the Department.

28       2. An application for a business license must:

29       (a) Be made upon a form prescribed by the Department;

30       (b) Set forth the name under which the applicant transacts or  
31 intends to transact business and the location of his place or places  
32 of business;

33       (c) Declare the estimated number of employees for the  
34 previous calendar quarter;

35       (d) Be accompanied by a fee of \$75; and

36       (e) Include any other information that the Department deems  
37 necessary.

38       3. The application must be signed by:

39       (a) The owner, if the business is owned by a natural person;

40       (b) A member or partner, if the business is owned by an  
41 association or partnership; or

42       (c) An officer or some other person specifically authorized to  
43 sign the application, if the business is owned by a corporation.



1     4. *If the application is signed pursuant to paragraph (c) of*  
2 *subsection 3, written evidence of the signer's authority must be*  
3 *attached to the application.*

4     5. *A person who has been issued a business license by the*  
5 *Department shall submit a fee of \$75 to the Department on or*  
6 *before the last day of the month in which the anniversary date of*  
7 *issuance of the business license occurs in each year, unless the*  
8 *person submits a written statement to the Department, at least 10*  
9 *days before the anniversary date, indicating that the person will*  
10 *not be conducting business in this state after the anniversary date.*

11     6. *The business license required to be obtained pursuant to*  
12 *this section is in addition to any license to conduct business that*  
13 *must be obtained from the local jurisdiction in which the business*  
14 *is being conducted.*

15     7. *For the purposes of sections 61 to 66, inclusive, of this act,*  
16 *a person shall be deemed to conduct a business in this state if a*  
17 *business for which the person is responsible:*

18     (a) *Is organized pursuant to title 7 of NRS, other than a*  
19 *business organized pursuant to chapter 82 or 84 of NRS;*

20     (b) *Has an office or other base of operations in this state; or*

21     (c) *Pays wages or other remuneration to a natural person who*  
22 *performs in this state any of the duties for which he is paid.*

23     8. *A person who takes part in a trade show or convention*  
24 *held in this state for a purpose related to the conduct of a business*  
25 *is not required to obtain a business license specifically for that*  
26 *event.*

27     **Sec. 67.** NRS 360.095 is hereby amended to read as follows:

28     360.095 In the adoption of regulations, policies of  
29 enforcement, and policies for auditing of taxpayers, with respect to  
30 all taxes and fees for whose administration the Department is  
31 responsible, the Nevada Tax Commission shall apply the following  
32 principles:

33     1. Forms, instructions and regulations governing the  
34 computation of the amount of tax due must be brief and easily  
35 understood.

36     2. In cases where another authority, such as the United States  
37 or a local government, also imposes a tax upon the same property or  
38 revenue, the mechanism for collecting the tax imposed by the State  
39 must be as nearly compatible with the collection of the other taxes  
40 as is feasible.

41     3. Unless a change is made necessary by statute or to preserve  
42 compatibility with a tax imposed by another authority, the forms,  
43 instructions and regulations must remain the same from year to year,  
44 to make the taxpayer's liability as predictable as is feasible.



1 4. Exemptions or waivers, where permitted by statute, must be  
2 granted:

- 3 (a) Equitably among eligible taxpayers; and  
4 (b) As sparingly as is consistent with the legislative intent, to  
5 retain the broadest feasible base for the tax affected.

6 5. Audits and other procedures for enforcement must be  
7 applied as uniformly as is feasible, not only as among persons  
8 subject to a particular tax but also as among different taxes ~~[-]~~, *but*  
9 *must consider a weighting of indicators of noncompliance.*

10 6. Collection of taxes due must be pursued in an equitable  
11 manner, so that every taxpayer pays the full amount imposed by  
12 law.

13 **Sec. 68.** NRS 360.225 is hereby amended to read as follows:

14 360.225 1. During the course of an investigation undertaken  
15 pursuant to NRS 360.130 of a person claiming:

16 (a) A partial abatement of property taxes pursuant to  
17 NRS 361.0687;

18 (b) ~~[An exemption from taxes upon the privilege of doing~~  
19 ~~business in this state pursuant to NRS 364A.170;~~

20 ~~—(c)]~~ A deferral of the payment of taxes on the sale of capital  
21 goods pursuant to NRS 372.397 or 374.402; or

22 ~~[(d)]~~ (c) An abatement of taxes on the gross receipts from the  
23 sale, storage, use or other consumption of eligible machinery or  
24 equipment pursuant to NRS 374.357,

25 the Department shall investigate whether the person meets the  
26 eligibility requirements for the abatement, partial abatement ~~[-~~  
27 ~~exemption]~~ or deferral that the person is claiming.

28 2. If the Department finds that the person does not meet the  
29 eligibility requirements for the abatement ~~[- exemption]~~ or deferral  
30 which the person is claiming, the Department shall report its  
31 findings to the Commission on Economic Development and take  
32 any other necessary actions.

33 **Sec. 69.** NRS 360.2935 is hereby amended to read as follows:

34 360.2935 Except as otherwise provided in ~~[NRS 361.485;]~~ *this*  
35 *title*, a taxpayer is entitled to receive on any overpayment of taxes,  
36 after the offset required by NRS 360.320 has been made, a refund  
37 together with interest at a rate determined pursuant to NRS 17.130.  
38 No interest is allowed on a refund of any penalties or interest paid  
39 by a taxpayer.

40 **Sec. 70.** NRS 360.300 is hereby amended to read as follows:

41 360.300 1. If a person fails to file a return or the Department  
42 is not satisfied with the return or returns of any tax, contribution or  
43 premium or amount of tax, contribution or premium required to be  
44 paid to the State by any person, in accordance with the applicable  
45 provisions of this chapter, chapter 362, ~~[364A;]~~ 369, 370, 372,





1 372A, 374, 377, 377A or 444A of NRS, NRS 482.313, or chapter  
2 585 or 680B of NRS, *or sections 2 to 24, inclusive, of this act*, as  
3 administered or audited by the Department, it may compute and  
4 determine the amount required to be paid upon the basis of:

- 5 (a) The facts contained in the return;  
6 (b) Any information within its possession or that may come into  
7 its possession; or  
8 (c) Reasonable estimates of the amount.

9 2. One or more deficiency determinations may be made with  
10 respect to the amount due for one or for more than one period.

11 3. In making its determination of the amount required to be  
12 paid, the Department shall impose interest on the amount of tax  
13 determined to be due, calculated at the rate and in the manner set  
14 forth in NRS 360.417, unless a different rate of interest is  
15 specifically provided by statute.

16 4. The Department shall impose a penalty of 10 percent in  
17 addition to the amount of a determination that is made in the case of  
18 the failure of a person to file a return with the Department.

19 5. When a business is discontinued, a determination may be  
20 made at any time thereafter within the time prescribed in NRS  
21 360.355 as to liability arising out of that business, irrespective of  
22 whether the determination is issued before the due date of the  
23 liability.

24 **Sec. 71.** NRS 360.417 is hereby amended to read as follows:

25 360.417 Except as otherwise provided in NRS 360.232 and  
26 360.320, and unless a different penalty or rate of interest is  
27 specifically provided by statute, any person who fails to pay any tax  
28 provided for in chapter 362, ~~[364A,]~~ 369, 370, 372, 374, 377, 377A,  
29 444A or 585 of NRS, *or sections 2 to 24, inclusive, of this act*, or  
30 the fee provided for in NRS 482.313, to the State or a county within  
31 the time required, shall pay a penalty of not more than 10 percent of  
32 the amount of the tax or fee which is owed, as determined by the  
33 Department, in addition to the tax or fee, plus interest at the rate of 1  
34 percent per month, or fraction of a month, from the last day of the  
35 month following the period for which the amount or any portion of  
36 the amount should have been reported until the date of payment.  
37 The amount of any penalty imposed must be based on a graduated  
38 schedule adopted by the Nevada Tax Commission which takes into  
39 consideration the length of time the tax or fee remained unpaid.

40 **Sec. 72.** NRS 360.419 is hereby amended to read as follows:

41 360.419 1. If the Executive Director or a designated hearing  
42 officer finds that the failure of a person to make a timely return or  
43 payment of a tax imposed pursuant to NRS 361.320 or chapter  
44 361A, 376A, 377 or 377A of NRS, or by chapter 362, ~~[364A,]~~ 369,  
45 370, 372, 372A, 374, 375A or 375B of NRS, *or sections 2 to 24,*



1 *inclusive, of this act* is the result of circumstances beyond his  
2 control and occurred despite the exercise of ordinary care and  
3 without intent, the Department may relieve him of all or part of any  
4 interest or penalty, or both.

5 2. A person seeking this relief must file with the Department a  
6 statement under oath setting forth the facts upon which he bases his  
7 claim.

8 3. The Department shall disclose, upon the request of any  
9 person:

10 (a) The name of the person to whom relief was granted; and

11 (b) The amount of the relief.

12 4. The Executive Director or a designated hearing officer shall  
13 act upon the request of a taxpayer seeking relief pursuant to NRS  
14 361.4835 which is deferred by a county treasurer or county assessor.

15 **Sec. 73.** NRS 360.510 is hereby amended to read as follows:


16 360.510 1. If any person is delinquent in the payment of any  
17 tax or fee administered by the Department or if a determination has  
18 been made against him which remains unpaid, the Department may:

19 (a) Not later than 3 years after the payment became delinquent  
20 or the determination became final; or

21 (b) Not later than 6 years after the last recording of an abstract  
22 of judgment or of a certificate constituting a lien for tax owed,  
23 give a notice of the delinquency and a demand to transmit  
24 personally or by registered or certified mail to any person,  
25 including, without limitation, any officer or department of this state  
26 or any political subdivision or agency of this state, who has in his  
27 possession or under his control any credits or other personal  
28 property belonging to the delinquent, or owing any debts to the  
29 delinquent or person against whom a determination has been made  
30 which remains unpaid, or owing any debts to the delinquent or that  
31 person. In the case of any state officer, department or agency, the  
32 notice must be given to the officer, department or agency before the  
33 Department presents the claim of the delinquent taxpayer to  
34 the State Controller.

35 2. A state officer, department or agency which receives such a  
36 notice may satisfy any debt owed to it by that person before it  
37 honors the notice of the Department.

38 3. After receiving the demand to transmit, the person notified  
39 by the demand may not transfer or otherwise dispose of the credits,  
40 other personal property, or debts in his possession or under his  
41 control at the time he received the notice until the Department  
42 consents to a transfer or other disposition.

43 4. Every person notified by a demand to transmit shall, within  
44 10 days after receipt of the demand to transmit, inform the  
45 Department of  and transmit to the Department all such credits,



1 other personal property ~~§~~ or debts in his possession, under his  
2 control or owing by him within the time and in the manner  
3 requested by the Department. Except as otherwise provided in  
4 subsection 5, no further notice is required to be served to that  
5 person.

6 5. If the property of the delinquent taxpayer consists of a series  
7 of payments owed to him, the person who owes or controls the  
8 payments shall transmit the payments to the Department until  
9 otherwise notified by the Department. If the debt of the delinquent  
10 taxpayer is not paid within 1 year after the Department issued the  
11 original demand to transmit, the Department shall issue another  
12 demand to transmit to the person responsible for making the  
13 payments informing him to continue to transmit payments to the  
14 Department or that his duty to transmit the payments to  
15 the Department has ceased.

16 6. If the notice of the delinquency seeks to prevent the transfer  
17 or other disposition of a deposit in a bank or credit union or other  
18 credits or personal property in the possession or under the control of  
19 a bank, credit union or other depository institution, the notice must  
20 be delivered or mailed to any branch or office of the bank, credit  
21 union or other depository institution at which the deposit is carried  
22 or at which the credits or personal property is held.

23 7. If any person notified by the notice of the delinquency  
24 makes any transfer or other disposition of the property or debts  
25 required to be withheld or transmitted, to the extent of the value of  
26 the property or the amount of the debts thus transferred or paid, he is  
27 liable to the State for any indebtedness due pursuant to this chapter,  
28 or chapter 362, ~~§364A,~~ 369, 370, 372, 372A, 374, 377, 377A or  
29 444A of NRS, NRS 482.313, or chapter 585 or 680B of NRS , *or*  
30 *sections 2 to 24, inclusive, of this act* from the person with respect  
31 to whose obligation the notice was given if solely by reason of the  
32 transfer or other disposition the State is unable to recover the  
33 indebtedness of the person with respect to whose obligation  
34 the notice was given.

35 **Sec. 74.** NRS 360.750 is hereby amended to read as follows:

36 360.750 1. A person who intends to locate or expand a  
37 business in this state may apply to the Commission on Economic  
38 Development for a partial abatement of one or more of the taxes  
39 imposed on the new or expanded business pursuant to chapter 361 ~~§~~  
40 ~~364A~~ or 374 of NRS.

41 2. The Commission on Economic Development shall approve  
42 an application for a partial abatement if the Commission makes the  
43 following determinations:

44 (a) The business is consistent with:



1 (1) The State Plan for Industrial Development and  
2 Diversification that is developed by the Commission pursuant to  
3 NRS 231.067; and

4 (2) Any guidelines adopted pursuant to the State Plan.

5 (b) The applicant has executed an agreement with the  
6 Commission which states that the business will, after the date on  
7 which a certificate of eligibility for the abatement is issued pursuant  
8 to subsection 5, continue in operation in this state for a period  
9 specified by the Commission, which must be at least 5 years, and  
10 will continue to meet the eligibility requirements set forth in this  
11 subsection. The agreement must bind the successors in interest of  
12 the business for the specified period.

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

17 (d) Except as otherwise provided in NRS 361.0687, if the  
18 business is a new business in a county whose population is 100,000  
19 or more or a city whose population is 60,000 or more, the business  
20 meets at least two of the following requirements:

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

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

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

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

34 (II) The cost to the business for the benefits the business  
35 provides to its employees in this state will meet the minimum  
36 requirements for benefits established by the Commission by  
37 regulation pursuant to subsection 9.

38 (e) Except as otherwise provided in NRS 361.0687, if the  
39 business is a new business in a county whose population is less than  
40 100,000 or a city whose population is less than 60,000, the business  
41 meets at least two of the following requirements:

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



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

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

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

11 (II) The cost to the business for the benefits the business  
12 provides to its employees in this state will meet the minimum  
13 requirements for benefits established by the Commission by  
14 regulation pursuant to subsection 9.

15 (f) If the business is an existing business, the business meets at  
16 least two of the following requirements:

17 (1) The business will increase the number of employees on  
18 its payroll by 10 percent more than it employed in the immediately  
19 preceding fiscal year or by six employees, whichever is greater.

20 (2) The business will expand by making a capital investment  
21 in this state in an amount equal to at least 20 percent of the value of  
22 the tangible property possessed by the business in the immediately  
23 preceding fiscal year. The determination of the value of the tangible  
24 property possessed by the business in the immediately preceding  
25 fiscal year must be made by the:

26 (I) County assessor of the county in which the business  
27 will expand, if the business is locally assessed; or

28 (II) Department, if the business is centrally assessed.

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

34 (I) The business will provide a health insurance plan for  
35 all new employees that includes an option for health insurance  
36 coverage for dependents of the employees; and

37 (II) The cost to the business for the benefits the business  
38 provides to its new employees in this state will meet the minimum  
39 requirements for benefits established by the Commission by  
40 regulation pursuant to subsection 9.

41 3. Notwithstanding the provisions of subsection 2, the  
42 Commission on Economic Development may:

43 (a) Approve an application for a partial abatement by a business  
44 that does not meet the requirements set forth in paragraph (d), (e) or  
45 (f) of subsection 2;



1 (b) Make the requirements set forth in paragraph (d), (e) or (f) of  
2 subsection 2 more stringent; or

3 (c) Add additional requirements that a business must meet to  
4 qualify for a partial abatement,  
5 if the Commission determines that such action is necessary.

6 4. If a person submits an application to the Commission on  
7 Economic Development pursuant to subsection 1, the Commission  
8 shall provide notice to the governing body of the county and the city  
9 or town, if any, in which the person intends to locate or expand a  
10 business. The notice required pursuant to this subsection must set  
11 forth the date, time and location of the hearing at which the  
12 Commission will consider the application.

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

16 (a) The Department;

17 (b) The Nevada Tax Commission; and

18 (c) If the partial abatement is from the property tax imposed  
19 pursuant to chapter 361 of NRS, the county treasurer.

20 6. An applicant for a partial abatement pursuant to this section  
21 or an existing business whose partial abatement is in effect shall,  
22 upon the request of the Executive Director of the Commission on  
23 Economic Development, furnish the Executive Director with copies  
24 of all records necessary to verify that the applicant meets the  
25 requirements of subsection 2.

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

28 (a) To meet the requirements set forth in subsection 2; or

29 (b) Operation before the time specified in the agreement  
30 described in paragraph (b) of subsection 2,

31 the business shall repay to the Department or, if the partial  
32 abatement was from the property tax imposed pursuant to chapter  
33 361 of NRS, to the county treasurer, the amount of the exemption  
34 that was allowed pursuant to this section before the failure of the  
35 business to comply unless the Nevada Tax Commission determines  
36 that the business has substantially complied with the requirements of  
37 this section. Except as otherwise provided in NRS 360.232 and  
38 360.320, the business shall, in addition to the amount of the  
39 exemption required to be paid pursuant to this subsection, pay  
40 interest on the amount due at the rate most recently established  
41 pursuant to NRS 99.040 for each month, or portion thereof, from the  
42 last day of the month following the period for which the payment  
43 would have been made had the partial abatement not been approved  
44 until the date of payment of the tax.

45 8. A county treasurer:



\* S B 5 \*

1 (a) Shall deposit any money that he receives pursuant to  
2 subsection 7 in one or more of the funds established by a local  
3 government of the county pursuant to NRS 354.6113 or 354.6115;  
4 and

5 (b) May use the money deposited pursuant to paragraph (a) only  
6 for the purposes authorized by NRS 354.6113 and 354.6115.

7 9. The Commission on Economic Development:

8 (a) Shall adopt regulations relating to:

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

12 (2) The notice that must be provided pursuant to subsection  
13 4.

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

17 10. The Nevada Tax Commission:

18 (a) Shall adopt regulations regarding:

19 (1) The capital investment that a new business must make to  
20 meet the requirement set forth in paragraph (d) or (e) of subsection  
21 2; and

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

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

27 11. An applicant for an abatement who is aggrieved by a final  
28 decision of the Commission on Economic Development may  
29 petition for judicial review in the manner provided in chapter 233B  
30 of NRS.

31 **Sec. 75.** NRS 360A.020 is hereby amended to read as follows:  
32 360A.020 The Department shall adopt ~~[such]~~ :

33 *1. Such regulations as are necessary to carry out the provisions*  
34 *of this chapter.*

35 *2. Regulations providing for:*

36 *(a) The electronic submission of returns to the Department;*  
37 *and*

38 *(b) The payment to the Department of any amount required to*  
39 *be paid pursuant to this chapter or chapter 365, 366 or 373 of*  
40 *NRS, or NRS 590.120 or 590.840 through the use of credit cards,*  
41 *debit cards and electronic transfers of money.*

42 **Sec. 76.** NRS 364A.130 is hereby amended to read as follows:

43 364A.130 1. Except as otherwise provided in subsection ~~[6.]~~  
44 ~~8~~, a person shall not conduct a business in this state unless he has a  
45 business license issued by the Department.





- 1       2. ~~The~~ *An* application for a business license must:
- 2       (a) Be made upon a form prescribed by the Department;
- 3       (b) Set forth the name under which the applicant transacts or
- 4 intends to transact business and the location of his place or places of
- 5 business;
- 6       (c) Declare the estimated number of employees for the previous
- 7 calendar quarter;
- 8       (d) Be accompanied by a fee of ~~[\$25:]~~ *\$75*; and
- 9       (e) Include any other information that the Department deems
- 10 necessary.

- 11       3. The application must be signed by:
- 12       (a) The owner, if the business is owned by a natural person;
- 13       (b) A member or partner, if the business is owned by an
- 14 association or partnership; or
- 15       (c) An officer or some other person specifically authorized to
- 16 sign the application, if the business is owned by a corporation.
- 17       4. If the application is signed pursuant to paragraph (c) of
- 18 subsection 3, written evidence of the signer's authority must be
- 19 attached to the application.

20       5. *A person who has been issued a business license by the*

21 *Department shall submit a fee of \$75 to the Department on or*

22 *before the last day of the month in which the anniversary date of*

23 *issuance of the business license occurs in each year, unless the*

24 *person submits a written statement to the Department, at least 10*

25 *days before the anniversary date, indicating that the person will*

26 *not be conducting business in this state after the anniversary date.*

27       6. *The business license required to be obtained pursuant to*

28 *this section is in addition to any license to conduct business that*

29 *must be obtained from the local jurisdiction in which the business*

30 *is being conducted.*

31       7. For the purposes of this chapter, a person shall be deemed to

32 conduct a business in this state if a business for which the person is

33 responsible:

34       (a) Is ~~incorporated~~ *organized* pursuant to ~~chapter 78 or 78A~~

35 *title 7* of NRS ~~78~~ *, other than a business organized pursuant to*

36 *chapter 82 or 84 of NRS;*

37       (b) Has an office or other base of operations in this state; or

38       (c) Pays wages or other remuneration to a natural person who

39 performs in this state any of the duties for which he is paid.

40       ~~6.1~~ 8. A person who takes part in a trade show or convention

41 held in this state for a purpose related to the conduct of a business is

42 not required to obtain a business license specifically for that event.

43       **Sec. 77.** NRS 369.174 is hereby amended to read as follows:

44       369.174 Each month, the State Controller shall transfer to the

45 Tax on Liquor Program Account in the State General Fund, from the



1 tax on liquor containing more than 22 percent of alcohol by volume,  
2 the portion of the tax which exceeds ~~[\$1.90]~~ \$3.45 per wine gallon.

3 **Sec. 78.** NRS 369.330 is hereby amended to read as follows:

4 369.330 Except as otherwise provided in this chapter, an excise  
5 tax is hereby levied and must be collected respecting all liquor and  
6 upon the privilege of importing, possessing, storing or selling liquor,  
7 according to the following rates and classifications:

8 1. On liquor containing more than 22 percent of alcohol by  
9 volume, ~~[\$2.05]~~ \$3.60 per wine gallon or proportionate part thereof.

10 2. On liquor containing more than 14 percent up to and  
11 including 22 percent of alcohol by volume, ~~[75-cents]~~ \$1.30 per  
12 wine gallon or proportionate part thereof.

13 3. On liquor containing from one-half of 1 percent up to and  
14 including 14 percent of alcohol by volume, ~~[40]~~ 70 cents per wine  
15 gallon or proportionate part thereof.

16 4. On all malt beverage liquor brewed or fermented and bottled  
17 in or outside this state, ~~[9]~~ 16 cents per gallon.

18 **Sec. 79.** NRS 369.370 is hereby amended to read as follows:

19 369.370 1. For the privilege of importing, possessing, storing  
20 or selling liquors, all licensed importers and manufacturers of liquor  
21 in this state shall pay the excise tax imposed and established by this  
22 chapter.

23 2. If, after the tax is paid on any such liquor, satisfactory  
24 evidence is presented to the Department that the imports have been  
25 actually exported and sold outside this state in a manner not in  
26 conflict with the law of the place of sale, the Department shall direct  
27 that a refund or credit of the tax so paid be made to the taxpayer.  
28 The taxpayer shall report all such exports and imports, and pay the  
29 tax on the imports monthly, on forms and subject to regulations  
30 prescribed by the Department.

31 3. The excise tax imposed by this chapter is due on or before  
32 the 20th day of the following month. If all such taxes are paid on or  
33 before the 15th day of the following month, a discount in the  
34 amount of ~~[3]~~ 0.5 percent of the tax must be allowed to the taxpayer.  
35 The Department may, for good cause, extend for not more than 15  
36 days after the date the tax is due the time for paying the tax if a  
37 request for such an extension of time is received by the Department  
38 on or before the date the tax was due. If such an extension is  
39 granted, interest accrues from the original date the tax was due.

40 4. The Department shall allow refunds or credits on any  
41 shipments lost, stolen or damaged in transit, or damaged or spoiled  
42 on the premises, may require all claims in connection therewith to  
43 be sworn to and may make ratable tax adjustments, credits or  
44 refunds to effectuate the purposes of this chapter.



1     **Sec. 80.** NRS 370.165 is hereby amended to read as follows:  
2     370.165 There is hereby levied a tax upon the purchase or  
3 possession of cigarettes by a consumer in the State of Nevada at the  
4 rate of ~~[17.5]~~ **40** mills per cigarette. The tax may be represented and  
5 precollected by the affixing of a revenue stamp or other approved  
6 evidence of payment to each package, packet or container in which  
7 cigarettes are sold. The tax must be precollected by the wholesale or  
8 retail dealer, and must be recovered from the consumer by adding  
9 the amount of the tax to the selling price. Each person who sells  
10 cigarettes at retail shall prominently display on his premises a notice  
11 that the tax is included in the selling price and is payable under the  
12 provisions of this chapter.

13     **Sec. 80.5.** NRS 370.165 is hereby amended to read as follows:  
14     370.165 There is hereby levied a tax upon the purchase or  
15 possession of cigarettes by a consumer in the State of Nevada at the  
16 rate of ~~[40]~~ **42.5** mills per cigarette. The tax may be represented and  
17 precollected by the affixing of a revenue stamp or other approved  
18 evidence of payment to each package, packet or container in which  
19 cigarettes are sold. The tax must be precollected by the wholesale or  
20 retail dealer, and must be recovered from the consumer by adding  
21 the amount of the tax to the selling price. Each person who sells  
22 cigarettes at retail shall prominently display on his premises a notice  
23 that the tax is included in the selling price and is payable under the  
24 provisions of this chapter.

25     **Sec. 81.** NRS 370.220 is hereby amended to read as follows:  
26     370.220 In the sale of any cigarette revenue stamps or any  
27 metered machine settings to a licensed cigarette dealer, the  
28 Department and its agents shall allow the purchaser a discount of ~~[3]~~  
29 **0.5** percent against the amount of excise tax otherwise due for the  
30 services rendered in affixing cigarette revenue stamps or metered  
31 machine impressions to the cigarette packages.

32     **Sec. 82.** NRS 370.260 is hereby amended to read as follows:  
33     370.260 1. All taxes and license fees imposed by the  
34 provisions of NRS 370.001 to 370.430, inclusive, less any refunds  
35 granted as provided by law, must be paid to the Department in the  
36 form of remittances payable to the Department.

37     2. The Department shall:

38     (a) As compensation to the State for the costs of collecting the  
39 taxes and license fees, transmit each month the sum the Legislature  
40 specifies from the remittances made to it pursuant to subsection 1  
41 during the preceding month to the State Treasurer for deposit to the  
42 credit of the Department. The deposited money must be expended  
43 by the Department in accordance with its work program.

44     (b) From the remittances made to it pursuant to subsection 1  
45 during the preceding month, less the amount transmitted pursuant to



1 paragraph (a), transmit each month the portion of the tax which is  
2 equivalent to ~~12.5~~ 35 mills per cigarette to the State Treasurer for  
3 deposit to the credit of the Account for the Tax on Cigarettes in the  
4 State General Fund.

5 (c) Transmit the balance of the payments each month to the  
6 State Treasurer for deposit in the Local Government Tax  
7 Distribution Account created by NRS 360.660.

8 (d) Report to the State Controller monthly the amount of  
9 collections.

10 3. The money deposited pursuant to paragraph (c) of  
11 subsection 2 in the Local Government Tax Distribution Account is  
12 hereby appropriated to Carson City and to each of the counties in  
13 proportion to their respective populations and must be credited to  
14 the respective accounts of Carson City and each county.

15 **Sec. 82.5.** NRS 370.260 is hereby amended to read as follows:

16 370.260 1. All taxes and license fees imposed by the  
17 provisions of NRS 370.001 to 370.430, inclusive, less any refunds  
18 granted as provided by law, must be paid to the Department in the  
19 form of remittances payable to the Department.

20 2. The Department shall:

21 (a) As compensation to the State for the costs of collecting the  
22 taxes and license fees, transmit each month the sum the Legislature  
23 specifies from the remittances made to it pursuant to subsection 1  
24 during the preceding month to the State Treasurer for deposit to the  
25 credit of the Department. The deposited money must be expended  
26 by the Department in accordance with its work program.

27 (b) From the remittances made to it pursuant to subsection 1  
28 during the preceding month, less the amount transmitted pursuant to  
29 paragraph (a), transmit each month the portion of the tax which is  
30 equivalent to ~~35~~ 37.5 mills per cigarette to the State Treasurer for  
31 deposit to the credit of the Account for the Tax on Cigarettes in the  
32 State General Fund.

33 (c) Transmit the balance of the payments each month to the  
34 State Treasurer for deposit in the Local Government Tax  
35 Distribution Account created by NRS 360.660.

36 (d) Report to the State Controller monthly the amount of  
37 collections.

38 3. The money deposited pursuant to paragraph (c) of  
39 subsection 2 in the Local Government Tax Distribution Account is  
40 hereby appropriated to Carson City and to each of the counties in  
41 proportion to their respective populations and must be credited to  
42 the respective accounts of Carson City and each county.



1     **Sec. 83.** NRS 370.350 is hereby amended to read as follows:  
2     370.350 1. Except as otherwise provided in subsection 3, a  
3     tax is hereby levied and imposed upon the use of cigarettes in this  
4     state.  
5     2. The amount of the use tax is ~~[17.5]~~ 40 mills per cigarette.  
6     3. The use tax does not apply where:  
7     (a) Nevada cigarette revenue stamps have been affixed to  
8     cigarette packages as required by law.  
9     (b) Tax exemption is provided for in this chapter.  
10    **Sec. 83.5.** NRS 370.350 is hereby amended to read as follows:  
11    370.350 1. Except as otherwise provided in subsection 3, a  
12    tax is hereby levied and imposed upon the use of cigarettes in this  
13    state.  
14    2. The amount of the use tax is ~~[40]~~ 42.5 mills per cigarette.  
15    3. The use tax does not apply where:  
16    (a) Nevada cigarette revenue stamps have been affixed to  
17    cigarette packages as required by law.  
18    (b) Tax exemption is provided for in this chapter.  
19    **Sec. 84.** NRS 370.450 is hereby amended to read as follows:  
20    370.450 1. Except as otherwise provided in subsection 2,  
21    there is hereby imposed upon the purchase or possession of products  
22    made from tobacco, other than cigarettes, by a customer in this state  
23    a tax of 30 percent of the wholesale price of those products.  
24    2. The provisions of subsection 1 do not apply to those  
25    products which are:  
26    (a) Shipped out of the State for sale and use outside the State; or  
27    (b) Displayed or exhibited at a trade show, convention or other  
28    exhibition in this state by a manufacturer or wholesale dealer who is  
29    not licensed in this state.  
30    3. This tax must be collected and paid by the wholesale dealer  
31    to the Department, in accordance with the provisions of NRS  
32    370.465, after the sale or distribution of those products by the  
33    wholesale dealer. The wholesale dealer is entitled to retain ~~[2]~~ 0.5  
34    percent of the taxes collected to cover the costs of collecting and  
35    administering the taxes ~~[ ]~~ *if the taxes are paid in accordance with*  
36    *the provisions of NRS 370.465.*  
37    4. Any wholesale dealer who sells or distributes any of those  
38    products without paying the tax provided for by this section is guilty  
39    of a misdemeanor.  
40    **Sec. 85.** NRS 370.490 is hereby amended to read as follows:  
41    370.490 1. The Department shall allow a credit of 30 percent  
42    of the wholesale price, less a discount of ~~[2]~~ 0.5 percent for the  
43    services rendered in collecting the tax, for products made from  
44    tobacco, other than cigarettes, upon which the tax has been paid  
45    pursuant to NRS 370.450 and that may no longer be sold. If the



1 products have been purchased and delivered, a credit memo of the  
2 manufacturer is required for proof of returned merchandise.

3 2. A credit must also be granted for any products made from  
4 tobacco, other than cigarettes, shipped from this state and destined  
5 for retail sale and consumption outside the State on which the tax  
6 has previously been paid. A duplicate or copy of the invoice is  
7 required for proof of the sale outside the State.

8 3. A wholesale dealer may claim a credit by filing with the  
9 Department the proof required by this section. The claim must be  
10 made on a form prescribed by the Department.

11 **Sec. 86.** NRS 372.130 is hereby amended to read as follows:

12 372.130 At the time of making an application, the applicant  
13 must pay to the Department a permit fee of ~~[\$4]~~ \$5 for each permit.

14 **Sec. 87.** NRS 372.140 is hereby amended to read as follows:

15 372.140 A seller whose permit has been previously suspended  
16 or revoked must pay the Department a fee of ~~[\$4]~~ \$5 for the renewal  
17 or issuance of a permit.

18 **Sec. 88.** NRS 372.220 is hereby amended to read as follows:

19 372.220 **1.** Every retailer who sells tangible personal  
20 property for storage, use or other consumption in this state shall  
21 register with the Department and give:

22 ~~[(1)]~~ **(a)** The name and address of all agents operating in this  
23 state.

24 ~~[(2)]~~ **(b)** The location of all distribution or sales houses or offices  
25 or other places of business in this state.

26 ~~[(3)]~~ **(c)** Such other information as the Department may require.

27 **2.** *Every business that purchases tangible personal property*  
28 *for storage, use or other consumption in this state shall, at the*  
29 *time the business obtains a business license pursuant to NRS*  
30 *364A.130, register with the Department on a form prescribed by*  
31 *the Department. As used in this section, "business" has the*  
32 *meaning ascribed to it in NRS 364A.020.*

33 **Sec. 89.** NRS 372.220 is hereby amended to read as follows:

34 372.220 **1.** Every retailer who sells tangible personal  
35 property for storage, use or other consumption in this state shall  
36 register with the Department and give:

37 (a) The name and address of all agents operating in this state.

38 (b) The location of all distribution or sales houses or offices or  
39 other places of business in this state.

40 (c) Such other information as the Department may require.

41 **2.** Every business that purchases tangible personal property for  
42 storage, use or other consumption in this state shall, at the time the  
43 business obtains a business license pursuant to ~~[NRS 364A.130,]~~  
44 *section 66 of this act*, register with the Department on a form  
45 prescribed by the Department. As used in this section, "business"



1 has the meaning ascribed to it in ~~[NRS 364A.020.]~~ *section 62 of this*  
2 *act.*

3 **Sec. 90.** NRS 372.370 is hereby amended to read as follows:

4 372.370 ~~[The taxpayer shall]~~ *If the taxes imposed by this*  
5 *chapter are paid in accordance with NRS 372.355, the taxpayer*  
6 *may* deduct and withhold from the taxes otherwise due from him  
7 ~~[1.25]~~ *0.5* percent of ~~the~~ *those taxes* to reimburse himself for the  
8 cost of collecting the tax.

9 **Sec. 91.** NRS 374.135 is hereby amended to read as follows:

10 374.135 At the time of making an application, the applicant  
11 shall pay to the Department a permit fee of ~~[\$1]~~ *\$5* for each permit.

12 **Sec. 92.** NRS 374.145 is hereby amended to read as follows:

13 374.145 A seller whose permit has been previously suspended  
14 or revoked shall pay the Department a fee of ~~[\$1]~~ *\$5* for the renewal  
15 or issuance of a permit.

16 **Sec. 93.** NRS 374.375 is hereby amended to read as follows:

17 374.375 ~~[The taxpayer shall]~~ *If the taxes imposed by this*  
18 *chapter are paid in accordance with NRS 374.360, the taxpayer*  
19 *may* deduct and withhold from the taxes otherwise due from him  
20 ~~[1.25]~~ *0.5* percent thereof to reimburse himself for the cost of  
21 collecting the tax.

22 **Sec. 94.** Chapter 375 of NRS is hereby amended by adding  
23 thereto the provisions set forth as sections 95 and 96 of this act.

24 **Sec. 95. 1.** *In addition to all other taxes imposed on*  
25 *transfers of real property, a tax, at the rate of \$1.35 on each \$500*  
26 *of value or fraction thereof, is hereby imposed on each deed by*  
27 *which any lands, tenements or other realty is granted, assigned,*  
28 *transferred or otherwise conveyed to, or vested in, another person,*  
29 *if the consideration or value of the interest or property conveyed*  
30 *exceeds \$100.*

31 **2.** *The amount of the tax must be computed on the basis of*  
32 *the value of the transferred property as declared pursuant to NRS*  
33 *375.060.*

34 **3.** *The county recorder of each county shall collect the tax in*  
35 *the manner provided in NRS 375.030, except that the amount*  
36 *collected must be transmitted to the State Controller for deposit in*  
37 *the State General Fund within 30 days after the end of calendar*  
38 *quarter during which the tax was collected.*

39 **4.** *The county recorder of a county:*

40 (a) *Whose population is 100,000 or more may deduct and*  
41 *withhold from the taxes collected 0.2 percent of those taxes to*  
42 *reimburse the county for the cost of collecting the tax.*

43 (b) *Whose population is less than 100,000 may deduct and*  
44 *withhold from the taxes collected 1 percent of those taxes to*  
45 *reimburse the county for the cost of collecting the tax.*





1     **Sec. 96. 1.** *The Department shall, to ensure that the tax*  
2 *imposed by section 95 of this act is collected fairly and equitably in*  
3 *all counties, coordinate the collection and administration of that*  
4 *tax. For this purpose, the Department may conduct such audits of*  
5 *the records of the various counties as are necessary to carry out*  
6 *the provisions of section 95 of this act.*

7     **2.** *When requested, the Department shall render assistance to*  
8 *the county recorder of a county whose population is less than*  
9 *30,000 relating to the imposition and collection of the tax imposed*  
10 *by section 95 of this act.*

11     **3.** *The Department is not entitled to receive any fee for*  
12 *rendering any assistance pursuant to subsection 2.*

13     **Sec. 97.** NRS 375.018 is hereby amended to read as follows:

14     375.018 With regard to the administration of ~~{the real property~~  
15 ~~transfer tax,}~~ *any tax imposed by this chapter,* the county recorder  
16 shall apply the following principles:

17     1. Forms, instructions and regulations governing the  
18 computation of the amount of tax due must be brief and easily  
19 understood.

20     2. In cases where another authority, such as the United States  
21 or this state, also imposes a tax upon the same property or revenue,  
22 the mechanism for collecting the tax imposed by the county must be  
23 as nearly compatible with the collection of the other taxes as is  
24 feasible.

25     3. Unless a change is made necessary by statute or to preserve  
26 compatibility with a tax imposed by another authority, the forms,  
27 instructions and regulations must remain the same from year to year,  
28 to make the taxpayer's liability as predictable as is feasible.

29     4. Exemptions or waivers, where permitted by statute, must be  
30 granted:

31     (a) Equitably among eligible taxpayers; and

32     (b) As sparingly as is consistent with the legislative intent, to  
33 retain the broadest feasible base for the tax.

34     **Sec. 98.** NRS 375.030 is hereby amended to read as follows:

35     375.030 1. If any deed evidencing a transfer of title subject to  
36 the tax imposed by NRS 375.020 ~~{and, if applicable, NRS 375.025,}~~  
37 is offered for recordation, the county recorder shall compute the  
38 amount of the tax due and shall collect that amount before  
39 acceptance of the deed for recordation.

40     2. The buyer and seller are jointly and severally liable for the  
41 payment of the taxes imposed by NRS 375.020 ~~{and 375.025}~~ and  
42 any penalties and interest imposed pursuant to subsection 3. The  
43 escrow holder is not liable for the payment of the taxes imposed by  
44 NRS 375.020 ~~{and 375.025}~~ or any penalties or interest imposed  
45 pursuant to subsection 3.



1     3. If after recordation of the deed, the county recorder  
2 disallows an exemption that was claimed at the time the deed was  
3 recorded or through audit or otherwise determines that an additional  
4 amount of tax is due, the county recorder shall promptly notify the  
5 person who requested the recording of the deed and the buyer and  
6 seller of the additional amount of tax due. If the additional amount  
7 of tax is not paid within 30 days after the date the buyer and seller  
8 are notified, the county recorder shall impose a penalty of 10  
9 percent of the additional amount due in addition to interest at the  
10 rate of 1 percent per month, or portion thereof, of the additional  
11 amount due calculated from the date of the original recordation of  
12 the deed on which the additional amount is due through the date on  
13 which the additional amount due, penalty and interest are paid to the  
14 county recorder.

15     4. This section does not prohibit a buyer and seller from  
16 agreeing by contract or otherwise that one party or the other will be  
17 responsible for the payment of the tax due pursuant to this chapter,  
18 but such an agreement does not affect the ability of the county  
19 recorder to collect the tax and any penalties and interest from either  
20 the buyer or the seller.

21     **Sec. 99.** NRS 375.030 is hereby amended to read as follows:

22     375.030 1. If any deed evidencing a transfer of title subject to  
23 the tax imposed by NRS 375.020 *and section 95 of this act* is  
24 offered for recordation, the county recorder shall compute the  
25 amount of the tax due and shall collect that amount before  
26 acceptance of the deed for recordation.

27     2. The buyer and seller are jointly and severally liable for the  
28 payment of the taxes imposed by NRS 375.020 *and section 95 of*  
29 *this act* and any penalties and interest imposed pursuant to  
30 subsection 3. The escrow holder is not liable for the payment of the  
31 taxes imposed by NRS 375.020 *and section 95 of this act* or any  
32 penalties or interest imposed pursuant to subsection 3.

33     3. If after recordation of the deed, the county recorder  
34 disallows an exemption that was claimed at the time the deed was  
35 recorded or through audit or otherwise determines that an additional  
36 amount of tax is due, the county recorder shall promptly notify the  
37 person who requested the recording of the deed and the buyer and  
38 seller of the additional amount of tax due. If the additional amount  
39 of tax is not paid within 30 days after the date the buyer and seller  
40 are notified, the county recorder shall impose a penalty of 10  
41 percent of the additional amount due in addition to interest at the  
42 rate of 1 percent per month, or portion thereof, of the additional  
43 amount due calculated from the date of the original recordation of  
44 the deed on which the additional amount is due through the date on



1 which the additional amount due, penalty and interest are paid to the  
2 county recorder.

3 4. This section does not prohibit a buyer and seller from  
4 agreeing by contract or otherwise that one party or the other will be  
5 responsible for the payment of the tax due pursuant to this chapter,  
6 but such an agreement does not affect the ability of the county  
7 recorder to collect the tax and any penalties and interest from either  
8 the buyer or the seller.

9 **Sec. 100.** NRS 375.070 is hereby amended to read as follows:

10 375.070 1. The county recorder shall transmit the proceeds of  
11 the ~~real property transfer~~ tax *imposed by NRS 375.020* at the end  
12 of each quarter in the following manner:

13 (a) An amount equal to that portion of the proceeds which is  
14 equivalent to 10 cents for each \$500 of value or fraction thereof  
15 must be transmitted to the State Controller who shall deposit that  
16 amount in the Account for Low-Income Housing created pursuant to  
17 NRS 319.500.

18 (b) In a county whose population is more than 400,000, an  
19 amount equal to that portion of the proceeds which is equivalent to  
20 60 cents for each \$500 of value or fraction thereof must be  
21 transmitted to the county treasurer for deposit in the county school  
22 district's fund for capital projects established pursuant to NRS  
23 387.328, to be held and expended in the same manner as other  
24 money deposited in that fund.

25 (c) The remaining proceeds must be transmitted to the State  
26 Controller for deposit in the Local Government Tax Distribution  
27 Account created by NRS 360.660 for credit to the respective  
28 accounts of Carson City and each county.

29 2. In addition to any other authorized use of the proceeds it  
30 receives pursuant to subsection 1, a county or city may use the  
31 proceeds to pay expenses related to or incurred for the development  
32 of affordable housing for families whose income does not exceed 80  
33 percent of the median income for families residing in the same  
34 county, as that percentage is defined by the United States  
35 Department of Housing and Urban Development. A county or city  
36 that uses the proceeds in that manner must give priority to the  
37 development of affordable housing for persons who are disabled or  
38 elderly.

39 3. The expenses authorized by subsection 2 include, but are not  
40 limited to:

41 (a) The costs to acquire land and developmental rights;

42 (b) Related predevelopment expenses;

43 (c) The costs to develop the land, including the payment of  
44 related rebates;



1 (d) Contributions toward down payments made for the purchase  
2 of affordable housing; and

3 (e) The creation of related trust funds.

4 **Sec. 101.** NRS 375.090 is hereby amended to read as follows:

5 375.090 The tax imposed by NRS 375.020 ~~and 375.025~~ does  
6 not apply to:

7 1. A mere change in identity, form or place of organization,  
8 such as a transfer between a corporation and its parent corporation, a  
9 subsidiary or an affiliated corporation if the affiliated corporation  
10 has identical common ownership.

11 2. A transfer of title to the United States, any territory or state  
12 or any agency, department, instrumentality or political subdivision  
13 thereof.

14 3. A transfer of title recognizing the true status of ownership of  
15 the real property.

16 4. A transfer of title without consideration from one joint  
17 tenant or tenant in common to one or more remaining joint tenants  
18 or tenants in common.

19 5. A transfer of title to community property without  
20 consideration when held in the name of one spouse to both spouses  
21 as joint tenants or tenants in common, or as community property.

22 6. A transfer of title between spouses, including gifts.

23 7. A transfer of title between spouses to effect a property  
24 settlement agreement or between former spouses in compliance with  
25 a decree of divorce.

26 8. A transfer of title to or from a trust, if the transfer is made  
27 without consideration, and is made to or from:

28 (a) The trustor of the trust;

29 (b) The trustor's legal representative; or

30 (c) A person related to the trustor in the first degree of  
31 consanguinity.

32 As used in this subsection, "legal representative" has the meaning  
33 ascribed to it in NRS 167.020.

34 9. Transfers, assignments or conveyances of unpatented mines  
35 or mining claims.

36 10. A transfer, assignment or other conveyance of real property  
37 to a corporation or other business organization if the person  
38 conveying the property owns 100 percent of the corporation or  
39 organization to which the conveyance is made.

40 11. A transfer, assignment or other conveyance of real property  
41 if the owner of the property is related to the person to whom it is  
42 conveyed within the first degree of consanguinity.

43 12. The making, delivery or filing of conveyances of real  
44 property to make effective any plan of reorganization or adjustment:



1 (a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C.  
2 §§ 101 et seq.;

3 (b) Approved in an equity receivership proceeding involving a  
4 railroad, as defined in the Bankruptcy Act; or

5 (c) Approved in an equity receivership proceeding involving a  
6 corporation, as defined in the Bankruptcy Act,  
7 if the making, delivery or filing of instruments of transfer or  
8 conveyance occurs within 5 years after the date of the confirmation,  
9 approval or change.

10 13. The making or delivery of conveyances of real property to  
11 make effective any order of the Securities and Exchange  
12 Commission if:

13 (a) The order of the Securities and Exchange Commission in  
14 obedience to which the transfer or conveyance is made recites that  
15 the transfer or conveyance is necessary or appropriate to effectuate  
16 the provisions of section 11 of the Public Utility Holding Company  
17 Act of 1935, 15 U.S.C. § 79k;

18 (b) The order specifies and itemizes the property which is  
19 ordered to be transferred or conveyed; and

20 (c) The transfer or conveyance is made in obedience to the  
21 order.

22 14. A transfer to an educational foundation. As used in this  
23 subsection, “educational foundation” has the meaning ascribed to it  
24 in subsection 3 of NRS 388.750.

25 15. A transfer to a university foundation. As used in this  
26 subsection, “university foundation” has the meaning ascribed to it in  
27 subsection 3 of NRS 396.405.

28 16. A transfer, assignment or other conveyance of real property  
29 to a corporation sole from another corporation sole. As used in this  
30 subsection, “corporation sole” means a corporation which is  
31 organized pursuant to the provisions of chapter 84 of NRS.

32 **Sec. 102.** NRS 375.090 is hereby amended to read as follows:

33 375.090 The ~~{tax}~~ *taxes* imposed by NRS 375.020 ~~{does}~~ *and*  
34 *section 95 of this act do* not apply to:

35 1. A mere change in ~~{identity, form or place of organization,~~  
36 ~~such as a transfer between a corporation and its parent corporation, a~~  
37 ~~subsidiary or an affiliated corporation if the affiliated corporation~~  
38 ~~has identical common ownership.}~~ *the name of the owner of the*  
39 *property without a change in the ownership interest of the*  
40 *property.*

41 2. A transfer of title to the United States, any territory or state  
42 or any agency, department, instrumentality or political subdivision  
43 thereof.

44 3. A transfer of title recognizing the true status of ownership of  
45 the real property.



1       4. A transfer of title without consideration from one joint  
2 tenant or tenant in common to one or more remaining joint tenants  
3 or tenants in common.

4       5. ~~[A transfer of title to community property without~~  
5 ~~consideration when held in the name of one spouse to both spouses~~  
6 ~~as joint tenants or tenants in common, or as community property.~~  
7 ~~—6.] A transfer of title between spouses, including gifts [~~  
8 ~~—7. A transfer of title between spouses], or to effect a property~~  
9 settlement agreement or between former spouses in compliance with  
10 a decree of divorce.

11       ~~[8.] 6. A transfer of title to or from a trust [if the transfer is~~  
12 ~~made] without consideration [and is made to or from:~~  
13 ~~—(a) The trustor of the trust;~~  
14 ~~—(b) The trustor's legal representative; or~~  
15 ~~—(c) A person related to the trustor in the first degree of~~  
16 ~~consanguinity.~~  
17 ~~As used in this subsection, "legal representative" has the meaning~~  
18 ~~ascribed to it in NRS 167.020.~~

19       ~~—9.] if a certificate of trust is presented at the time of transfer.~~

20       7. Transfers, assignments or conveyances of unpatented mines  
21 or mining claims.

22       ~~[10. A transfer, assignment or other conveyance of real~~  
23 ~~property to a corporation or other business organization if the person~~  
24 ~~conveying the property owns 100 percent of the corporation or~~  
25 ~~organization to which the conveyance is made.~~

26       ~~—11.] 8. A transfer, assignment or other conveyance of real~~  
27 ~~property if the owner of the property is related to the person to~~  
28 ~~whom it is conveyed within the first degree of consanguinity.~~

29       ~~[12.] 9. The making, delivery or filing of conveyances of real~~  
30 ~~property to make effective any plan of reorganization or adjustment:~~

31       (a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C.  
32 §§ 101 et seq.;

33       (b) Approved in an equity receivership proceeding involving a  
34 railroad, as defined in the Bankruptcy Act; or

35       (c) Approved in an equity receivership proceeding involving a  
36 corporation, as defined in the Bankruptcy Act,  
37 if the making, delivery or filing of instruments of transfer or  
38 conveyance occurs within 5 years after the date of the confirmation,  
39 approval or change.

40       ~~[13.] 10. The making or delivery of conveyances of real~~  
41 ~~property to make effective any order of the Securities and Exchange~~  
42 ~~Commission if:~~

43       (a) The order of the Securities and Exchange Commission in  
44 obedience to which the transfer or conveyance is made recites that  
45 the transfer or conveyance is necessary or appropriate to effectuate



1 the provisions of section 11 of the Public Utility Holding Company  
2 Act of 1935, 15 U.S.C. § 79k;

3 (b) The order specifies and itemizes the property which is  
4 ordered to be transferred or conveyed; and

5 (c) The transfer or conveyance is made in obedience to the  
6 order.

7 ~~{14. A transfer to an educational foundation. As used in this~~  
8 ~~subsection, “educational foundation” has the meaning ascribed to it~~  
9 ~~in subsection 3 of NRS 388.750.~~

10 ~~—15. A transfer to a university foundation. As used in this~~  
11 ~~subsection, “university foundation” has the meaning ascribed to it in~~  
12 ~~subsection 3 of NRS 396.405.~~

13 ~~—16. A transfer, assignment or other conveyance of real property~~  
14 ~~to a corporation sole from another corporation sole. As used in this~~  
15 ~~subsection, “corporation sole” means a corporation which is~~  
16 ~~organized pursuant to the provisions of chapter 84 of NRS.]~~

17 **Sec. 103.** NRS 375.120 is hereby amended to read as follows:  
18 375.120 The county recorder shall:

19 1. Conduct and apply audits and other procedures for  
20 enforcement as uniformly as is feasible.

21 2. Collect ~~{real property transfer}~~ *any* tax *that is* due *pursuant*  
22 *to the provisions of this chapter* in an equitable manner, so that  
23 every taxpayer pays the full amount imposed by law.

24 **Sec. 104.** NRS 375.130 is hereby amended to read as follows:

25 375.130 1. The county recorder may audit all records relating  
26 to the collection and calculation of ~~{the real property transfer tax.}~~  
27 *any tax imposed by this chapter.* If the county recorder deems it  
28 necessary to conduct an audit, the audit must be completed within 3  
29 years after the date of the original recording of the document that  
30 evidences the transfer of property for which the tax was imposed.

31 2. The county recorder may issue subpoenas to require the  
32 production of documents necessary for him to determine the amount  
33 of ~~{real property transfer}~~ *the* tax due pursuant to this chapter or to  
34 determine whether a person qualifies for an exemption from taxes  
35 pursuant to this chapter. The county recorder may have the  
36 subpoenas served, and upon application of the district attorney, to  
37 any court of competent jurisdiction, enforced in the manner  
38 provided by law for the service and enforcement of subpoenas in a  
39 civil action.

40 **Sec. 105.** NRS 375.160 is hereby amended to read as follows:

41 375.160 1. If any ~~{real property transfer}~~ tax imposed  
42 pursuant to this chapter is not paid when due, the county may,  
43 within 3 years after the date that the tax was due, record a certificate  
44 in the office of the county recorder which states:





- 1 (a) The amount of the ~~real property transfer~~ tax and any  
2 interest or penalties due;
- 3 (b) The name and address of the person who is liable for the  
4 amount due as they appear on the records of the county; and
- 5 (c) That the county recorder has complied with all procedures  
6 required by law for determining the amount due.
- 7 2. From the time of the recording of the certificate, the amount  
8 due, including interest and penalties, constitutes:
- 9 (a) A lien upon the real property for which the tax was due if the  
10 person who owes the tax still owns the property; or
- 11 (b) A demand for payment if the property has been sold or  
12 otherwise transferred to another person.
- 13 3. The lien has the effect and priority of a judgment lien and  
14 continues for 5 years after the time of the recording of the certificate  
15 unless sooner released or otherwise discharged.
- 16 4. Within 5 years after the date of recording the certificate or  
17 within 5 years after the date of the last extension of the lien pursuant  
18 to this subsection, the lien may be extended by recording a new  
19 certificate in the office of the county recorder. From the time of  
20 recording the new certificate, the lien is extended for 5 years, unless  
21 sooner released or otherwise discharged.
- 22 **Sec. 106.** NRS 375.170 is hereby amended to read as follows:
- 23 375.170 1. If a person is delinquent in the payment of ~~the~~  
24 ~~real property transfer~~ *any* tax *imposed by this chapter* or has not  
25 paid the amount of a deficiency determination, the county may bring  
26 an action in a court of this state, a court of any other state or a court  
27 of the United States that has competent jurisdiction to collect the  
28 delinquent or deficient amount, penalties and interest. The action:
- 29 (a) May not be brought if the decision that the payment is  
30 delinquent or that there is a deficiency determination is on appeal to  
31 a hearing officer pursuant to NRS 375.320.
- 32 (b) Must be brought not later than 3 years after the payment  
33 became delinquent or the determination became final.
- 34 2. The district attorney shall prosecute the action. The  
35 provisions of the Nevada Revised Statutes, Nevada Rules of Civil  
36 Procedure and Nevada Rules of Appellate Procedure relating to  
37 service of summons, pleadings, proofs, trials and appeals are  
38 applicable to the proceedings. In the action, a writ of attachment  
39 may issue. A bond or affidavit is not required before an attachment  
40 may be issued.
- 41 3. In an action, a certificate by the county recorder showing the  
42 delinquency is prima facie evidence of:
- 43 (a) The determination of the tax or the amount of the tax;
- 44 (b) The delinquency of the amounts; and



1 (c) The compliance by the county recorder with all the  
2 procedures required by law relating to the computation and  
3 determination of the amounts.

4 **Sec. 107.** NRS 375.250 is hereby amended to read as follows:

5 375.250 1. The Legislature hereby declares that each  
6 taxpayer has the right:

7 (a) To be treated by officers and employees of the county  
8 recorder with courtesy, fairness, uniformity, consistency and  
9 common sense.

10 (b) To a prompt response from the county recorder to each  
11 communication from the taxpayer.

12 (c) To provide the minimum documentation and other  
13 information as may reasonably be required by the county recorder to  
14 carry out his duties.

15 (d) To be notified, in writing, by the county recorder whenever  
16 an officer or employee of the county recorder determines that the  
17 taxpayer is entitled to an exemption or has been taxed more than is  
18 required pursuant to this chapter.

19 (e) To written instructions indicating how the taxpayer may  
20 petition for a refund for overpayment of ~~real property transfer~~ any  
21 tax, interest or penalties.

22 (f) To recover an overpayment of ~~real property transfer~~ any tax  
23 promptly upon the final determination of such an overpayment.

24 (g) To obtain specific advice from the county recorder  
25 concerning ~~real property transfer~~ any tax.

26 (h) In any meeting with the county recorder, including an audit,  
27 conference, interview or hearing:

28 (1) To an explanation by an officer, agent or employee of the  
29 county recorder that describes the procedures to be followed and the  
30 rights of the taxpayer thereunder;

31 (2) To be represented by himself or anyone who is otherwise  
32 authorized by law to represent him before the county recorder;

33 (3) To make an audio recording using the taxpayer's  
34 equipment and at the taxpayer's expense; and

35 (4) To receive a copy of any document or audio recording  
36 made by or in the possession of the county recorder relating to the  
37 determination or collection of any tax for which the taxpayer is  
38 assessed pursuant to this chapter, upon payment of the actual cost to  
39 the county recorder of making the copy.

40 (i) To a full explanation of the authority of the county recorder  
41 to collect the ~~real property transfer~~ tax or to collect a delinquent  
42 ~~real property transfer~~ tax, including, without limitation, the  
43 procedures and notices for review and appeal that are required for  
44 the protection of the taxpayer. An explanation which meets the



1 requirements of this section must also be included with each notice  
2 to a taxpayer that an audit will be conducted by the county.

3 (j) To the immediate release of any lien which the county  
4 recorder has placed on real property for the nonpayment of ~~the real~~  
5 ~~property transfer~~ *a* tax when:

6 (1) The tax is paid;  
7 (2) The period of limitation for collecting the tax expires;  
8 (3) The lien is the result of an error by the county recorder;  
9 (4) The county recorder determines that the taxes, interest  
10 and penalties are secured sufficiently by a lien on other real  
11 property;

12 (5) The release or subordination of the lien will not  
13 jeopardize the collection of the taxes, interest and penalties; or

14 (6) The release of the lien will facilitate the collection of the  
15 taxes, interest and penalties.

16 (k) To be free from harassment and intimidation by an officer or  
17 employee of the county recorder for any reason.

18 2. The provisions of this chapter governing the administration  
19 and collection of taxes by the county recorder must not be construed  
20 in such a manner as to interfere or conflict with the provisions of  
21 this section or any applicable regulations.

22 3. The provisions of this section apply to the administration  
23 and collection of taxes pursuant to this chapter.

24 **Sec. 108.** NRS 375.270 is hereby amended to read as follows:

25 375.270 The county recorder shall provide each taxpayer who  
26 it determines may be liable for taxes pursuant to this chapter with  
27 simplified written instructions concerning the rights and  
28 responsibilities of the taxpayer, including the:

29 1. Keeping of records sufficient for audit purposes;

30 2. Procedures for paying ~~the real property transfer tax;~~ *any*  
31 *taxes that are due;* and

32 3. Procedures for challenging any liability for ~~real property~~  
33 ~~transfer~~ *any* tax, penalties or interest and for requesting refunds of  
34 *any* erroneously paid ~~real property transfer~~ tax, including the steps  
35 for appealing a denial thereof.

36 **Sec. 109.** NRS 375.290 is hereby amended to read as follows:

37 375.290 A taxpayer is entitled to receive on any overpayment  
38 of ~~the real property transfer~~ *any* tax *imposed by this chapter* a  
39 refund together with interest at a rate determined pursuant to NRS  
40 17.130. No interest is allowed on a refund of any penalties or  
41 interest on the ~~real property transfer~~ tax that is paid by a taxpayer.

42 **Sec. 110.** NRS 375.300 is hereby amended to read as follows:

43 375.300 The county recorder shall provide a taxpayer with a  
44 response to any written request submitted by the taxpayer that



1 relates to a ~~real property transfer~~ tax *imposed by this chapter*  
2 within 30 days after the county treasurer receives the request.

3 **Sec. 111.** NRS 375.330 is hereby amended to read as follows:

4 375.330 1. The county recorder may waive any ~~real property~~  
5 ~~transfer~~ tax, penalty and interest owed by the taxpayer *pursuant to*  
6 *this chapter, other than the tax imposed by section 95 of this act*, if  
7 the taxpayer meets the criteria adopted by regulation. If a waiver is  
8 granted pursuant to this subsection, the county shall prepare and  
9 maintain on file a statement that contains:

- 10 (a) The reason for the waiver;  
11 (b) The amount of the tax, penalty and interest owed by the  
12 taxpayer; and  
13 (c) The amount of the tax, penalty and interest waived by the  
14 county.

15 2. If the county recorder or a designated hearing officer finds  
16 that the failure of a person to make a timely payment of ~~the real~~  
17 ~~property transfer~~ *any* tax imposed is the result of circumstances  
18 beyond his control and occurred despite the exercise of ordinary  
19 care and without intent to avoid such payment, the county recorder  
20 may relieve him of all or part of any interest or penalty, or both.

21 3. If a person proves to the satisfaction of the county recorder  
22 that he has in good faith remitted the ~~real property transfer~~ tax in  
23 reliance upon written advice provided by an officer or employee of  
24 the county recorder, an opinion of the district attorney or Attorney  
25 General, or the written results of an audit of his records conducted  
26 by the county recorder, the county recorder may not require the  
27 taxpayer to pay delinquent taxes, penalties or interest if the county  
28 recorder determines after the completion of a subsequent audit that  
29 the taxes the taxpayer remitted were deficient.

30 **Sec. 112.** NRS 376A.040 is hereby amended to read as  
31 follows:

32 376A.040 1. In addition to all other taxes imposed on the  
33 revenues from retail sales, a board of county commissioners of a  
34 county whose population is less than 400,000 may by ordinance, but  
35 not as in a case of emergency, impose a tax at the rate of up to 1/4 of  
36 1 percent of the gross receipts of any retailer from the sale of all  
37 tangible personal property sold at retail, or stored, used or otherwise  
38 consumed in the county, after receiving the approval of a majority  
39 of the registered voters of the county voting on the question at a  
40 primary, general or special election. The question may be combined  
41 with questions submitted pursuant to NRS ~~375.025, 376A.050 and~~  
42 ~~376A.070 or any combination thereof.~~ *376A.050 or 376A.070, or*  
43 *both.*

44 2. If a county imposes a sales tax pursuant to this section and  
45 NRS 376A.050, the combined additional sales tax must not exceed



1 1/4 of 1 percent. A tax imposed pursuant to this section applies  
2 throughout the county, including incorporated cities in the county.

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

8 4. All fees, taxes, interest and penalties imposed and all  
9 amounts of tax required to be paid pursuant to this section must be  
10 paid to the Department of Taxation in the form of remittances  
11 payable to the Department of Taxation. The Department of Taxation  
12 shall deposit the payments with the State Treasurer for credit to the  
13 Sales and Use Tax Account in the State General Fund. The State  
14 Controller, acting upon the collection data furnished by the  
15 Department of Taxation, shall transfer monthly all fees, taxes,  
16 interest and penalties collected during the preceding month to the  
17 Intergovernmental Fund and remit the money to the county  
18 treasurer.

19 5. The money received from the tax imposed pursuant to  
20 subsection 4 must be retained by the county, or remitted to a city or  
21 general improvement district in the county. The money received by  
22 a county, city or general improvement district pursuant to this  
23 section must only be used to pay the cost of:

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

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

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

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

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

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

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

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

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



1     **Sec. 113.** NRS 376A.040 is hereby amended to read as  
2 follows:

3     376A.040 1. In addition to all other taxes imposed on the  
4 revenues from retail sales, a board of county commissioners of a  
5 county whose population is 100,000 or more but less than 400,000,  
6 may by ordinance, but not as in a case of emergency, impose a tax at  
7 the rate of up to 1/4 of 1 percent of the gross receipts of any retailer  
8 from the sale of all tangible personal property sold at retail, or  
9 stored, used or otherwise consumed in the county, after receiving  
10 the approval of a majority of the registered voters of the county  
11 voting on the question at a primary, general or special election. The  
12 question may be combined with questions submitted pursuant to  
13 NRS ~~375.025, 376A.050 and 376A.070 or any combination~~  
14 ~~thereof.~~ **376A.050 or 376A.070, or both.**

15     2. If a county imposes a sales tax pursuant to this section and  
16 NRS 376A.050, the combined additional sales tax must not exceed  
17 1/4 of 1 percent. A tax imposed pursuant to this section applies  
18 throughout the county, including incorporated cities in the county.

19     3. Before the election may occur, an open-space plan must be  
20 adopted by the board of county commissioners pursuant to NRS  
21 376A.020 and the adopted open-space plan must be endorsed by  
22 resolution by the city council of each incorporated city within the  
23 county.

24     4. All fees, taxes, interest and penalties imposed and all  
25 amounts of tax required to be paid pursuant to this section must be  
26 paid to the Department of Taxation in the form of remittances  
27 payable to the Department of Taxation. The Department of Taxation  
28 shall deposit the payments with the State Treasurer for credit to the  
29 Sales and Use Tax Account in the State General Fund. The State  
30 Controller, acting upon the collection data furnished by the  
31 Department of Taxation, shall transfer monthly all fees, taxes,  
32 interest and penalties collected during the preceding month to the  
33 Intergovernmental Fund and remit the money to the county  
34 treasurer.

35     5. The money received from the tax imposed pursuant to  
36 subsection 4 must be retained by the county, or remitted to a city or  
37 general improvement district in the county. The money received by  
38 a county, city or general improvement district pursuant to this  
39 section must only be used to pay the cost of:

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

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

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



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

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

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

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

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

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

16 **Sec. 114.** NRS 376A.050 is hereby amended to read as  
17 follows:

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

30 2. If a county imposes a sales tax pursuant to this section and  
31 NRS 376A.040, the combined additional sales tax must not exceed  
32 1/4 of 1 percent. A tax imposed pursuant to this section applies  
33 throughout the county, including incorporated cities in the county.

34 3. Before the election occurs, an open-space plan must be  
35 adopted by the board of county commissioners pursuant to NRS  
36 376A.020 and the adopted open-space plan must be endorsed by  
37 resolution by the city council of each incorporated city in the  
38 county.

39 4. All fees, taxes, interest and penalties imposed and all  
40 amounts of tax required to be paid pursuant to this section must be  
41 paid to the Department of Taxation in the form of remittances  
42 payable to the Department of Taxation. The Department of Taxation  
43 shall deposit the payments with the State Treasurer for credit to the  
44 Sales and Use Tax Account in the State General Fund. The State  
45 Controller, acting upon the collection data furnished by the





1 Department of Taxation, shall transfer monthly all fees, taxes,  
2 interest and penalties collected during the preceding month to the  
3 Intergovernmental Fund and remit the money to the county  
4 treasurer.

5 **Sec. 115.** NRS 376A.050 is hereby amended to read as  
6 follows:

7 376A.050 1. Except as otherwise provided in subsection 2, in  
8 addition to all other taxes imposed on the revenues from retail sales,  
9 a board of county commissioners in each county whose population  
10 is 100,000 or more but less than 400,000, may by ordinance, but not  
11 as in a case of emergency, impose a tax at the rate of up to 1/4 of 1  
12 percent of the gross receipts of any retailer from the sale of all  
13 tangible personal property sold at retail, or stored, used or otherwise  
14 consumed in the county, after receiving the approval of a majority  
15 of the registered voters of the county voting on the question at a  
16 primary, general or special election. The question may be combined  
17 with questions submitted pursuant to NRS ~~[375.025, 376A.040 and~~  
18 ~~376A.070 or any combination thereof.]~~ **376A.040 or 376A.070, or**  
19 **both.**

20 2. If a county imposes a sales tax pursuant to this section and  
21 NRS 376A.040, the combined additional sales tax must not exceed  
22 1/4 of 1 percent. A tax imposed pursuant to this section applies  
23 throughout the county, including incorporated cities in the county.

24 3. Before the election occurs, an open-space plan must be  
25 adopted by the board of county commissioners pursuant to NRS  
26 376A.020 and the adopted open-space plan must be endorsed by  
27 resolution by the city council of each incorporated city in the  
28 county.

29 4. All fees, taxes, interest and penalties imposed and all  
30 amounts of tax required to be paid pursuant to this section must be  
31 paid to the Department of Taxation in the form of remittances  
32 payable to the Department of Taxation. The Department of Taxation  
33 shall deposit the payments with the State Treasurer for credit to the  
34 Sales and Use Tax Account in the State General Fund. The State  
35 Controller, acting upon the collection data furnished by the  
36 Department of Taxation, shall transfer monthly all fees, taxes,  
37 interest and penalties collected during the preceding month to the  
38 Intergovernmental Fund and remit the money to the county  
39 treasurer.

40 **Sec. 116.** NRS 376A.070 is hereby amended to read as  
41 follows:

42 376A.070 1. The board of county commissioners in a county  
43 whose population is less than 400,000 may levy an ad valorem tax at  
44 the rate of up to 1 cent on each \$100 of assessed valuation upon all  
45 taxable property in the county after receiving the approval of a



1 majority of the registered voters of the county voting on the question  
2 at a primary, general or special election. The question may be  
3 combined with questions submitted pursuant to NRS ~~[375.025,~~  
4 ~~376A.040 and 376A.050 or any combination thereof.] 376A.040 or~~  
5 ~~376A.050, or both.~~ A tax imposed pursuant to this section applies  
6 throughout the county, including incorporated cities in the county.

7 2. The Department of Taxation shall add an amount equal to  
8 the rate of any tax imposed pursuant to this section multiplied by the  
9 total assessed valuation of the county to the allowed revenue from  
10 taxes ad valorem of the county.

11 3. Before the tax is imposed, an open-space plan must be  
12 adopted by the board of county commissioners pursuant to NRS  
13 376A.020 and the adopted open-space plan must be endorsed by  
14 resolution by the city council of each incorporated city within the  
15 county.

16 **Sec. 117.** NRS 376A.070 is hereby amended to read as  
17 follows:

18 376A.070 1. The board of county commissioners in a county  
19 whose population is 100,000 or more but less than 400,000, may  
20 levy an ad valorem tax at the rate of up to 1 cent on each \$100 of  
21 assessed valuation upon all taxable property in the county after  
22 receiving the approval of a majority of the registered voters of the  
23 county voting on the question at a primary, general or special  
24 election. The question may be combined with questions submitted  
25 pursuant to NRS ~~[375.025, 376A.040 and 376A.050 or any~~  
26 ~~combination thereof.] 376A.040 or 376A.050, or both.~~ A tax  
27 imposed pursuant to this section applies throughout the county,  
28 including incorporated cities in the county.

29 2. The Department of Taxation shall add an amount equal to  
30 the rate of any tax imposed pursuant to this section multiplied by the  
31 total assessed valuation of the county to the allowed revenue from  
32 taxes ad valorem of the county.

33 3. Before the tax is imposed, an open-space plan must be  
34 adopted by the board of county commissioners pursuant to NRS  
35 376A.020 and the adopted open-space plan must be endorsed by  
36 resolution by the city council of each incorporated city within the  
37 county.

38 **Sec. 118.** NRS 78.150 is hereby amended to read as follows:

39 78.150 1. A corporation organized pursuant to the laws of  
40 this state shall, on or before the first day of the second month after  
41 the filing of its articles of incorporation with the Secretary of State,  
42 file with the Secretary of State a list, on a form furnished by him,  
43 containing:

- 44 (a) The name of the corporation;  
45 (b) The file number of the corporation, if known;



1 (c) The names and titles of the president, secretary, treasurer and  
2 of all the directors of the corporation;

3 (d) The mailing or street address, either residence or business, of  
4 each officer and director listed, following the name of the officer or  
5 director;

6 (e) The name and street address of the resident agent of the  
7 corporation; and

8 (f) The signature of an officer of the corporation certifying that  
9 the list is true, complete and accurate.

10 2. The corporation shall annually thereafter, on or before the  
11 last day of the month in which the anniversary date of incorporation  
12 occurs in each year, file with the Secretary of State, on a form  
13 furnished by him, an annual list containing all of the information  
14 required in subsection 1.

15 3. Each list required by subsection 1 or 2 must be accompanied  
16 by a declaration under penalty of perjury that the corporation has  
17 complied with the provisions of ~~chapter 364A of NRS.~~ *section 66*  
18 *of this act.*

19 4. Upon filing the list required by:

20 (a) Subsection 1, the corporation shall pay to the Secretary of  
21 State a fee of \$165.

22 (b) Subsection 2, the corporation shall pay to the Secretary of  
23 State a fee of \$85.

24 5. The Secretary of State shall, 60 days before the last day for  
25 filing each annual list required by subsection 2, cause to be mailed  
26 to each corporation which is required to comply with the provisions  
27 of NRS 78.150 to 78.185, inclusive, and which has not become  
28 delinquent, a notice of the fee due pursuant to subsection 4 and a  
29 reminder to file the annual list required by subsection 2. Failure of  
30 any corporation to receive a notice or form does not excuse it from  
31 the penalty imposed by law.

32 6. If the list to be filed pursuant to the provisions of subsection  
33 1 or 2 is defective in any respect or the fee required by subsection 4  
34 or 8 is not paid, the Secretary of State may return the list for  
35 correction or payment.

36 7. An annual list for a corporation not in default which is  
37 received by the Secretary of State more than 60 days before its due  
38 date shall be deemed an amended list for the previous year and must  
39 be accompanied by a fee of \$85 for filing. A payment submitted  
40 pursuant to this subsection does not satisfy the requirements of  
41 subsection 2 for the year to which the due date is applicable.

42 8. If the corporation is an association as defined in NRS  
43 116.110315, the Secretary of State shall not accept the filing  
44 required by this section unless it is accompanied by evidence of the  
45 payment of the fee required to be paid pursuant to NRS 116.31155



1 that is provided to the association pursuant to subsection 4 of that  
2 section.

3 **Sec. 119.** NRS 80.110 is hereby amended to read as follows:

4 80.110 1. Each foreign corporation doing business in this  
5 state shall, on or before the first day of the second month after the  
6 filing of its certificate of corporate existence with the Secretary of  
7 State, and annually thereafter on or before the last day of the month  
8 in which the anniversary date of its qualification to do business in  
9 this state occurs in each year, file with the Secretary of State a list,  
10 on a form furnished by him, that contains:

11 (a) The names of its president, secretary and treasurer or their  
12 equivalent, and all of its directors;

13 (b) A designation of its resident agent in this state; and

14 (c) The signature of an officer of the corporation.

15 Each list filed pursuant to this subsection must be accompanied by a  
16 declaration under penalty of perjury that the foreign corporation has  
17 complied with the provisions of ~~chapter 364A of NRS.~~ **section 66**  
18 **of this act.**

19 2. Upon filing:

20 (a) The initial list required by subsection 1, the corporation shall  
21 pay to the Secretary of State a fee of \$165.

22 (b) Each annual list required by subsection 1, the corporation  
23 shall pay to the Secretary of State a fee of \$85.

24 3. The Secretary of State shall, 60 days before the last day for  
25 filing each annual list required by subsection 1, cause to be mailed  
26 to each corporation required to comply with the provisions of NRS  
27 80.110 to 80.170, inclusive, which has not become delinquent, the  
28 blank forms to be completed and filed with him. Failure of any  
29 corporation to receive the forms does not excuse it from the penalty  
30 imposed by the provisions of NRS 80.110 to 80.170, inclusive.

31 4. An annual list for a corporation not in default which is  
32 received by the Secretary of State more than 60 days before its due  
33 date shall be deemed an amended list for the previous year and does  
34 not satisfy the requirements of subsection 1 for the year to which the  
35 due date is applicable.

36 **Sec. 120.** NRS 86.263 is hereby amended to read as follows:

37 86.263 1. A limited-liability company shall, on or before the  
38 first day of the second month after the filing of its articles of  
39 organization with the Secretary of State, file with the Secretary of  
40 State, on a form furnished by him, a list that contains:

41 (a) The name of the limited-liability company;

42 (b) The file number of the limited-liability company, if known;

43 (c) The names and titles of all of its managers or, if there is no  
44 manager, all of its managing members;



1 (d) The mailing or street address, either residence or business, of  
2 each manager or managing member listed, following the name of  
3 the manager or managing member;

4 (e) The name and street address of the resident agent of the  
5 limited-liability company; and

6 (f) The signature of a manager or managing member of the  
7 limited-liability company certifying that the list is true, complete  
8 and accurate.

9 2. The limited-liability company shall annually thereafter, on  
10 or before the last day of the month in which the anniversary date of  
11 its organization occurs, file with the Secretary of State, on a form  
12 furnished by him, an amended list containing all of the information  
13 required in subsection 1. If the limited-liability company has had no  
14 changes in its managers or, if there is no manager, its managing  
15 members, since its previous list was filed, no amended list need be  
16 filed if a manager or managing member of the limited-liability  
17 company certifies to the Secretary of State as a true and accurate  
18 statement that no changes in the managers or managing members  
19 have occurred.

20 3. Each list required by subsection 1 and each list or  
21 certification required by subsection 2 must be accompanied by a  
22 declaration under penalty of perjury that the limited-liability  
23 company has complied with the provisions of ~~chapter 364A of~~  
24 ~~NRS.]~~ *section 66 of this act.*

25 4. Upon filing:

26 (a) The initial list required by subsection 1, the limited-liability  
27 company shall pay to the Secretary of State a fee of \$165.

28 (b) Each annual list required by subsection 2 or certifying that  
29 no changes have occurred, the limited-liability company shall pay to  
30 the Secretary of State a fee of \$85.

31 5. The Secretary of State shall, 60 days before the last day for  
32 filing each list required by subsection 2, cause to be mailed to each  
33 limited-liability company required to comply with the provisions of  
34 this section, which has not become delinquent, a notice of the fee  
35 due under subsection 4 and a reminder to file a list required by  
36 subsection 2 or a certification of no change. Failure of any company  
37 to receive a notice or form does not excuse it from the penalty  
38 imposed by law.

39 6. If the list to be filed pursuant to the provisions of subsection  
40 1 or 2 is defective or the fee required by subsection 4 is not paid, the  
41 Secretary of State may return the list for correction or payment.

42 7. An annual list for a limited-liability company not in default  
43 received by the Secretary of State more than 60 days before its due  
44 date shall be deemed an amended list for the previous year.



1     **Sec. 121.** NRS 87.510 is hereby amended to read as follows:  
2     87.510 1. A registered limited-liability partnership shall, on  
3     or before the first day of the second month after the filing of its  
4     certificate of registration with the Secretary of State, and annually  
5     thereafter on or before the last day of the month in which the  
6     anniversary date of the filing of its certificate of registration with the  
7     Secretary of State occurs, file with the Secretary of State, on a form  
8     furnished by him, a list that contains:  
9         (a) The name of the registered limited-liability partnership;  
10        (b) The file number of the registered limited-liability  
11        partnership, if known;  
12        (c) The names of all of its managing partners;  
13        (d) The mailing or street address, either residence or business, of  
14        each managing partner;  
15        (e) The name and street address of the resident agent of the  
16        registered limited-liability partnership; and  
17        (f) The signature of a managing partner of the registered limited-  
18        liability partnership certifying that the list is true, complete and  
19        accurate.  
20     Each list filed pursuant to this subsection must be accompanied by a  
21     declaration under penalty of perjury that the registered limited-  
22     liability partnership has complied with the provisions of ~~chapter~~  
23     ~~364A of NRS.~~ *section 66 of this act.*  
24     2. Upon filing:  
25         (a) The initial list required by subsection 1, the registered  
26         limited-liability partnership shall pay to the Secretary of State a fee  
27         of \$165.  
28         (b) Each annual list required by subsection 1, the registered  
29         limited-liability partnership shall pay to the Secretary of State a fee  
30         of \$85.  
31     3. The Secretary of State shall, at least 60 days before the last  
32     day for filing each annual list required by subsection 1, cause to be  
33     mailed to the registered limited-liability partnership a notice of the  
34     fee due pursuant to subsection 2 and a reminder to file the annual  
35     list required by subsection 1. The failure of any registered limited-  
36     liability partnership to receive a notice or form does not excuse it  
37     from complying with the provisions of this section.  
38     4. If the list to be filed pursuant to the provisions of subsection  
39     1 is defective, or the fee required by subsection 2 is not paid, the  
40     Secretary of State may return the list for correction or payment.  
41     5. An annual list that is filed by a registered limited-liability  
42     partnership which is not in default more than 60 days before it is due  
43     shall be deemed an amended list for the previous year and does not  
44     satisfy the requirements of subsection 1 for the year to which the  
45     due date is applicable.



1     **Sec. 122.** NRS 88.395 is hereby amended to read as follows:  
2     88.395 1. A limited partnership shall, on or before the first  
3     day of the second month after the filing of its certificate of limited  
4     partnership with the Secretary of State, and annually thereafter on or  
5     before the last day of the month in which the anniversary date of the  
6     filing of its certificate of limited partnership occurs, file with the  
7     Secretary of State, on a form furnished by him, a list that contains:  
8         (a) The name of the limited partnership;  
9         (b) The file number of the limited partnership, if known;  
10        (c) The names of all of its general partners;  
11        (d) The mailing or street address, either residence or business, of  
12        each general partner;  
13        (e) The name and street address of the resident agent of the  
14        limited partnership; and  
15        (f) The signature of a general partner of the limited partnership  
16        certifying that the list is true, complete and accurate.  
17     Each list filed pursuant to this subsection must be accompanied by a  
18     declaration under penalty of perjury that the limited partnership has  
19     complied with the provisions of ~~chapter 364A of NRS.~~ *section 66*  
20     *of this act.*  
21     2. Upon filing:  
22         (a) The initial list required by subsection 1, the limited  
23         partnership shall pay to the Secretary of State a fee of \$165.  
24         (b) Each annual list required by subsection 1, the limited  
25         partnership shall pay to the Secretary of State a fee of \$85.  
26     3. The Secretary of State shall, 60 days before the last day for  
27     filing each annual list required by subsection 1, cause to be mailed  
28     to each limited partnership required to comply with the provisions  
29     of this section which has not become delinquent a notice of the fee  
30     due pursuant to the provisions of subsection 2 and a reminder to file  
31     the annual list. Failure of any limited partnership to receive a notice  
32     or form does not excuse it from the penalty imposed by  
33     NRS 88.400.  
34     4. If the list to be filed pursuant to the provisions of subsection  
35     1 is defective or the fee required by subsection 2 is not paid, the  
36     Secretary of State may return the list for correction or payment.  
37     5. An annual list for a limited partnership not in default that is  
38     received by the Secretary of State more than 60 days before its due  
39     date shall be deemed an amended list for the previous year and does  
40     not satisfy the requirements of subsection 1 for the year to which the  
41     due date is applicable.  
42     6. A filing made pursuant to this section does not satisfy the  
43     provisions of NRS 88.355 and may not be substituted for filings  
44     submitted pursuant to NRS 88.355.





1     **Sec. 123.** NRS 88A.600 is hereby amended to read as follows:  
2     88A.600 1. A business trust formed pursuant to this chapter  
3 shall, on or before the first day of the second month after the filing  
4 of its certificate of trust with the Secretary of State, and annually  
5 thereafter on or before the last day of the month in which the  
6 anniversary date of the filing of its certificate of trust with the  
7 Secretary of State occurs, file with the Secretary of State, on a form  
8 furnished by him, a list signed by at least one trustee that contains  
9 the name and mailing address of its resident agent and at least one  
10 trustee. Each list filed pursuant to this subsection must be  
11 accompanied by a declaration under penalty of perjury that the  
12 business trust has complied with the provisions of ~~chapter 364A of~~  
13 ~~NRS.]~~ *section 66 of this act.*

14     2. Upon filing:  
15     (a) The initial list required by subsection 1, the business trust  
16 shall pay to the Secretary of State a fee of \$165.  
17     (b) Each annual list required by subsection 1, the business trust  
18 shall pay to the Secretary of State a fee of \$85.  
19     3. The Secretary of State shall, 60 days before the last day for  
20 filing each annual list required by subsection 1, cause to be mailed  
21 to each business trust which is required to comply with the  
22 provisions of NRS 88A.600 to 88A.660, inclusive, and which has  
23 not become delinquent, the blank forms to be completed and filed  
24 with him. Failure of a business trust to receive the forms does not  
25 excuse it from the penalty imposed by law.  
26     4. An annual list for a business trust not in default which is  
27 received by the Secretary of State more than 60 days before its due  
28 date shall be deemed an amended list for the previous year.

29     **Sec. 124.** NRS 89.250 is hereby amended to read as follows:  
30     89.250 1. Except as otherwise provided in subsection 2, a  
31 professional association shall, on or before the first day of the  
32 second month after the filing of its articles of association with the  
33 Secretary of State, and annually thereafter on or before the last day  
34 of the month in which the anniversary date of its organization occurs  
35 in each year, furnish a statement to the Secretary of State showing  
36 the names and residence addresses of all members and employees in  
37 the association and certifying that all members and employees are  
38 licensed to render professional service in this state.

39     2. A professional association organized and practicing pursuant  
40 to the provisions of this chapter and NRS 623.349 shall, on or  
41 before the first day of the second month after the filing of its articles  
42 of association with the Secretary of State, and annually thereafter on  
43 or before the last day of the month in which the anniversary date of  
44 its organization occurs in each year, furnish a statement to the  
45 Secretary of State:



1 (a) Showing the names and residence addresses of all members  
2 and employees of the association who are licensed or otherwise  
3 authorized by law to render professional service in this state;

4 (b) Certifying that all members and employees who render  
5 professional service are licensed or otherwise authorized by law to  
6 render professional service in this state; and

7 (c) Certifying that all members who are not licensed to render  
8 professional service in this state do not render professional service  
9 on behalf of the association except as authorized by law.

10 3. Each statement filed pursuant to this section must be:

11 (a) Made on a form prescribed by the Secretary of State and  
12 must not contain any fiscal or other information except that  
13 expressly called for by this section.

14 (b) Signed by the chief executive officer of the association.

15 (c) Accompanied by a declaration under penalty of perjury that  
16 the professional association has complied with the provisions of  
17 ~~chapter 364A of NRS.~~ *section 66 of this act.*

18 4. Upon filing:

19 (a) The initial statement required by this section, the association  
20 shall pay to the Secretary of State a fee of \$165.

21 (b) Each annual statement required by this section, the  
22 association shall pay to the Secretary of State a fee of \$85.

23 5. As used in this section, "signed" means to have executed or  
24 adopted a name, word or mark, including, without limitation, an  
25 electronic signature as defined in NRS 719.100, with the present  
26 intention to authenticate a document.

27 **Sec. 125.** Chapter 218 of NRS is hereby amended by adding  
28 thereto the provisions set forth as sections 126 to 131, inclusive, of  
29 this act.

30 **Sec. 126.** *The Nevada Legislature hereby finds and declares*  
31 *that:*

32 *1. The 19th Special Session of the Nevada Legislature has*  
33 *responded to concerns for the provision of additional state revenue*  
34 *by enacting several measures that affect the burden on taxpayers*  
35 *in this state.*

36 *2. The Nevada Legislature must continue to be responsive to*  
37 *the requirements of a growing school population and the needs of*  
38 *the people of this state, and in order to accomplish these goals*  
39 *must provide itself with timely and accurate information regarding*  
40 *the effects of the measures it has enacted.*

41 *3. It is the intent of the Nevada Legislature to create a*  
42 *legislative committee to study the effects of the measures it has*  
43 *enacted with regard to both the resulting revenue and the resulting*  
44 *expenses, and to report the information it obtains for use at the*  
45 *next regular session of the Nevada Legislature.*



1     **Sec. 127.** *As used in sections 126 to 131, inclusive, of this*  
2 *act, “Committee” means the Legislative Committee on Taxation,*  
3 *Public Revenue and Tax Policy.*

4     **Sec. 128.** *1. There is hereby established a Legislative*  
5 *Committee on Taxation, Public Revenue and Tax Policy*  
6 *consisting of:*

7         *(a) The Speaker of the Assembly, or a member of the Assembly*  
8 *designated by the Speaker of the Assembly;*

9         *(b) The Minority Leader of the Assembly, or a member of the*  
10 *Assembly designated by the Minority Leader of the Assembly;*

11         *(c) The Majority Leader of the Senate, or a member of the*  
12 *Senate designated by the Majority Leader of the Senate;*

13         *(d) The Minority Leader of the Senate, or a member of the*  
14 *Senate designated by the Minority Leader of the Senate;*

15         *(e) Two members appointed by the Speaker of the Assembly*  
16 *who were members of the Assembly Committee on Taxation*  
17 *during the immediately preceding legislative session; and*

18         *(f) Two members appointed by the Majority Leader of the*  
19 *Senate who were members of the Senate Committee on Taxation*  
20 *during the immediately preceding legislative session.*

21         *2. The members of the Committee shall elect a Chairman and*  
22 *Vice Chairman from among their members. The Chairman must*  
23 *be elected from one house of the Legislature and the Vice*  
24 *Chairman from the other house. After the initial election of a*  
25 *Chairman and Vice Chairman, each of those officers holds office*  
26 *for a term of 2 years commencing on July 1 of each odd-numbered*  
27 *year. If a vacancy occurs in the Chairmanship or Vice*  
28 *Chairmanship, the members of the Committee shall elect a*  
29 *replacement for the remainder of the unexpired term.*

30         *3. Any member of the Committee who is not a candidate for*  
31 *reelection or who is defeated for reelection continues to serve until*  
32 *the convening of the next session of the Legislature.*

33         *4. Vacancies on the Committee must be filled in the same*  
34 *manner as the original appointments.*

35     **Sec. 129.** *1. The members of the Committee shall meet*  
36 *throughout each year at the times and places specified by a call of*  
37 *the Chairman or a majority of the Committee.*

38         *2. The Director of the Legislative Counsel Bureau or his*  
39 *designee shall act as the nonvoting recording Secretary.*

40         *3. The Committee shall prescribe regulations for its own*  
41 *management and government.*

42         *4. Except as otherwise provided in subsection 5, five voting*  
43 *members of the Committee constitute a quorum.*

44         *5. Any recommended legislation proposed by the Committee*  
45 *must be approved by a majority of the members of the Senate and*



1 *by a majority of the members of the Assembly serving on the*  
2 *Committee.*

3 *6. Except during a regular or special session of the*  
4 *Legislature, the members of the Committee are entitled to receive*  
5 *the compensation provided for a majority of the members of the*  
6 *Legislature during the first 60 days of the preceding regular*  
7 *session, the per diem allowance provided for state officers and*  
8 *employees generally and the travel expenses provided pursuant to*  
9 *NRS 218.2207 for each day or portion of a day of attendance at a*  
10 *meeting of the Committee and while engaged in the business of*  
11 *the Committee. The salaries and expenses paid pursuant to this*  
12 *subsection and the expenses of the Committee must be paid from*  
13 *the Legislative Fund.*

14 **Sec. 130.** *The Committee may:*

15 *1. Review and study:*

16 *(a) The specific taxes collected in this state as a result of*  
17 *legislation enacted by the Legislature;*

18 *(b) The implementation of the taxes, fees and other methods*  
19 *for generating public revenue in this state enacted by the*  
20 *Legislature;*

21 *(c) The impact of any changes to taxes, fees and other methods*  
22 *for generating public revenue that result from legislation enacted*  
23 *by the Legislature on the residents of this state and on the*  
24 *businesses located in this state, doing business in this state or*  
25 *considering locating in this state;*

26 *(d) The fiscal effects of the taxes, fees and other methods for*  
27 *generating public revenue enacted by the Legislature;*

28 *(e) Broad issues of tax policy and fiscal policy relevant to the*  
29 *future legislation by the Legislature;*

30 *(f) The feasibility of providing a credit against any taxes*  
31 *imposed on a business if the business provides basic medical*  
32 *coverage for its employees;*

33 *(g) Potential legislative means to provide a cost-effective,*  
34 *efficient method for taxing transfers of real property effected*  
35 *through transfers of corporate stock;*

36 *(h) Potential sources of revenue to provide money for the*  
37 *Fund to Stabilize the Operation of the State Government; and*

38 *(i) Any other issues regarding legislative related to taxation,*  
39 *the generation of public revenue, tax policy or fiscal policy which*  
40 *affect this state.*

41 *2. Conduct investigations and hold hearings in connection*  
42 *with its powers pursuant to this section.*

43 *3. Appoint such technical subcommittees as it deems*  
44 *necessary and appropriate.*



1       4. *Contract with one or more consultants to obtain technical*  
2 *advice concerning its review and study.*

3       5. *Apply for any available grants and accept any gifts, grants*  
4 *or donations and use any such gifts, grants or donations to aid the*  
5 *Committee in exercising its powers pursuant to this section.*

6       6. *Request that the Legislative Counsel Bureau assist in the*  
7 *research, investigations, hearings, studies and reviews of the*  
8 *Committee.*

9       7. *Not later than December 1, 2004, submit a report of its*  
10 *findings, including any recommended legislation, to the Director*  
11 *of the Legislative Counsel Bureau for transmittal to the 73rd*  
12 *session of the Nevada Legislature.*

13       **Sec. 131.** *1. If the Committee conducts investigations or*  
14 *holds hearings pursuant to subsection 2 of section 129 of this act:*

15       (a) *The Secretary of the Committee or, in his absence, a*  
16 *member designated by the Committee may administer oaths;*

17       (b) *The Secretary or Chairman of the Committee may cause*  
18 *the deposition of witnesses, residing either within or outside of this*  
19 *state, to be taken in the manner prescribed by rule of court for*  
20 *taking depositions in civil actions in the district courts; and*

21       (c) *The Chairman of the Committee may issue subpoenas to*  
22 *compel the attendance of witnesses and the production of books*  
23 *and papers.*

24       2. *If a witness refuses to attend or testify or produce books or*  
25 *papers as required by the subpoena, the Chairman of the*  
26 *Committee may report to the district court by a petition which sets*  
27 *forth that:*

28       (a) *Due notice has been given of the time and place of*  
29 *attendance of the witness or the production of the books or papers;*

30       (b) *The witness has been subpoenaed by the Committee*  
31 *pursuant to this section; and*

32       (c) *The witness has failed or refused to attend or produce the*  
33 *books or papers required by the subpoena before the Committee*  
34 *that is named in the subpoena, or has refused to answer questions*  
35 *propounded to him.*

36       *The petition may request an order of the court compelling the*  
37 *witness to attend and testify or produce the books and papers*  
38 *before the Committee.*

39       3. *Upon such a petition, the court shall enter an order*  
40 *directing the witness to appear before the court at a time and place*  
41 *to be fixed by the court in its order, the time to be not more than*  
42 *10 days after the date of the order, and to show cause why he has*  
43 *not attended or testified or produced the books or papers before*  
44 *the Committee. A certified copy of the order must be served upon*  
45 *the witness.*



1     4. *If it appears to the court that the subpoena was regularly*  
2 *issued by the Committee, the court shall enter an order that the*  
3 *witness appear before the Committee at the time and place fixed in*  
4 *the order and testify or produce the required books or papers.*  
5 *Failure to obey the order constitutes contempt of court.*

6     5. *Each witness who appears before the Committee by its*  
7 *order, except a state officer or employee, is entitled to receive for*  
8 *his attendance the fees and mileage provided for witnesses in civil*  
9 *cases in the courts of record of this state. The fees and mileage*  
10 *must be audited and paid upon the presentation of proper claims*  
11 *sworn to by the witness and approved by the Secretary and*  
12 *Chairman of the Committee.*

13     **Sec. 132.** NRS 218.53883 is hereby amended to read as  
14 follows:

15     218.53883   1. The Committee shall:

16         (a) Review the laws relating to *the exemptions from and* the  
17 distribution of revenue generated by state and local taxes. In  
18 conducting the review, the Committee ~~may~~ :

19         (1) *May* consider the purposes for which the various state  
20 and local taxes were imposed, the actual use of the revenue  
21 collected from the various state and local taxes, and any relief to the  
22 taxpayers from the burden of the various state and local taxes that  
23 may result from any possible recommendations of the Committee.

24         (2) *Shall consider the purposes for which various*  
25 *exemptions from those taxes were adopted, whether any of those*  
26 *exemptions have become obsolete or no longer serve their*  
27 *intended purpose, and whether any of those exemptions should be*  
28 *repealed.*

29         (b) Study whether removing the authority of the Board of  
30 County Commissioners of Washoe County to impose a certain  
31 additional governmental services tax is a prudent act which is in the  
32 best interests of this state.

33     2. In conducting its review of the laws relating to *the*  
34 *exemptions from and* the distribution of revenue generated by state  
35 and local taxes, the Committee may review:

36         (a) The *exemptions and* distribution of the revenue from:

37             (1) The local school support tax imposed by chapter 374 of  
38 NRS;

39             (2) The tax on aviation fuel and motor vehicle fuel imposed  
40 by or pursuant to chapter 365 of NRS;

41             (3) The tax on intoxicating liquor imposed by chapter 369 of  
42 NRS;

43             (4) The tax on fuel imposed pursuant to chapter 373 of NRS;

44             (5) The tax on tobacco imposed by chapter 370 of NRS;



- 1 (6) The governmental services tax imposed by or pursuant to
- 2 chapter 371 of NRS;
- 3 (7) The tax imposed on gaming licensees by or pursuant to
- 4 chapter 463 of NRS;
- 5 (8) Property taxes imposed pursuant to chapter 361 of NRS;
- 6 (9) The tax on the transfer of real property imposed by or
- 7 pursuant to chapter 375 of NRS; and
- 8 (10) Any other state or local tax.
- 9 (b) The proper crediting of gasoline tax revenue if the collection
- 10 is moved to the terminal rack level.
- 11 3. The Committee may:
- 12 (a) Conduct investigations and hold hearings in connection with
- 13 its review and study;
- 14 (b) Contract with one or more consultants to obtain technical
- 15 advice concerning the study conducted pursuant to NRS 218.53884;
- 16 (c) Apply for any available grants and accept any gifts, grants or
- 17 donations and use any such gifts, grants or donations to aid the
- 18 committee in carrying out its duties pursuant to this chapter;
- 19 (d) Direct the Legislative Counsel Bureau to assist in its
- 20 research, investigations, review and study; and
- 21 (e) Recommend to the Legislature, as a result of its review and
- 22 study, any appropriate legislation.
- 23 **Sec. 133.** NRS 233B.039 is hereby amended to read as
- 24 follows:
- 25 233B.039 1. The following agencies are entirely exempted
- 26 from the requirements of this chapter:
- 27 (a) The Governor.
- 28 (b) The Department of Corrections.
- 29 (c) The University and Community College System of Nevada.
- 30 (d) The Office of the Military.
- 31 (e) ~~The~~ *Except as otherwise provided in section 38 of this act,*
- 32 *the* State Gaming Control Board.
- 33 (f) The Nevada Gaming Commission.
- 34 (g) The Welfare Division of the Department of Human
- 35 Resources.
- 36 (h) The Division of Health Care Financing and Policy of the
- 37 Department of Human Resources.
- 38 (i) The State Board of Examiners acting pursuant to chapter 217
- 39 of NRS.
- 40 (j) Except as otherwise provided in NRS 533.365, the Office of
- 41 the State Engineer.
- 42 (k) The Division of Industrial Relations of the Department of
- 43 Business and Industry acting to enforce the provisions of
- 44 NRS 618.375.





1 (l) The Administrator of the Division of Industrial Relations of  
2 the Department of Business and Industry in establishing and  
3 adjusting the schedule of fees and charges for accident benefits  
4 pursuant to subsection 2 of NRS 616C.260.

5 (m) The Board to Review Claims in adopting resolutions to  
6 carry out its duties pursuant to NRS 590.830.

7 2. Except as otherwise provided in subsection 5 and NRS  
8 391.323, the Department of Education, the Board of the Public  
9 Employees' Benefits Program and the Commission on Professional  
10 Standards in Education are subject to the provisions of this chapter  
11 for the purpose of adopting regulations but not with respect to any  
12 contested case.

13 3. The special provisions of:

14 (a) Chapter 612 of NRS for the distribution of regulations by  
15 and the judicial review of decisions of the Employment Security  
16 Division of the Department of Employment, Training and  
17 Rehabilitation;

18 (b) Chapters 616A to 617, inclusive, of NRS for the  
19 determination of contested claims;

20 (c) Chapter 703 of NRS for the judicial review of decisions of  
21 the Public Utilities Commission of Nevada;

22 (d) Chapter 91 of NRS for the judicial review of decisions of the  
23 Administrator of the Securities Division of the Office of the  
24 Secretary of State; and

25 (e) NRS 90.800 for the use of summary orders in contested  
26 cases,  
27 prevail over the general provisions of this chapter.

28 4. The provisions of NRS 233B.122, 233B.124, 233B.125 and  
29 233B.126 do not apply to the Department of Human Resources in  
30 the adjudication of contested cases involving the issuance of letters  
31 of approval for health facilities and agencies.

32 5. The provisions of this chapter do not apply to:

33 (a) Any order for immediate action, including, but not limited  
34 to, quarantine and the treatment or cleansing of infected or infested  
35 animals, objects or premises, made under the authority of the State  
36 Board of Agriculture, the State Board of Health or any other agency  
37 of this state in the discharge of a responsibility for the preservation  
38 of human or animal health or for insect or pest control;

39 (b) An extraordinary regulation of the State Board of Pharmacy  
40 adopted pursuant to NRS 453.2184; or

41 (c) A regulation adopted by the State Board of Education  
42 pursuant to NRS 392.644 or 394.1694.

43 6. The State Board of Parole Commissioners is subject to the  
44 provisions of this chapter for the purpose of adopting regulations but  
45 not with respect to any contested case.



1     **Sec. 134.** Chapter 244 of NRS is hereby amended by adding  
2 thereto a new section to read as follows:

3     1. *There is hereby imposed a tax at a rate of 1 percent of the*  
4 *gross receipts from the rental of transient lodging in each county*  
5 *upon those persons in the business of providing lodging who are*  
6 *required to pay the tax imposed pursuant to NRS 244.3352. This*  
7 *tax is in addition to any other taxes imposed on the revenue from*  
8 *the rental of transient lodging.*

9     2. *The tax imposed pursuant to subsection 1 must be:*

10     (a) *Collected and administered by the county in which the*  
11 *transient lodging is located in the same manner as provided for*  
12 *the tax imposed pursuant to NRS 244.3352.*

13     (b) *Paid within the time set forth in the schedule of payment*  
14 *adopted by that county for the tax imposed pursuant to*  
15 *NRS 244.3352.*

16     3. *The tax imposed pursuant to subsection 1 may be collected*  
17 *from the paying guests and may be shown as an addition to the*  
18 *charge for the rental of transient lodging. The person providing*  
19 *the transient lodging is liable to the State for the payment of the*  
20 *tax whether or not it is actually collected from the paying guest.*

21     4. *If the tax imposed pursuant to subsection 1 is not paid*  
22 *within the time set forth in the schedule for payment, the*  
23 *governmental entity collecting the tax shall charge and collect in*  
24 *addition to the tax:*

25     (a) *A penalty of not more than 10 percent of the amount due,*  
26 *exclusive of interest, or the administrative fee established by the*  
27 *board of county commissioners pursuant to NRS 244.3352,*  
28 *whichever is greater; and*

29     (b) *Interest on the amount due at the rate of not more than 1.5*  
30 *percent per month or fraction thereof from the date on which the*  
31 *tax became due until the date of payment.*

32     5. *The governmental entity collecting the tax imposed*  
33 *pursuant to subsection 1 shall deposit all proceeds of the tax and*  
34 *any applicable penalties and interest with the State Treasurer for*  
35 *credit to the State General Fund.*

36     6. *As used in this section, “gross receipts from the rental of*  
37 *transient lodging” does not include the tax imposed and collected*  
38 *from paying guests pursuant to this section or NRS 244.3352 or*  
39 *268.096.*

40     **Sec. 135.** NRS 244.335 is hereby amended to read as follows:

41     244.335 1. Except as otherwise provided in subsection 2, the  
42 board of county commissioners may:

43     (a) Regulate all character of lawful trades, callings, industries,  
44 occupations, professions and business conducted in its county  
45 outside of the limits of incorporated cities and towns.



1 (b) Except as otherwise provided in NRS 244.3359 and 576.128,  
2 fix, impose and collect a license tax for revenue or for regulation, or  
3 for both revenue and regulation, on such trades, callings, industries,  
4 occupations, professions and business.

5 2. The county license boards have the exclusive power in their  
6 respective counties to regulate entertainers employed by an  
7 entertainment by referral service and the business of conducting a  
8 dancing hall, escort service, entertainment by referral service or  
9 gambling game or device permitted by law, outside of an  
10 incorporated city. The county license boards may fix, impose and  
11 collect license taxes for revenue or for regulation, or for both  
12 revenue and regulation, on such employment and businesses.

13 3. No license to engage in any type of business may be granted  
14 unless the applicant for the license signs an affidavit affirming that  
15 the business has complied with the provisions of ~~chapter 364A of~~  
16 ~~NRS.]~~ *section 66 of this act.* The county license board shall provide  
17 upon request an application for a business license pursuant to  
18 ~~chapter 364A of NRS.]~~ *section 66 of this act.*

19 4. No license to engage in business as a seller of tangible  
20 personal property may be granted unless the applicant for the license  
21 presents written evidence that:

22 (a) The Department of Taxation has issued or will issue a permit  
23 for this activity, and this evidence clearly identifies the business by  
24 name; or

25 (b) Another regulatory agency of the State has issued or will  
26 issue a license required for this activity.

27 5. Any license tax levied for the purposes of NRS 244.3358 or  
28 244A.597 to 244A.655, inclusive, constitutes a lien upon the real  
29 and personal property of the business upon which the tax was levied  
30 until the tax is paid. The lien has the same priority as a lien for  
31 general taxes. The lien must be enforced in the following manner:

32 (a) By recording in the office of the county recorder, within 6  
33 months after the date on which the tax became delinquent or was  
34 otherwise determined to be due and owing, a notice of the tax lien  
35 containing the following:

36 (1) The amount of tax due and the appropriate year;  
37 (2) The name of the record owner of the property;  
38 (3) A description of the property sufficient for identification;  
39 and

40 (4) A verification by the oath of any member of the board of  
41 county commissioners or the county fair and recreation board; and

42 (b) By an action for foreclosure against the property in the same  
43 manner as an action for foreclosure of any other lien, commenced  
44 within 2 years after the date of recording of the notice of the tax  
45 lien, and accompanied by appropriate notice to other lienholders.



1       6. The board of county commissioners may delegate the  
2 authority to enforce liens from taxes levied for the purposes of NRS  
3 244A.597 to 244A.655, inclusive, to the county fair and recreation  
4 board. If the authority is so delegated, the board of county  
5 commissioners shall revoke or suspend the license of a business  
6 upon certification by the county fair and recreation board that the  
7 license tax has become delinquent, and shall not reinstate the license  
8 until the tax is paid. Except as otherwise provided in NRS 244.3357,  
9 all information concerning license taxes levied by an ordinance  
10 authorized by this section or other information concerning the  
11 business affairs or operation of any licensee obtained as a result of  
12 the payment of such license taxes or as the result of any audit or  
13 examination of the books by any authorized employee of a county  
14 fair and recreation board of the county for any license tax levied for  
15 the purpose of NRS 244A.597 to 244A.655, inclusive, is  
16 confidential and must not be disclosed by any member, officer or  
17 employee of the county fair and recreation board or the county  
18 imposing the license tax unless the disclosure is authorized by the  
19 affirmative action of a majority of the members of the appropriate  
20 county fair and recreation board. Continuing disclosure may be so  
21 authorized under an agreement with the Department of Taxation for  
22 the exchange of information concerning taxpayers.

23       **Sec. 136.** NRS 244.3357 is hereby amended to read as  
24 follows:

25       244.3357 On or before August 15 of each year, the board of  
26 county commissioners in each county shall submit a report to the  
27 Department of Taxation which states:

28       1. The rate of all taxes imposed on the revenues from the rental  
29 of transient lodging pursuant to NRS 244.335 and 244.3352 and any  
30 special act in the preceding fiscal year;

31       2. The total amount of revenue collected from all taxes  
32 imposed on the revenues from the rental of transient lodging  
33 pursuant to NRS 244.335 and 244.3352 and any special act in the  
34 preceding fiscal year; ~~and~~

35       3. *The total amount of revenue collected from the tax*  
36 *imposed on the revenues from the rental of transient lodging*  
37 *pursuant to section 134 of this act; and*

38       4. The manner in which the revenue *reported pursuant to*  
39 *subsection 2* was used in the previous fiscal year.

40       **Sec. 137.** NRS 244.3358 is hereby amended to read as  
41 follows:

42       244.3358 1. A county whose population is less than 100,000  
43 may by ordinance assign to a district created pursuant to chapter 318  
44 of NRS which has been granted the basic power of furnishing  
45 recreational facilities all or any portion of the proceeds of any tax on



1 the revenues from the rental of transient lodging which is imposed  
2 by the county and collected within the boundaries of the district,  
3 except the tax imposed pursuant to NRS 244.3352 , ~~for~~ a tax  
4 imposed pursuant to NRS 244.3351 ~~or~~ *or the tax imposed pursuant*  
5 *to section 134 of this act.*

6 2. The district may use the proceeds assigned pursuant to  
7 subsection 1 for any purpose authorized pursuant to NRS 318.143.

8 3. The district may, with the consent of the board of county  
9 commissioners or as otherwise provided in NRS 268.460,  
10 irrevocably pledge the proceeds assigned pursuant to subsection 1  
11 for:

12 (a) The repayment of any bonds or short-term or medium-term  
13 obligations issued pursuant to chapter 318 or 350 of NRS for any  
14 lawful purpose pertaining to the furnishing of recreational facilities;  
15 or

16 (b) The refinancing of any such bonds or obligations.  
17 The consent of the board of county commissioners must be given by  
18 resolution. If any proceeds are pledged pursuant to this subsection,  
19 the assignment of the proceeds may not be revoked until the bonds  
20 or short-term or medium-term obligations for which the proceeds  
21 were pledged have been completely repaid.

22 4. No assignment may be made pursuant to this section which  
23 is inconsistent with an assignment made or contract entered into for  
24 the purposes of NRS 244A.597 to 244A.655, inclusive.

25 5. A county which makes an assignment pursuant to this  
26 section may retain an amount equal to the reasonable cost of  
27 collecting the tax, which must not exceed 2 percent of the proceeds  
28 of the tax for any period of collection.

29 **Sec. 138.** NRS 244.3359 is hereby amended to read as  
30 follows:

31 244.3359 1. A county whose population is 400,000 or more  
32 shall not impose a new tax on the rental of transient lodging or  
33 increase the rate of an existing tax on the rental of transient lodging  
34 after March 25, 1991, except pursuant to NRS 244.3351 and  
35 244.3352 ~~or~~ *and section 134 of this act.*

36 2. A county whose population is 100,000 or more but less than  
37 400,000 shall not impose a new tax on the rental of transient lodging  
38 or increase the rate of an existing tax on the rental of transient  
39 lodging after March 25, 1991 ~~or~~ *, except pursuant to section 134 of*  
40 *this act.*

41 3. The Legislature hereby declares that the limitation imposed  
42 by subsection 2 will not be repealed or amended except *as otherwise*  
43 *provided in section 134 of this act or* to allow the imposition of an  
44 increase in such a tax for the promotion of tourism or for the



1 construction or operation of tourism facilities by a convention and  
2 visitors authority.

3 **Sec. 139.** NRS 244A.637 is hereby amended to read as  
4 follows:

5 244A.637 1. For the acquisition of any recreational facilities  
6 authorized in NRS 244A.597 to 244A.655, inclusive, the county fair  
7 and recreation board, at any time or from time to time may:

8 (a) In the name of and on behalf of the county, issue:

9 (1) General obligation bonds, payable from taxes; and

10 (2) General obligation bonds, payable from taxes, which  
11 payment is additionally secured by a pledge of gross or net revenues  
12 derived from the operation of such recreational facilities, and, if so  
13 determined by the board, further secured by a pledge of such other  
14 gross or net revenues as may be derived from any other income-  
15 producing project of the county or from any license or other excise  
16 taxes levied for revenue by the county, or otherwise, as may be  
17 legally made available for their payment;

18 (b) In the name of and on behalf of the county fair and  
19 recreation board, issue revenue bonds:

20 (1) Payable from the net revenues to be derived from the  
21 operation of such recreational facilities;

22 (2) Secured by a pledge of revenues from any tax on the  
23 rental of transient lodging levied for revenue by the county or a city  
24 ~~or~~, *other than revenues from the tax on the rental of transient*  
25 *lodging imposed pursuant to section 134 of this act;*

26 (3) Secured by any other revenue that may be legally made  
27 available for their payment; or

28 (4) Payable or secured by any combination of subparagraph  
29 (1), (2) or (3); and

30 (c) Make a contract with the United States of America, or any  
31 agency or instrumentality thereof, or any other person or agency,  
32 public or private, creating an indebtedness if a question authorizing  
33 such contract is submitted to and approved by a majority of the  
34 qualified electors of the county in the manner provided in NRS  
35 350.020 to 350.070, inclusive. This paragraph does not apply to  
36 contracts for the prepayment of rent or other similar obligations.

37 2. Revenue bonds issued pursuant to this section must be  
38 authorized by resolution of the county fair and recreation board, and  
39 no further approval by any person, board or commission is required.

40 **Sec. 140.** Chapter 268 of NRS is hereby amended by adding  
41 thereto a new section to read as follows:

42 *1. There is hereby imposed a tax at a rate of 1 percent of the*  
43 *gross receipts from the rental of transient lodging in each city*  
44 *upon those persons in the business of providing lodging who are*  
45 *required to pay the tax imposed pursuant to NRS 268.096. This tax*



1 *is in addition to any other taxes imposed on the revenue from the*  
2 *rental of transient lodging.*

3 2. *The tax imposed pursuant to subsection 1 must be:*

4 (a) *Collected and administered by the city in which the*  
5 *transient lodging is located in the same manner as provided for*  
6 *the tax imposed pursuant to NRS 268.096.*

7 (b) *Paid within the time set forth in the schedule of payment*  
8 *adopted by that city for the tax imposed pursuant to NRS 268.096.*

9 3. *The tax imposed pursuant to subsection 1 may be collected*  
10 *from the paying guests and may be shown as an addition to the*  
11 *charge for the rental of transient lodging. The person providing*  
12 *the transient lodging is liable to the State for the payment of the*  
13 *tax whether or not it is actually collected from the paying guest.*

14 4. *If the tax imposed pursuant to subsection 1 is not paid*  
15 *within the time set forth in the schedule for payment, the city shall*  
16 *charge and collect in addition to the tax:*

17 (a) *A penalty of not more than 10 percent of the amount due,*  
18 *exclusive of interest, or the administrative fee established by the*  
19 *governing body of the city pursuant to NRS 268.096, whichever is*  
20 *greater; and*

21 (b) *Interest on the amount due at the rate of not more than 1.5*  
22 *percent per month or fraction thereof from the date on which the*  
23 *tax became due until the date of payment.*

24 5. *The governmental entity collecting the tax imposed*  
25 *pursuant to subsection 1 shall deposit all proceeds of the tax and*  
26 *any applicable penalties and interest with the State Treasurer for*  
27 *credit to the State General Fund.*

28 6. *As used in this section, "gross receipts from the rental of*  
29 *transient lodging" does not include the tax imposed and collected*  
30 *from paying guests pursuant to this section or NRS 244.3352 or*  
31 *268.096.*

32 **Sec. 141.** NRS 268.095 is hereby amended to read as follows:

33 268.095 1. The city council or other governing body of each  
34 incorporated city in this state, whether organized under general law  
35 or special charter, may:

36 (a) Except as otherwise provided in NRS 268.0968 and 576.128,  
37 fix, impose and collect for revenues or for regulation, or both, a  
38 license tax on all character of lawful trades, callings, industries,  
39 occupations, professions and businesses conducted within its  
40 corporate limits.

41 (b) Assign the proceeds of any one or more of such license taxes  
42 to the county within which the city is situated for the purpose or  
43 purposes of making the proceeds available to the county:





1 (1) As a pledge as additional security for the payment of any  
2 general obligation bonds issued pursuant to NRS 244A.597 to  
3 244A.655, inclusive;

4 (2) For redeeming any general obligation bonds issued  
5 pursuant to NRS 244A.597 to 244A.655, inclusive;

6 (3) For defraying the costs of collecting or otherwise  
7 administering any such license tax so assigned, of the county fair  
8 and recreation board and of officers, agents and employees hired  
9 thereby, and of incidentals incurred thereby;

10 (4) For operating and maintaining recreational facilities  
11 under the jurisdiction of the county fair and recreation board;

12 (5) For improving, extending and bettering recreational  
13 facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

14 (6) For constructing, purchasing or otherwise acquiring such  
15 recreational facilities.

16 (c) Pledge the proceeds of any tax imposed on the revenues from  
17 the rental of transient lodging pursuant to this section for the  
18 payment of any general or special obligations issued by the city for  
19 a purpose authorized by the laws of this state.

20 (d) Use the proceeds of any tax imposed pursuant to this section  
21 on the revenues from the rental of transient lodging:

22 (1) To pay the principal, interest or any other indebtedness  
23 on any general or special obligations issued by the city pursuant to  
24 the laws of this state;

25 (2) For the expense of operating or maintaining, or both, any  
26 facilities of the city; and

27 (3) For any other purpose for which other money of the city  
28 may be used.

29 2. The proceeds of any tax imposed pursuant to this section  
30 that are pledged for the repayment of general obligations may be  
31 treated as "pledged revenues" for the purposes of NRS 350.020.

32 3. No license to engage in any type of business may be granted  
33 unless the applicant for the license signs an affidavit affirming that  
34 the business has complied with the provisions of ~~chapter 364A of~~  
35 ~~NRS.] section 66 of this act.~~ The city licensing agency shall provide  
36 upon request an application for a business license pursuant to  
37 ~~chapter 364A of NRS.] section 66 of this act.~~

38 4. No license to engage in business as a seller of tangible  
39 personal property may be granted unless the applicant for the license  
40 presents written evidence that:

41 (a) The Department of Taxation has issued or will issue a permit  
42 for this activity, and this evidence clearly identifies the business by  
43 name; or

44 (b) Another regulatory agency of the State has issued or will  
45 issue a license required for this activity.



1       5. Any license tax levied under the provisions of this section  
2 constitutes a lien upon the real and personal property of the business  
3 upon which the tax was levied until the tax is paid. The lien has the  
4 same priority as a lien for general taxes. The lien must be enforced  
5 in the following manner:

6       (a) By recording in the office of the county recorder, within 6  
7 months following the date on which the tax became delinquent or  
8 was otherwise determined to be due and owing, a notice of the tax  
9 lien containing the following:

- 10           (1) The amount of tax due and the appropriate year;  
11           (2) The name of the record owner of the property;  
12           (3) A description of the property sufficient for identification;  
13 and

14           (4) A verification by the oath of any member of the board of  
15 county commissioners or the county fair and recreation board; and

16       (b) By an action for foreclosure against such property in the  
17 same manner as an action for foreclosure of any other lien,  
18 commenced within 2 years after the date of recording of the notice  
19 of the tax lien, and accompanied by appropriate notice to other  
20 lienholders.

21       6. The city council or other governing body of each  
22 incorporated city may delegate the power and authority to enforce  
23 such liens to the county fair and recreation board. If the authority is  
24 so delegated, the governing body shall revoke or suspend the license  
25 of a business upon certification by the board that the license tax has  
26 become delinquent, and shall not reinstate the license until the tax is  
27 paid. Except as otherwise provided in NRS 268.0966, all  
28 information concerning license taxes levied by an ordinance  
29 authorized by this section or other information concerning the  
30 business affairs or operation of any licensee obtained as a result of  
31 the payment of those license taxes or as the result of any audit or  
32 examination of the books of the city by any authorized employee of  
33 a county fair and recreation board for any license tax levied for the  
34 purpose of NRS 244A.597 to 244A.655, inclusive, is confidential  
35 and must not be disclosed by any member, official or employee of  
36 the county fair and recreation board or the city imposing the license  
37 tax unless the disclosure is authorized by the affirmative action of a  
38 majority of the members of the appropriate county fair and  
39 recreation board. Continuing disclosure may be so authorized under  
40 an agreement with the Department of Taxation for the exchange of  
41 information concerning taxpayers.

42       7. The powers conferred by this section are in addition and  
43 supplemental to, and not in substitution for, and the limitations  
44 imposed by this section do not affect the powers conferred by, any  
45 other law. No part of this section repeals or affects any other law or



1 any part thereof, it being intended that this section provide a  
2 separate method of accomplishing its objectives, and not an  
3 exclusive one.

4 **Sec. 142.** NRS 268.0966 is hereby amended to read as  
5 follows:

6 268.0966 On or before August 15 of each year, the governing  
7 body of each city shall submit a report to the Department of  
8 Taxation which states:

9 1. The rate of all taxes imposed on the revenues from the rental  
10 of transient lodging pursuant to NRS 268.095 and 268.096 and any  
11 special act in the preceding fiscal year;

12 2. The total amount of revenue collected from all taxes  
13 imposed on the revenues from the rental of transient lodging  
14 pursuant to NRS 268.095 and 268.096 and any special act in the  
15 preceding fiscal year; ~~and~~

16 3. *The total amount of revenue collected from the tax*  
17 *imposed on the revenues from the rental of transient lodging*  
18 *pursuant to section 140 of this act; and*

19 4. The manner in which the revenue *reported pursuant to*  
20 *subsection 2* was used in the previous fiscal year.

21 **Sec. 143.** NRS 268.0968 is hereby amended to read as  
22 follows:

23 268.0968 1. Except as otherwise provided in NRS 268.096  
24 and 268.801 to 268.808, inclusive, *and section 140 of this act*, a  
25 city located in a county whose population is 400,000 or more shall  
26 not impose a new tax on the rental of transient lodging or increase  
27 the rate of an existing tax on the rental of transient lodging after  
28 March 25, 1991.

29 2. Except as otherwise provided in NRS 268.7845 ~~and~~ *and*  
30 *section 140 of this act*, a city located in a county whose population  
31 is 100,000 or more but less than 400,000 shall not impose a new tax  
32 on the rental of transient lodging or increase the rate of an existing  
33 tax on the rental of transient lodging after March 25, 1991.

34 3. The Legislature hereby declares that the limitation imposed  
35 by subsection 2 will not be repealed or amended except *as otherwise*  
36 *provided in section 140 of this act or* to allow the imposition of an  
37 increase in such a tax for:

38 (a) The promotion of tourism;

39 (b) The construction or operation of tourism facilities by a  
40 convention and visitors authority; or

41 (c) The acquisition, establishment, construction or expansion of  
42 one or more railroad grade separation projects.



1     **Sec. 144.** Chapter 338 of NRS is hereby amended by adding  
2     thereto a new section to read as follows:

3     *A public body shall include in each contract for the*  
4     *construction, alteration or repair of any public work a clause*  
5     *requiring each contractor, subcontractor and other person who*  
6     *provides labor, equipment, materials, supplies or services for the*  
7     *public work to comply with the requirements of all applicable state*  
8     *and local laws, including, without limitation, any applicable*  
9     *licensing requirements and requirements for the payment of sales*  
10    *and use taxes on equipment, materials and supplies provided for*  
11    *the public work.*

12    **Sec. 145.** Chapter 353 of NRS is hereby amended by adding  
13    thereto a new section to read as follows:

14    *“Account” means the Disaster Relief Account created by*  
15    *NRS 353.2735.*

16    **Sec. 146.** NRS 353.1465 is hereby amended to read as  
17    follows:

18    353.1465 1. Upon approval of the State Board of Finance, a  
19    state agency may enter into contracts with issuers of credit cards or  
20    debit cards or operators of systems that provide for the electronic  
21    transfer of money to provide for the acceptance of credit cards, debit  
22    cards or electronic transfers of money by the agency:

23    (a) For the payment of money owed to the agency for taxes,  
24    interest, penalties or any other obligation; or

25    (b) In payment for goods or services.

26    2. Before a state agency may enter into a contract pursuant to  
27    subsection 1, the agency must submit the proposed contract to the  
28    State Treasurer for his review and transmittal to the State Board of  
29    Finance.

30    3. Except as otherwise provided in subsection 4, if the issuer or  
31    operator charges the state agency a fee for each use of a credit card  
32    or debit card or for each electronic transfer of money, the state  
33    agency may require the cardholder or the person requesting the  
34    electronic transfer of money to pay a fee F which must not exceed  
35    the amount charged to the state agency by the issuer or operator.

36    4. A state agency that is required to pay a fee charged by the  
37    issuer or operator for the use of a credit card or debit card or for an  
38    electronic transfer of money may, pursuant to NRS 353.148, file a  
39    claim with the Director of the Department of Administration for  
40    reimbursement of the fees paid to the issuer or operator during the  
41    immediately preceding quarter.

42    5. *The Director of the Department of Administration shall*  
43    *adopt regulations providing for the submission of payments to*  
44    *state agencies pursuant to contracts authorized by this section.*



1 *The regulations must not conflict with a regulation adopted*  
2 *pursuant to NRS 360A.020 or section 60 of this act.*

3 **6.** As used in this section:

4 (a) “Cardholder” means the person or organization named on the  
5 face of a credit card or debit card to whom or for whose benefit the  
6 credit card or debit card is issued by an issuer.

7 (b) “Credit card” means any instrument or device, whether  
8 known as a credit card or credit plate ~~H~~ or by any other name,  
9 issued with or without a fee by an issuer for the use of the  
10 cardholder in obtaining money, property, goods, services or  
11 anything else of value on credit.

12 (c) “Debit card” means any instrument or device, whether  
13 known as a debit card or by any other name, issued with or without  
14 a fee by an issuer for the use of the cardholder in depositing,  
15 obtaining or transferring funds.

16 (d) “Electronic transfer of money” has the meaning ascribed to it  
17 in NRS 463.01473.

18 (e) “Issuer” means a business organization, financial institution  
19 or authorized agent of a business organization or financial institution  
20 that issues a credit card or debit card.

21 **Sec. 147.** NRS 353.210 is hereby amended to read as follows:

22 353.210 1. Except as otherwise provided in subsection 6, on  
23 or before September 1 of each even-numbered year, all departments,  
24 institutions and other agencies of the Executive Department of the  
25 State Government, and all agencies of the Executive Department of  
26 the State Government receiving state money, fees or other money  
27 under the authority of the State, including those operating on money  
28 designated for specific purposes by the *Nevada* Constitution or  
29 otherwise, shall prepare, on blanks furnished them by the Chief, and  
30 submit to the Chief ~~estimates~~:

31 (a) *The number of positions within the department, institution*  
32 *or agency that have been vacant for at least 12 months, the*  
33 *number of months each such position has been vacant and the*  
34 *reasons for each such vacancy; and*

35 (b) *Estimates* of their expenditure requirements, together with  
36 all anticipated income from fees and all other sources, for the next 2  
37 fiscal years compared with the corresponding figures of the last  
38 completed fiscal year and the estimated figures for the current fiscal  
39 year.

40 2. The Chief shall direct that one copy of the forms submitted  
41 pursuant to subsection 1, accompanied by every supporting schedule  
42 and any other related material, be delivered directly to the Fiscal  
43 Analysis Division of the Legislative Counsel Bureau on or before  
44 September 1 of each even-numbered year.



1       3. The Budget Division of the Department of Administration  
2 shall give advance notice to the Fiscal Analysis Division of the  
3 Legislative Counsel Bureau of any conference between the Budget  
4 Division of the Department of Administration and personnel of  
5 other state agencies regarding budget estimates. A fiscal analyst of  
6 the Legislative Counsel Bureau or his designated representative may  
7 attend any such conference.

8       4. The estimates of expenditure requirements submitted  
9 pursuant to subsection 1 must be classified to set forth the data of  
10 funds, organizational units, and the character and objects of  
11 expenditures, and must include a mission statement and  
12 measurement indicators for each program. The organizational units  
13 may be subclassified by functions and activities, or in any other  
14 manner at the discretion of the Chief.

15       5. If any department, institution or other agency of the  
16 Executive Department of the State Government, whether its money  
17 is derived from state money or from other money collected under  
18 the authority of the State, fails or neglects to submit estimates of its  
19 expenditure requirements as provided in this section, the Chief may,  
20 from any data at hand in his office or which he may examine or  
21 obtain elsewhere, make and enter a proposed budget for the  
22 department, institution or agency in accordance with the data.

23       6. Agencies, bureaus, commissions and officers of the  
24 Legislative Department, the Public Employees' Retirement System  
25 and the Judicial Department of the State Government shall submit to  
26 the Chief for his information in preparing the proposed executive  
27 budget the budgets which they propose to submit to the Legislature.

28       **Sec. 148.** NRS 353.213 is hereby amended to read as follows:

29       353.213 1. In preparing the proposed budget for the  
30 Executive Department of the State Government for each biennium,  
31 the Chief shall not exceed the limit upon total proposed  
32 expenditures for purposes other than construction from the State  
33 General Fund calculated pursuant to this section. The base for each  
34 biennium is the total expenditure, for the purposes limited, from the  
35 State General Fund appropriated and authorized by the Legislature  
36 for the ~~biennium beginning on July 1, 1975.~~ *immediately*  
37 *preceding biennium, minus any amount transferred from the State*  
38 *General Fund to any other fund during that biennium.*

39       2. The limit for each biennium is calculated as follows:

40       (a) The amount of expenditure constituting the base is  
41 multiplied by the percentage of change in population ~~for~~ *on July 1*  
42 *of the first fiscal year in* the current biennium from the population  
43 on ~~July 1, 1974.~~ *July 1 of the first fiscal year in the immediately*  
44 *preceding biennium,* and this product is added to or subtracted from  
45 the amount of expenditure constituting the base.



1 (b) The amount calculated pursuant to paragraph (a) is  
2 multiplied by the percentage of inflation or deflation, and this  
3 product is added to or subtracted from the amount calculated  
4 pursuant to paragraph (a).

5 (c) Subject to the limitations of this paragraph:

6 (1) If the amount resulting from the calculations pursuant to  
7 paragraphs (a) and (b) represents a net increase over the base  
8 biennium, the Chief may increase the proposed expenditure  
9 accordingly.

10 (2) If the amount represents a net decrease, the Chief shall  
11 decrease the proposed expenditure accordingly.

12 (3) If the amount is the same as in the base biennium, that  
13 amount is the limit of permissible proposed expenditure.

14 The proposed budget for each fiscal year of the biennium must  
15 provide for a reserve of not less than 5 percent nor more than ~~10~~  
16 *15* percent of the total of all proposed appropriations from the State  
17 General Fund for the operation of all departments, institutions and  
18 agencies of the State Government and authorized expenditures from  
19 the State General Fund for the regulation of gaming for that fiscal  
20 year.

21 3. The ~~revised estimate of~~ population for the State ~~issued by~~  
22 ~~the United States Department of Commerce as of July 1, 1974, must~~  
23 ~~be used, and~~ *certified by* the Governor ~~shall certify~~ *pursuant to*  
24 *NRS 360.285 must be used to calculate* the percentage of increase  
25 or decrease in population for each ~~succeeding biennium~~ *biennium*  
26 *pursuant to paragraph (a) of subsection 2.* The Consumer Price  
27 Index published by the United States Department of Labor for July  
28 preceding each biennium must be used in determining the  
29 percentage of inflation or deflation ~~shall~~ *pursuant to paragraph (b) of*  
30 *subsection 2.*

31 4. The Chief may exceed the limit to the extent necessary to  
32 meet situations in which there is a threat to life or property.

33 **Sec. 149.** NRS 353.2705 is hereby amended to read as  
34 follows:

35 353.2705 As used in NRS 353.2705 to 353.2771, inclusive,  
36 *and section 145 of this act*, unless the context otherwise requires,  
37 the words and terms defined in NRS 353.271 to 353.2731, inclusive,  
38 *and section 145 of this act* have the meanings ascribed to them in  
39 those sections.

40 **Sec. 150.** NRS 353.2735 is hereby amended to read as  
41 follows:

42 353.2735 1. The Disaster Relief ~~Fund~~ *Account* is hereby  
43 created as a special ~~revenue fund~~ *account in the Fund to*  
44 *Stabilize the Operation of the State Government.* The Interim  
45 Finance Committee shall administer the ~~Fund~~ *Account.*





- 1       2. The Division may accept grants, gifts or donations for  
2 deposit in the ~~{Fund}~~ *Account*. Except as otherwise provided in  
3 subsection 3, money received from:
- 4       (a) A direct legislative appropriation to the ~~{Fund}~~ *Account*;  
5       (b) A transfer of ~~{one-half of the interest earned on money}~~ *not*  
6 *more than 10 percent of the aggregate balance* in the Fund to  
7 Stabilize the Operation of *the* State Government made pursuant to  
8 NRS 353.288; and
- 9       (c) A grant, gift or donation to the ~~{Fund}~~ *Account*,  
10 must be deposited in the ~~{Fund}~~ *Account*. Except as otherwise  
11 provided in NRS 414.135, the interest and income earned on the  
12 money in the ~~{Fund}~~ *Account* must, after deducting any applicable  
13 charges, be credited to the ~~{Fund}~~ *Account*.
- 14       3. If, at the end of each quarter of a fiscal year, the balance in  
15 the ~~{Fund}~~ *Account* exceeds 0.75 percent of the total amount of all  
16 appropriations from the State General Fund for the operation of all  
17 departments, institutions and agencies of State Government and  
18 authorized expenditures from the State General Fund for the  
19 regulation of gaming for that fiscal year, the State Controller shall  
20 not, until the balance in the ~~{Fund}~~ *Account* is 0.75 percent or less  
21 of that amount, transfer any ~~{interest earned on}~~ money in the Fund  
22 to Stabilize the Operation of *the* State Government from the State  
23 General Fund to the ~~{Fund}~~ *Account* pursuant to the provisions of  
24 NRS 353.288.
- 25       4. Money in the ~~{Fund}~~ *Account* may be distributed through  
26 grants and loans to state agencies and local governments as provided  
27 in NRS 353.2705 to 353.2771, inclusive ~~{ }~~ *, and section 145 of this*  
28 *act*. Except as otherwise provided in NRS 353.276, such grants will  
29 be disbursed on the basis of reimbursement of costs authorized  
30 pursuant to NRS 353.274 and 353.2745.
- 31       5. If the Governor declares a disaster, the State Board of  
32 Examiners shall estimate:
- 33       (a) The money in the ~~{Fund}~~ *Account* that is available for grants  
34 and loans for the disaster pursuant to the provisions of NRS  
35 353.2705 to 353.2771, inclusive ~~{ }~~ *, and section 145 of this act*;  
36 and
- 37       (b) The anticipated amount of those grants and loans for the  
38 disaster.
- 39 Except as otherwise provided in this subsection, if the anticipated  
40 amount determined pursuant to paragraph (b) exceeds the available  
41 money in the ~~{Fund}~~ *Account* for such grants and loans, all grants  
42 and loans from the ~~{Fund}~~ *Account* for the disaster must be reduced  
43 in the same proportion that the anticipated amount of the grants and  
44 loans exceeds the money in the ~~{Fund}~~ *Account* that is available for  
45 grants and loans for the disaster. If the reduction of a grant or loan



1 from the ~~Fund~~ Account would result in a reduction in the amount  
2 of money that may be received by a state agency or local  
3 government from the Federal Government, the reduction in the grant  
4 or loan must not be made.

5 **Sec. 151.** NRS 353.274 is hereby amended to read as follows:

6 353.274 Money in the ~~Fund~~ Account may be distributed as a  
7 grant to a state agency because of a disaster for the payment of  
8 expenses incurred by the state agency for:

9 1. The repair or replacement of public roads, public streets,  
10 bridges, water control facilities, public buildings, public utilities,  
11 recreational facilities and parks owned by the State and damaged by  
12 the disaster;

13 2. Any emergency measures undertaken to save lives, protect  
14 public health and safety or protect public property, including,  
15 without limitation, an emergency measure undertaken in response to  
16 a crisis involving violence on school property, at a school activity or  
17 on a school bus, in the jurisdiction in which the disaster occurred;

18 3. The removal of debris from publicly or privately owned land  
19 and waterways undertaken because of the disaster; and

20 4. The administration of a disaster assistance program.

21 **Sec. 152.** NRS 353.2745 is hereby amended to read as  
22 follows:

23 353.2745 Money in the ~~Fund~~ Account may be distributed as  
24 a grant to a local government because of a disaster for:

25 1. The payment of not more than 50 percent of the expenses  
26 incurred by the local government for:

27 (a) The repair or replacement of public roads, public streets,  
28 bridges, water control facilities, public buildings, public utilities,  
29 recreational facilities and parks owned by the local government and  
30 damaged by the disaster; and

31 (b) Any emergency measures undertaken to save lives, protect  
32 public health and safety or protect public property, including,  
33 without limitation, an emergency measure undertaken in response to  
34 a crisis involving violence on school property, at a school activity or  
35 on a school bus, in the jurisdiction in which the disaster occurred;  
36 and

37 2. The payment of not more than 50 percent of any grant match  
38 the local government must provide to obtain a grant from a federal  
39 disaster assistance agency for an eligible project to repair damage  
40 caused by the disaster within the jurisdiction of the local  
41 government.

42 **Sec. 153.** NRS 353.2751 is hereby amended to read as  
43 follows:

44 353.2751 Money in the ~~Fund~~ Account may be distributed as  
45 a loan to a local government because of a disaster for:



1 1. The payment of expenses incurred by the local government  
2 for:

3 (a) The repair or replacement of public roads, public streets,  
4 bridges, water control facilities, public buildings, public utilities,  
5 recreational facilities and parks owned by the local government and  
6 damaged by the disaster;

7 (b) Any overtime worked by an employee of the local  
8 government because of the disaster or any other extraordinary  
9 expenses incurred by the local government because of the disaster;  
10 and

11 (c) Any projects to reduce or prevent the possibility of damage  
12 to persons or property from similar disasters in the future; and

13 2. The payment of not more than 50 percent of any grant match  
14 the local government must provide to obtain a grant from a federal  
15 disaster assistance agency for an eligible project to repair damage  
16 caused by the disaster within the jurisdiction of the local  
17 government. Before a loan may be distributed to a local government  
18 pursuant to this subsection:

19 (a) The Interim Finance Committee must make a determination  
20 that the local government is currently unable to meet its financial  
21 obligations; and

22 (b) The local government must execute a loan agreement in  
23 which the local government agrees to:

24 (1) Use the money only for the purpose of paying the grant  
25 match; and

26 (2) Repay the entire amount of the loan, without any interest  
27 or other charges, to the ~~{Disaster Relief Fund}~~ **Account** not later  
28 than 10 years after the date on which the agreement is executed.

29 **Sec. 154.** NRS 353.2753 is hereby amended to read as  
30 follows:

31 353.2753 1. A state agency or local government may request  
32 the Division to conduct a preliminary assessment of the damages  
33 related to an event for which the state agency or local government  
34 seeks a grant or loan from the ~~{Fund.}~~ **Account**.

35 2. Upon receipt of such a request, the Division shall investigate  
36 the event or cause the event to be investigated to make a preliminary  
37 assessment of the damages related to the event and shall make or  
38 cause to be made a written report of the damages related to the  
39 event.

40 3. As soon as practicable after completion of the investigation  
41 and preparation of the report of damages, the Division shall:

42 (a) Determine whether the event constitutes a disaster for which  
43 the state agency or local government may seek a grant or loan from  
44 the ~~{Fund.}~~ **Account**; and



1 (b) Submit the report prepared pursuant to this section and its  
2 written determination regarding whether the event constitutes a  
3 disaster to the state agency or local government.

4 4. The Division shall prescribe by regulation the information  
5 that must be included in a report of damages, including, without  
6 limitation, a description of the damage caused by the event, an  
7 estimate of the costs to repair such damage and a specification of  
8 whether the purpose of the project is for repair or replacement,  
9 emergency response or mitigation.

10 **Sec. 155.** NRS 353.2754 is hereby amended to read as  
11 follows:

12 353.2754 A local government may request a grant or loan from  
13 the ~~Fund~~ *Account* if:

14 1. Pursuant to NRS 414.090, the governing body of the local  
15 government determines that an event which has occurred constitutes  
16 a disaster; and

17 2. After the Division conducts a preliminary assessment of the  
18 damages pursuant to NRS 353.2753, the Division determines that an  
19 event has occurred that constitutes a disaster.

20 **Sec. 156.** NRS 353.2755 is hereby amended to read as  
21 follows:

22 353.2755 1. A state agency or local government may submit  
23 a request to the State Board of Examiners for a grant or loan from  
24 the ~~Fund~~ *Account* as provided in NRS 353.2705 to 353.2771,  
25 inclusive, *and section 145 of this act* if:

26 (a) The agency or local government finds that, because of a  
27 disaster, it is unable to pay for an expense or grant match specified  
28 in NRS 353.274, 353.2745 or 353.2751 from money appropriated or  
29 otherwise available to the agency or local government;

30 (b) The request has been approved by the chief administrative  
31 officer of the state agency or the governing body of the local  
32 government; and

33 (c) If the requester is an incorporated city, the city has requested  
34 financial assistance from the county and was denied all or a portion  
35 of the requested assistance.

36 2. A request for a grant or loan submitted pursuant to  
37 subsection 1 must be made within 60 days after the disaster and  
38 must include:

39 (a) A statement setting forth the amount of money requested by  
40 the state agency or local government;

41 (b) An assessment of the need of the state agency or local  
42 government for the money requested;

43 (c) If the request is submitted by a local government that has  
44 established a fund pursuant to NRS 354.6115 to mitigate the effects  
45 of a natural disaster, a statement of the amount of money that is



1 available in that fund, if any, for the payment of expenses incurred  
2 by the local government as a result of a disaster;

3 (d) A determination of the type, value and amount of resources  
4 the state agency or local government may be required to provide as  
5 a condition for the receipt of a grant or loan from the ~~[Fund;]~~  
6 *Account*;

7 (e) A written report of damages prepared by the Division and the  
8 written determination made by the Division that the event  
9 constitutes a disaster pursuant to NRS 353.2753; and

10 (f) If the requester is an incorporated city, all documents which  
11 relate to a request for assistance submitted to the board of county  
12 commissioners of the county in which the city is located.

13 Any additional documentation relating to the request that is  
14 requested by the State Board of Examiners must be submitted within  
15 6 months after the disaster unless the State Board of Examiners and  
16 the Interim Finance Committee ~~[grants]~~ *grant* an extension.

17 3. Upon the receipt of a complete request for a grant or loan  
18 submitted pursuant to subsection 1, the State Board of Examiners:

19 (a) Shall consider the request; and

20 (b) May require any additional information that it determines is  
21 necessary to make a recommendation.

22 4. If the State Board of Examiners finds that a grant or loan is  
23 appropriate, it shall include in its recommendation to the Interim  
24 Finance Committee the proposed amount of the grant or loan. If the  
25 State Board of Examiners recommends a grant, it shall include a  
26 recommendation regarding whether or not the state agency or local  
27 government requires an advance to avoid severe financial hardship.  
28 If the State Board of Examiners recommends a loan for a local  
29 government, it shall include the information required pursuant to  
30 subsection 1 of NRS 353.2765. If the State Board of Examiners  
31 finds that a grant or loan is not appropriate, it shall include in its  
32 recommendation the reason for its determination.

33 5. The provisions of this section do not prohibit a state agency  
34 or local government from submitting more than one request for a  
35 grant or loan from the ~~[Fund;]~~ *Account*.

36 6. As used in this section, the term "natural disaster" has the  
37 meaning ascribed to it in NRS 354.6115.

38 **Sec. 157.** NRS 353.276 is hereby amended to read as follows:

39 353.276 1. The State Board of Examiners shall submit a  
40 recommendation for each request for a grant or loan made pursuant  
41 to NRS 353.2755 to the Director of the Legislative Counsel Bureau.  
42 Upon receipt of the recommendation, the Director shall notify the  
43 Chairman of the Interim Finance Committee of that  
44 recommendation. The Chairman shall call a meeting of the  
45 Committee to consider the recommendation.



1       2. The Interim Finance Committee may reject any  
2 recommendation of the State Board of Examiners and independently  
3 evaluate and act upon any request submitted pursuant to NRS  
4 353.2755.

5       3. If the Interim Finance Committee finds that a grant or loan  
6 from the ~~Fund~~ *Account* is appropriate and may be made in  
7 accordance with the provisions of NRS 353.2705 to 353.2771,  
8 inclusive, *and section 145 of this act*, it shall, by resolution:

9       (a) Establish the amount and purpose of the grant or loan.

10       (b) Except as otherwise provided in this paragraph, provide for  
11 the transfer of that amount from the ~~Fund~~ *Account* to the  
12 appropriate state agency or local government. If the request is for a  
13 grant, the Interim Finance Committee shall authorize disbursement  
14 of the grant from the ~~Fund~~ *Account* on the basis of reimbursement  
15 for costs unless it determines that disbursement in that manner  
16 would cause severe financial hardship to the state agency or local  
17 government. If the Interim Finance Committee determines that  
18 disbursement on the basis of reimbursement of costs would cause  
19 severe financial hardship, the Interim Finance Committee may  
20 authorize an advance of money to the state agency or local  
21 government in an amount not to exceed 25 percent of the total  
22 estimated cost of the projects for which the grant is requested.

23       4. No grant or loan from the ~~Fund~~ *Account* may be made by  
24 the Interim Finance Committee to increase the salaries of any  
25 officers or employees of the State or a local government.

26       **Sec. 158.** NRS 353.2765 is hereby amended to read as  
27 follows:

28       353.2765 1. In addition to any applicable requirements set  
29 forth in NRS 353.2751, if the Interim Finance Committee approves  
30 a loan to a local government pursuant to the provisions of NRS  
31 353.2705 to 353.2771, inclusive, *and section 145 of this act*, the  
32 approval must include a schedule for the repayment of the loan. The  
33 schedule must specify:

34       (a) A period of not more than 10 years for the repayment of the  
35 loan; and

36       (b) The rate of interest, if any, for the loan.

37       2. Except as otherwise provided in subsection 3, if a local  
38 government receives a loan from the ~~Fund~~ *Account* and, before the  
39 loan is repaid, the local government receives money from the  
40 Federal Government for a grant match or any of the expenses set  
41 forth in subsection 1 of NRS 353.2751 for which the local  
42 government received the loan, the local government shall deposit  
43 with the State Treasurer for credit to the ~~Fund~~ *Account* an amount  
44 of money equal to the money it received from the Federal  
45 Government for the grant match or the expenses.



1       3. Any money deposited with the State Treasurer for credit to  
2 the ~~Fund~~ *Account* pursuant to subsection 2 must be used to pay the  
3 unpaid balance of the loan specified in subsection 2. If any money  
4 remains after that payment is made, the remaining money must be  
5 paid to the local government to whom the loan was made.

6       **Sec. 159.** NRS 353.2771 is hereby amended to read as  
7 follows:

8       353.2771 1. Except as otherwise provided in this section, no  
9 grant or loan may be made from the ~~Fund~~ *Account* to a state  
10 agency or local government unless, as a condition of making the  
11 grant or loan, the state agency or local government agrees to provide  
12 an amount of its resources equal to at least 25 percent of the grant or  
13 loan. The State Board of Examiners shall determine the type, value  
14 and amount of the resources, including money, labor, materials,  
15 supplies and equipment, that is required to be provided by the state  
16 agency or local government.

17       2. If a state agency or local government submits a request for a  
18 grant or loan pursuant to NRS 353.2755 and:

19       (a) It maintains a policy of insurance providing coverage for  
20 damages, injuries or other losses incurred because of a disaster; or

21       (b) If the request is submitted by a local government, it has  
22 established a district for the control of floods pursuant to NRS  
23 543.170 to 543.830, inclusive,

24 the State Board of Examiners may recommend that the state agency  
25 or local government provide a portion of its resources in an amount  
26 that is less than the amount required pursuant to subsection 1.

27       3. The State Board of Examiners may, if it determines that the  
28 state agency or local government is unable to provide any portion of  
29 its resources as its contribution for the receipt of a grant or loan,  
30 recommend that the state agency or local government not be  
31 required to provide any portion of its resources as a condition for the  
32 receipt of the grant or loan.

33       **Sec. 160.** NRS 353.288 is hereby amended to read as follows:

34       353.288 1. The Fund to Stabilize the Operation of the State  
35 Government is hereby created as a special revenue fund. Except as  
36 otherwise provided in subsections 2 and 3, each year after the close  
37 of the fiscal year and before the issuance of the *State* Controller's  
38 annual report, the State Controller shall deposit to the credit of the  
39 Fund 40 percent of the unrestricted balance of the State General  
40 Fund, as of the close of the fiscal year, which remains after  
41 subtracting an amount equal to ~~10~~ 5 percent of all appropriations  
42 made from the State General Fund during that year for the operation  
43 of all departments, institutions and agencies of State Government  
44 and for the funding of schools.





1       2. The balance in the Fund must not exceed ~~10~~ 15 percent of  
2 the total of all appropriations from the State General Fund for the  
3 operation of all departments, institutions and agencies of the State  
4 Government and for the funding of schools and authorized  
5 expenditures from the State General Fund for the regulation of  
6 gaming for the fiscal year in which that revenue will be deposited in  
7 the Fund.

8       3. Except as otherwise provided in this subsection and NRS  
9 353.2735, beginning with the fiscal year that begins on July 1,  
10 ~~1999~~ 2003, the State Controller shall, at the end of each quarter of  
11 a fiscal year, transfer from the State General Fund to the Disaster  
12 Relief ~~Fund~~ Account created pursuant to NRS 353.2735 an  
13 amount equal to ~~one-half of the interest earned on money~~ not more  
14 than 10 percent of the aggregate balance in the Fund to Stabilize  
15 the Operation of the State Government during the previous quarter.  
16 The State Controller shall not transfer more than \$500,000 for any  
17 quarter pursuant to this subsection.

18       4. Money from the Fund to Stabilize the Operation of the State  
19 Government may be appropriated only:

20       (a) If the total actual revenue of the State falls short by 5 percent  
21 or more of the total anticipated revenue for the biennium in which  
22 the appropriation is made; or

23       (b) If the Legislature and the Governor declare that a fiscal  
24 emergency exists.

25       **Sec. 161.** Chapter 353C of NRS is hereby amended by adding  
26 thereto the provisions set forth as sections 162 to 165, inclusive, of  
27 this act.

28       **Sec. 162. 1.** *The State Controller shall adopt regulations*  
29 *establishing a fee of \$25 that an agency shall charge a person for*  
30 *each check or draft returned to the agency because the person had*  
31 *insufficient money or credit with the drawee to pay the check or*  
32 *draft, or because the person stopped payment on the check or*  
33 *draft.*

34       **2.** *Notwithstanding any specific statute or regulation to the*  
35 *contrary, an agency may only charge and collect a fee for a check*  
36 *or draft returned to the agency because the person has insufficient*  
37 *money or credit, or because the person stopped payment on the*  
38 *check or draft, in accordance with the regulations adopted by the*  
39 *State Controller pursuant to this section.*

40       **3.** *For the purposes of this section, "agency" does not include*  
41 *the Department of Taxation, Nevada Gaming Commission or State*  
42 *Gaming Control Board.*

43       **Sec. 163.** *The State Controller, in cooperation with the*  
44 *Department of Motor Vehicles and the Department of Wildlife,*  
45 *may establish and maintain a program to improve the collection of*



1 *debts owed to an agency or the State of Nevada through the*  
2 *suspension of, cancellation of or refusal to renew vehicle*  
3 *registrations and certain licenses and permits issued by the State*  
4 *and the refusal to provide related services.*

5 **Sec. 164. 1.** *If a program is established pursuant to section*  
6 *163 of this act, the Department of Motor Vehicles, when it receives*  
7 *a notice from the State Controller that a person to whom the*  
8 *Department has issued a license or permit or for whom the*  
9 *Department has registered a vehicle is in default on a debt owed to*  
10 *an agency or the State of Nevada, shall send a written notice to*  
11 *that person advising him that his license or permit and vehicle*  
12 *registration are subject to suspension, cancellation or refusal to*  
13 *renew.*

14 2. *The notice must include:*

15 (a) *The reason for the suspension of, cancellation of or refusal*  
16 *to renew the license or permit and vehicle registration;*

17 (b) *The text of this section; and*

18 (c) *Any other information that the Department deems*  
19 *necessary.*

20 3. *Upon receipt of notice from the State Controller pursuant*  
21 *to subsection 1 that a person to whom the Department has issued a*  
22 *license or permit or for whom the Department has registered a*  
23 *vehicle is in default on a debt owed to an agency or the State of*  
24 *Nevada, the Department may, after sending the written notice*  
25 *required pursuant to that subsection, suspend, cancel or refuse to*  
26 *renew the license or permit of the person and the registration of a*  
27 *vehicle owned by the person.*

28 4. *The Department shall reinstate such a license or permit*  
29 *and vehicle registration if it receives:*

30 (a) *A notice from the State Controller that the person has:*

31 (1) *Paid the debt, including all penalties, interest, costs and*  
32 *fees, if any;*

33 (2) *Entered into an agreement for the payment of the debt*  
34 *on an installment basis pursuant to NRS 353C.130; or*

35 (3) *Obtained a discharge in bankruptcy of the debt; and*

36 (b) *Payment of the fee prescribed in:*

37 (1) *NRS 483.410 for reinstatement of a suspended or*  
38 *cancelled license; or*

39 (2) *NRS 482.480 for reinstatement of a suspended vehicle*  
40 *registration.*

41 5. *The Department shall not require a person whose driver's*  
42 *license or permit is suspended or cancelled pursuant to this section*  
43 *to submit to the tests and other requirements which are adopted by*  
44 *regulation pursuant to subsection 1 of NRS 483.495 as a condition*  
45 *of the reinstatement of the license or permit.*



1     **Sec. 165. 1.** *If a program is established pursuant to section*  
2 *163 of this act, the Department of Wildlife, when it receives a*  
3 *notice from the State Controller that a person who holds a license*  
4 *or permit to hunt, fish or trap, or any other license or permit*  
5 *issued by the Department, is in default on a debt owed to an*  
6 *agency or the State of Nevada, shall send a written notice to that*  
7 *person advising him that his license or permit is subject to*  
8 *suspension, cancellation or refusal to renew.*

9     2. *The notice must include:*

10     (a) *The reason for the suspension of, cancellation of or refusal*  
11 *to renew the license or permit;*

12     (b) *The text of this section; and*

13     (c) *Any other information that the Department deems*  
14 *necessary.*

15     3. *Upon receipt of notice from the State Controller pursuant*  
16 *to subsection 1 that a person to whom the Department has issued a*  
17 *license or permit is in default on a debt owed to an agency or the*  
18 *State of Nevada, the Department may, after sending the written*  
19 *notice required pursuant to that subsection, suspend, cancel or*  
20 *refuse to renew the license or permit of the person.*

21     4. *The Department shall reinstate such a license or permit if:*

22     (a) *The license or permit is still valid and has not expired; and*

23     (b) *The Department receives a notice from the State Controller*  
24 *that the person has:*

25         (1) *Paid the debt, including all penalties, interest, costs and*  
26 *fees, if any;*

27         (2) *Entered into an agreement for the payment of the debt*  
28 *on an installment basis pursuant to NRS 353C.130; or*

29         (3) *Obtained a discharge in bankruptcy of the debt.*

30     5. *The Department shall not issue a new license or permit to*  
31 *hunt, fish or trap, or any other license or permit issued by the*  
32 *Department, to a person whose license or permit is suspended,*  
33 *cancelled or refused renewal pursuant to this section unless the*  
34 *Department receives a notice from the State Controller that the*  
35 *person has:*

36     (a) *Paid the debt, including all penalties, interest, costs and*  
37 *fees, if any;*

38     (b) *Entered into an agreement for the payment of the debt on*  
39 *an installment basis pursuant to NRS 353C.130; or*

40     (c) *Obtained a discharge in bankruptcy of the debt.*

41     **Sec. 166.** *NRS 388.750 is hereby amended to read as follows:*

42     388.750 1. *An educational foundation:*

43     (a) *Shall comply with the provisions of chapter 241 of NRS;*

44 *and*



1 (b) Except as otherwise provided in subsection 2, shall make its  
2 records public and open to inspection pursuant to NRS 239.010. ~~†~~  
3 ~~and~~

4 ~~—(c) Is exempt from the tax on transfers of real property pursuant~~  
5 ~~to subsection 14 of NRS 375.090.]~~

6 2. An educational foundation is not required to disclose the  
7 names of the contributors to the foundation or the amount of their  
8 contributions. The educational foundation shall, upon request, allow  
9 a contributor to examine, during regular business hours, any record,  
10 document or other information of the foundation relating to that  
11 contributor.

12 3. As used in this section, “educational foundation” means a  
13 nonprofit corporation, association or institution or a charitable  
14 organization that is:

15 (a) Organized and operated exclusively for the purpose of  
16 supporting one or more kindergartens, elementary schools, junior  
17 high or middle schools or high schools, or any combination thereof;

18 (b) Formed pursuant to the laws of this state; and

19 (c) Exempt from taxation pursuant to 26 U.S.C. § 501(c)(3).

20 **Sec. 167.** NRS 396.405 is hereby amended to read as follows:

21 396.405 1. A university foundation:

22 (a) Shall comply with the provisions of chapter 241 of NRS;

23 (b) Except as otherwise provided in subsection 2, shall make its  
24 records public and open to inspection pursuant to NRS 239.010; ~~and~~

25 ~~(c) Is exempt from the tax on transfers of real property pursuant~~  
26 ~~to subsection 14 of NRS 375.090; and~~

27 ~~—(d)]~~ May allow a president or an administrator of the university  
28 or community college which it supports to serve as a member of its  
29 governing body.

30 2. A university foundation is not required to disclose the name  
31 of any contributor or potential contributor to the university  
32 foundation, the amount of his contribution or any information which  
33 may reveal or lead to the discovery of his identity. The university  
34 foundation shall, upon request, allow a contributor to examine,  
35 during regular business hours, any record, document or other  
36 information of the foundation relating to that contributor.

37 3. As used in this section, “university foundation” means a  
38 nonprofit corporation, association or institution or a charitable  
39 organization that is:

40 (a) Organized and operated exclusively for the purpose of  
41 supporting a university or a community college;

42 (b) Formed pursuant to the laws of this state; and

43 (c) Exempt from taxation pursuant to 26 U.S.C. § 501(c)(3).



1     **Sec. 168.** NRS 414.135 is hereby amended to read as follows:  
2     414.135 1. There is hereby created the Emergency Assistance  
3     ~~{Account}~~ *Subaccount* within the Disaster Relief ~~{Fund}~~ *Account*  
4     created pursuant to NRS 353.2735. Beginning with the fiscal year  
5     that begins on July 1, 1999, the State Controller shall, at the end of  
6     each fiscal year, transfer the interest earned during the previous  
7     fiscal year on the money in the Disaster Relief ~~{Fund}~~ *Account* to  
8     the ~~{Account}~~ *Subaccount* in an amount not to exceed \$500,000.  
9     2. The Division of Emergency Management of the Department  
10    of Public Safety shall administer the ~~{Account.}~~ *Subaccount*. The  
11    Division may adopt regulations authorized by this section before, on  
12    or after July 1, 1999.  
13    3. All expenditures from the ~~{Account}~~ *Subaccount* must be  
14    approved in advance by the Division. Except as otherwise provided  
15    in subsection 4, all money in the ~~{Account}~~ *Subaccount* must be  
16    expended solely to:  
17    (a) Provide supplemental emergency assistance to this state or to  
18    local governments in this state that are severely and adversely  
19    affected by a natural, technological or man-made emergency or  
20    disaster for which available resources of this state or the local  
21    government are inadequate to provide a satisfactory remedy; and  
22    (b) Pay any actual expenses incurred by the Division for  
23    administration during a natural, technological or man-made  
24    emergency or disaster.  
25    4. Beginning with the fiscal year that begins on July 1, 1999, if  
26    any balance remains in the ~~{Account}~~ *Subaccount* at the end of a  
27    fiscal year and the balance has not otherwise been committed for  
28    expenditure, the Division may, with the approval of the Interim  
29    Finance Committee, allocate all or any portion of the remaining  
30    balance, not to exceed \$250,000, to this state or to a local  
31    government to:  
32    (a) Purchase equipment or supplies required for emergency  
33    management;  
34    (b) Provide training to personnel related to emergency  
35    management; and  
36    (c) Carry out the provisions of NRS 392.600 to 392.656,  
37    inclusive.  
38    5. Beginning with the fiscal year that begins on July 1, 1999,  
39    the Division shall, at the end of each quarter of a fiscal year, submit  
40    to the Interim Finance Committee a report of the expenditures made  
41    from the ~~{Account}~~ *Subaccount* for the previous quarter.  
42    6. The Division shall adopt such regulations as are necessary to  
43    administer the ~~{Account.}~~ *Subaccount*.  
44    7. The Division may adopt regulations to provide for  
45    reimbursement of expenditures made from the ~~{Account.}~~



1 **Subaccount.** If the Division requires such reimbursement, the  
2 Attorney General shall take such action as is necessary to recover  
3 the amount of any unpaid reimbursement plus interest at a rate  
4 determined pursuant to NRS 17.130, computed from the date on  
5 which the money was removed from the ~~Fund,~~ **Account**, upon  
6 request by the Division.

7 **Sec. 169.** NRS 459.3824 is hereby amended to read as  
8 follows:

9 459.3824 1. The owner of a regulated facility shall pay to the  
10 Division an annual fee based on the fiscal year. The annual fee for  
11 each facility is the sum of a base fee set by the State Environmental  
12 Commission and any additional fee imposed by the Commission  
13 pursuant to subsection 2. The annual fee must be prorated and may  
14 not be refunded.

15 2. The State Environmental Commission may impose an  
16 additional fee upon the owner of a regulated facility in an amount  
17 determined by the Commission to be necessary to enable the  
18 Division to carry out its duties pursuant to NRS 459.380 to  
19 459.3874, inclusive. The additional fee must be based on a  
20 graduated schedule adopted by the Commission which takes into  
21 consideration the quantity of hazardous substances located at each  
22 facility.

23 3. After the payment of the initial annual fee, the Division shall  
24 send the owner of a regulated facility a bill in July for the annual fee  
25 for the fiscal year then beginning which is based on the applicable  
26 reports for the preceding year.

27 4. The owner of a regulated facility shall submit, with any  
28 payment required by this section, the **business license** number  
29 assigned by the Department of Taxation ~~[, for the imposition and~~  
30 ~~collection of taxes pursuant to chapter 364A of NRS, to the business~~  
31 ~~for which the payment is made.]~~ **upon compliance by the owner**  
32 **with section 66 of this act.**

33 5. All fees collected pursuant to this section and penalties  
34 collected pursuant to NRS 459.3833, 459.3834 and 459.3874, and  
35 any interest earned thereon, must be deposited with the State  
36 Treasurer for credit to the Fund for Precaution Against Chemical  
37 Accidents, which is hereby created as a special revenue fund.

38 **Sec. 169.5.** Chapter 463 of NRS is hereby amended by adding  
39 thereto a new section to read as follows:

40 ***1. In a county whose population is 400,000 or more,***  
41 ***notwithstanding the provisions of subsection 1 of NRS 463.1605***  
42 ***and subsection 1 of NRS 463.308 and except as otherwise provided***  
43 ***in subsection 4, a licensee who satisfies the criteria set forth in***  
44 ***subsection 7 may move the location of its establishment and***  
45 ***transfer its nonrestricted license to another location within the***



1 same county, regardless of whether that location is within a  
2 gaming enterprise district, if the move and transfer is approved by  
3 the Board and the Commission pursuant to this section.

4 2. In determining whether to approve a move and transfer  
5 pursuant to this section, the Board may:

6 (a) Require the licensee to provide such supplemental  
7 information as deemed necessary;

8 (b) Investigate the licensee as deemed necessary; and

9 (c) Conduct any proceedings deemed necessary.

10 3. Before a move and transfer pursuant to this section, the  
11 Board may require the licensee to apply for a new license.

12 4. The Board and the Commission shall not approve a move  
13 and transfer pursuant to this section unless, before the move and  
14 transfer, the licensee receives all necessary approvals from the  
15 local government having jurisdiction over the location to which  
16 the establishment wants to move and transfer its licensee.

17 5. The Commission shall charge and collect from a licensee  
18 who moves the location of its establishment and transfers its  
19 nonrestricted license pursuant to this section a fee of one-quarter  
20 of 1 percent of the gross revenue of the licensee per calendar  
21 month. This fee:

22 (a) Must be paid in addition to all other fees required to be  
23 paid by the licensee pursuant to the provisions of this chapter.

24 (b) Must be administered and collected in the same manner as  
25 the license fee charged and collected pursuant to NRS 463.370.

26 6. All license fees and penalties collected pursuant to  
27 subsection 5 must, after the deduction of costs of administration  
28 and collection, be allocated to the school district in the county in  
29 which the licensee is located. A school district that receives money  
30 pursuant to this subsection shall distribute the money equally to  
31 all at-risk schools within the school district. As used in this  
32 subsection, “at-risk school” means a school where, for that school  
33 year, at least 65 percent of the pupils who are enrolled in the  
34 school are children who are eligible for free and reduced-price  
35 lunches pursuant to 42 U.S.C. §§ 1751 et seq.

36 7. The provisions of this section apply only to a licensee who:

37 (a) Is leasing its current establishment from a person who is  
38 not an affiliate of the licensee; and

39 (b) Has fewer than 220 rooms available for sleeping  
40 accommodations for the transient public at the location of its  
41 current establishment, and at least 25 percent of the rooms  
42 available for sleeping accommodations have been converted to  
43 time shares, as defined in NRS 199A.140.





1     **Sec. 170.** NRS 463.0136 is hereby amended to read as  
2 follows:

3     463.0136 "Associated equipment" means:

4     1. Any equipment or mechanical, electromechanical or  
5 electronic contrivance, component or machine used remotely or  
6 directly in connection with gaming, any game, race book or sports  
7 pool that would not otherwise be classified as a gaming device,  
8 including dice, playing cards, links which connect to progressive  
9 slot machines, equipment which affects the proper reporting of gross  
10 revenue, computerized systems of betting at a race book or sports  
11 pool, computerized systems for monitoring slot machines and  
12 devices for weighing or counting money; or

13     2. A computerized system for recordation of sales for use in an  
14 area subject to the ~~casino-entertainment~~ tax *imposed* pursuant to  
15 ~~[NRS 463.401.]~~ *section 36 of this act.*

16     **Sec. 171.** NRS 463.270 is hereby amended to read as follows:

17     463.270 1. Subject to the power of the Board to deny, revoke,  
18 suspend, condition or limit licenses, any state license in force may  
19 be renewed by the Board for the next succeeding license period  
20 upon proper application for renewal and payment of state license  
21 fees and taxes as required by law and the regulations of the Board.

22     2. All state gaming licenses are subject to renewal on the ~~[1st]~~  
23 *first* day of each January and all quarterly state gaming licenses on  
24 the ~~[1st]~~ *first* day of each calendar quarter thereafter.

25     3. Application for renewal must be filed with the Board , and  
26 all state license fees and taxes required by law, including , without  
27 limitation , NRS 463.370, 463.373 to 463.3855, inclusive,  
28 ~~[463.401.]~~ 463.660, 464.015 and 464.040, *and section 36 of this*  
29 *act*, must be paid to the Board on or before the dates respectively  
30 provided by law for each fee or tax.

31     4. Application for renewal of licenses for slot machines only  
32 must be made by the operators of the locations where such machines  
33 are situated.

34     5. Any person failing to pay any state license fees or taxes due  
35 at the times respectively provided shall pay in addition to such  
36 license fees or taxes a penalty of not less than \$50 or 25 percent of  
37 the amount due, whichever is the greater, but not more than \$1,000  
38 if the fees or taxes are less than 10 days late and in no case in excess  
39 of \$5,000. The penalty must be collected as are other charges,  
40 license fees and penalties under this chapter.

41     6. Any person who operates, carries on or exposes for play any  
42 gambling game, gaming device or slot machine or who  
43 manufactures, sells or distributes any gaming device, equipment,  
44 material or machine used in gaming ~~[ ]~~ after his license becomes  
45 subject to renewal, and thereafter fails to apply for renewal as



1 provided in this section, is guilty of a misdemeanor and, in addition  
2 to the penalties provided by law, is liable to the State of Nevada for  
3 all license fees, taxes and penalties which would have been due  
4 upon application for renewal.

5 7. If any licensee or other person fails to renew his license as  
6 provided in this section, the Board may order the immediate closure  
7 of all his gaming activity until the license is renewed by the  
8 payment of the necessary fees, taxes, interest and any penalties.  
9 Except for a license for which fees are based on the gross revenue of  
10 the licensee, failure to renew a license within 30 days after the date  
11 required by this chapter shall be deemed a surrender of the license.

12 8. The voluntary surrender of a license by a licensee does not  
13 become effective until accepted in the manner provided in the  
14 regulations of the Board. The surrender of a license does not relieve  
15 the former licensee of any penalties, fines, fees, taxes or interest  
16 due.

17 **Sec. 172.** NRS 463.370 is hereby amended to read as follows:

18 463.370 1. Except as otherwise provided in NRS 463.373,  
19 the Commission shall charge and collect from each licensee a  
20 license fee based upon all the gross revenue of the licensee as  
21 follows:

22 (a) Three *and one-half* percent of all the gross revenue of the  
23 licensee which does not exceed \$50,000 per calendar month;

24 (b) Four *and one-half* percent of all the gross revenue of the  
25 licensee which exceeds \$50,000 per calendar month and does not  
26 exceed \$134,000 per calendar month; and

27 (c) Six and ~~one-quarter~~ *three-quarters* percent of all the gross  
28 revenue of the licensee which exceeds \$134,000 per calendar month.

29 2. Unless the licensee has been operating for less than a full  
30 calendar month, the Commission shall charge and collect the fee  
31 prescribed in subsection 1, based upon the gross revenue for the  
32 preceding calendar month, on or before the 24th day of the  
33 following month. Except for the fee based on the first full month of  
34 operation, the fee is an estimated payment of the license fee for the  
35 third month following the month whose gross revenue is used as its  
36 basis.

37 3. When a licensee has been operating for less than a full  
38 calendar month, the Commission shall charge and collect the fee  
39 prescribed in subsection 1, based on the gross revenue received  
40 during that month, on or before the 24th day of the following  
41 calendar month of operation. After the first full calendar month of  
42 operation, the Commission shall charge and collect the fee based on  
43 the gross revenue received during that month, on or before the 24th  
44 day of the following calendar month. The payment of the fee due for  
45 the first full calendar month of operation must be accompanied by



1 the payment of a fee equal to three times the fee for the first full  
2 calendar month. This additional amount is an estimated payment of  
3 the license fees for the next 3 calendar months. Thereafter, each  
4 license fee must be paid in the manner described in subsection 2.  
5 Any deposit held by the Commission on July 1, 1969, must be  
6 treated as an advance estimated payment.

7 4. All revenue received from any game or gaming device  
8 which is operated on the premises of a licensee, regardless of  
9 whether any portion of the revenue is shared with any other person,  
10 must be attributed to the licensee for the purposes of this section and  
11 counted as part of the gross revenue of the licensee. Any other  
12 person, including, without limitation, an operator of an inter-casino  
13 linked system, who is authorized to receive a share of the revenue  
14 from any game, gaming device or inter-casino linked system that is  
15 operated on the premises of a licensee is liable to the licensee for  
16 that person's proportionate share of the license fees paid by the  
17 licensee pursuant to this section and shall remit or credit the full  
18 proportionate share to the licensee on or before the 24th day of each  
19 calendar month. The proportionate share of an operator of an inter-  
20 casino linked system must be based on all compensation and other  
21 consideration received by the operator of the inter-casino linked  
22 system, including, without limitation, amounts that accrue to the  
23 meter of the primary progressive jackpot of the inter-casino linked  
24 system and amounts that fund the reserves of such a jackpot, subject  
25 to all appropriate adjustments for deductions, credits, offsets and  
26 exclusions that the licensee is entitled to take or receive pursuant to  
27 the provisions of this chapter. A licensee is not liable to any other  
28 person authorized to receive a share of the licensee's revenue from  
29 any game, gaming device or inter-casino linked system that is  
30 operated on the premises of the licensee for that person's  
31 proportionate share of the license fees to be remitted or credited to  
32 the licensee by that person pursuant to this section.

33 5. An operator of an inter-casino linked system shall not enter  
34 into any agreement or arrangement with a licensee that provides for  
35 the operator of the inter-casino linked system to be liable to the  
36 licensee for less than its full proportionate share of the license fees  
37 paid by the licensee pursuant to this section, whether accomplished  
38 through a rebate, refund, charge-back or otherwise.

39 6. Any person required to pay a fee pursuant to this section  
40 shall file with the Commission, on or before the 24th day of each  
41 calendar month, a report showing the amount of all gross revenue  
42 received during the preceding calendar month. Each report must be  
43 accompanied by:

44 (a) The fee due based on the revenue of the month covered by  
45 the report; and



1 (b) An adjustment for the difference between the estimated fee  
2 previously paid for the month covered by the report, if any, and the  
3 fee due for the actual gross revenue earned in that month. If the  
4 adjustment is less than zero, a credit must be applied to  
5 the estimated fee due with that report.

6 7. If the amount of license fees required to be reported and paid  
7 pursuant to this section is later determined to be greater or less than  
8 the amount actually reported and paid, the Commission shall:

9 (a) Charge and collect the additional license fees determined to  
10 be due, with interest thereon until paid; or

11 (b) Refund any overpayment to the person entitled thereto  
12 pursuant to this chapter, with interest thereon.

13 Interest pursuant to paragraph (a) must be computed at the rate  
14 prescribed in NRS 17.130 from the first day of the first month  
15 following the due date of the additional license fees until paid.

16 Interest pursuant to paragraph (b) must be computed at one-half the  
17 rate prescribed in NRS 17.130 from the first day of the first month  
18 following the date of overpayment until paid.

19 8. Failure to pay the fees provided for in this section shall be  
20 deemed a surrender of the license at the expiration of the period for  
21 which the estimated payment of fees has been made, as established  
22 in subsection 2.

23 9. Except as otherwise provided in NRS 463.386, the amount  
24 of the fee prescribed in subsection 1 must not be prorated.

25 10. Except as otherwise provided in NRS 463.386, if a licensee  
26 ceases operation, the Commission shall:

27 (a) Charge and collect the additional license fees determined to  
28 be due with interest computed pursuant to paragraph (a) of  
29 subsection 7; or

30 (b) Refund any overpayment to the licensee with interest  
31 computed pursuant to paragraph (b) of subsection 7,  
32 based upon the gross revenue of the licensee during the last 3  
33 months immediately preceding the cessation of operation, or  
34 portions of those last 3 months.

35 11. If in any month ~~the~~ the amount of gross revenue is less than  
36 zero, the licensee may offset the loss against gross revenue in  
37 succeeding months until the loss has been fully offset.

38 12. If in any month ~~the~~ the amount of the license fee due is less  
39 than zero, the licensee is entitled to receive a credit against any  
40 license fees due in succeeding months until the credit has been fully  
41 offset.

42 **Sec. 173.** NRS 463.373 is hereby amended to read as follows:

43 463.373 1. Before issuing a state gaming license to an  
44 applicant for a restricted operation, the Commission shall charge  
45 and collect from him for each slot machine for each quarter year:



1 (a) A license fee of ~~[\$61]~~ *\$81* for each slot machine if he will  
2 have at least one but not more than five slot machines.

3 (b) A license fee of ~~[\$305 plus \$106]~~ *\$405 plus \$141* for each  
4 slot machine in excess of five if he will have at least six but not  
5 more than 15 slot machines.

6 2. The Commission shall charge and collect the fee prescribed  
7 in subsection 1:

8 (a) On or before the last day of the last month in a calendar  
9 quarter, for the ensuing calendar quarter, from a licensee whose  
10 operation is continuing.

11 (b) In advance from a licensee who begins operation or puts  
12 additional slot machines into play during a calendar quarter.

13 3. Except as otherwise provided in NRS 463.386, no proration  
14 of the fee prescribed in subsection 1 may be allowed for any reason.

15 4. The operator of the location where slot machines are situated  
16 shall pay the fee prescribed in subsection 1 upon the total number of  
17 slot machines situated in that location, whether or not the machines  
18 are owned by one or more licensee-owners.

19 **Sec. 174.** NRS 463.401 is hereby amended to read as follows:

20 463.401 1. In addition to any other license fees and taxes  
21 imposed by this chapter, a casino entertainment tax equivalent to 10  
22 percent of all amounts paid for admission, food, refreshments and  
23 merchandise is hereby levied ~~[, except as provided in subsection 2,]~~  
24 upon each licensed gaming establishment in this state where music  
25 and dancing privileges or any other entertainment is provided to the  
26 patrons in a cabaret, nightclub, cocktail lounge or casino showroom  
27 in connection with the serving or selling of food or refreshments or  
28 the selling of any merchandise. Amounts paid for gratuities directly  
29 or indirectly remitted to employees of the licensee or for service  
30 charges, including those imposed in connection with use of credit  
31 cards or debit cards, that are collected and retained by persons other  
32 than the licensee are not taxable pursuant to this section.

33 2. ~~[A licensed gaming establishment is not subject to tax  
34 pursuant to this section if:~~

35 ~~—(a) The establishment is licensed for less than 51 slot machines,  
36 less than six games, or any combination of slot machines and games  
37 within those respective limits;~~

38 ~~—(b) The entertainment is presented in a facility that would not  
39 have been subject to taxation pursuant to 26 U.S.C. § 4231(6) as that  
40 provision existed in 1965;~~

41 ~~—(c) The entertainment is presented in a facility that would have  
42 been subject to taxation pursuant to 26 U.S.C. § 4231(1), (2), (3),  
43 (4) or (5) as those provisions existed in 1965; or~~

44 ~~—(d) In other cases, if:~~



1 ~~—(1) No distilled spirits, wine or beer is served or permitted to~~  
2 ~~be consumed;~~

3 ~~—(2) Only light refreshments are served;~~

4 ~~—(3) Where space is provided for dancing, no charge is made~~  
5 ~~for dancing; and~~

6 ~~—(4) Where music is provided or permitted, the music is~~  
7 ~~provided without any charge to the owner, lessee or operator of the~~  
8 ~~establishment or to any concessionaire.~~

9 ~~—3.]~~ The tax imposed by this section does not apply to  
10 merchandise sold outside the facility in which the entertainment is  
11 presented, unless the purchase of the merchandise entitles the  
12 purchaser to admission to the entertainment.

13 ~~[4.]~~ 3. The tax imposed by this section must be paid by the  
14 licensee of the establishment.

15 **Sec. 175.** NRS 463.4015 is hereby amended to read as  
16 follows:

17 463.4015 ~~[1.]~~ The following kinds of entertainment are not  
18 subject to the casino entertainment tax:

19 ~~[(a)]~~ 1. A charitable or nonprofit benefit;

20 ~~[(b)]~~ ~~An exhibition in a museum;~~

21 ~~—(c) A sporting event;~~

22 ~~—(d)]~~ 2. A trade show;

23 ~~[(e)]~~ ~~A motion picture film;~~

24 ~~—(f) An outdoor concert;~~

25 ~~—(g) A concert or other activity or entertainment presented in an~~  
26 ~~amusement park, arcade, theme park, outdoor area, area with a man-~~  
27 ~~made body of water, area customarily used for trade shows or~~  
28 ~~conventions, or any similar area, unless the concert or other activity~~  
29 ~~or entertainment is presented in a cabaret, nightclub, cocktail lounge~~  
30 ~~or casino showroom which is located within such a facility or area;~~

31 ~~—(h) Interactive entertainment;~~

32 ~~—(i) Participation in physical or sporting activities other than~~  
33 ~~dancing;~~

34 ~~—(j) Instrumental music alone;~~

35 ~~—(k)] ; and~~

36 3. Music by musicians who move constantly through the  
37 audience, whether the music is vocal or instrumental, or both, if no  
38 other form of entertainment such as dancing privileges is afforded  
39 the patrons . ~~[-; and~~

40 ~~—(l) Mechanical music alone, mechanical speech alone or a~~  
41 ~~combination of these.~~

42 ~~—2. Entertainment is also not subject to the casino entertainment~~  
43 ~~tax if the entertainment is:~~



1 ~~—(a) Provided or occurs at private meetings or dinners attended by~~  
2 ~~members of a particular organization or by a casual assemblage and~~  
3 ~~the purpose of the event is not primarily for entertainment;~~

4 ~~—(b) Provided to the public without requirement for payment of~~  
5 ~~an admission charge or the purchase of food, refreshment or~~  
6 ~~merchandise or the expectation that the patron will not remain to~~  
7 ~~view or participate in the entertainment without purchasing food,~~  
8 ~~refreshment or merchandise;~~

9 ~~—(c) Presented in or about a swimming pool, water park or on a~~  
10 ~~natural or artificial beach;~~

11 ~~—(d) Presented in an auditorium; or~~

12 ~~—(e) Presented in a common area of a shopping mall.]~~

13 **Sec. 176.** NRS 463.408 is hereby amended to read as follows:

14 463.408 1. As used in this section, “holidays or special  
15 events” refers to periods during which the influx of tourist activity  
16 in this state or any area thereof may require additional or alternative  
17 industry accommodation as determined by the Board.

18 2. Any licensee holding a valid license under this chapter may  
19 apply to the Board, on application forms prescribed by the Board,  
20 for a holiday or special event permit to:

21 (a) Increase the licensee’s game operations during holidays or  
22 special events; or

23 (b) Provide persons who are attending a special event with  
24 gaming in an area of the licensee’s establishment to which access by  
25 the general public may be restricted.

26 3. The application must be filed with the Board at least 15 days  
27 before the date of the holiday or special event.

28 4. If the Board approves the application, it shall issue to the  
29 licensee a permit to operate presently existing games or any  
30 additional games in designated areas of the licensee’s establishment.  
31 The number of additional games must not exceed 50 percent of the  
32 number of games operated by the licensee at the time the application  
33 is filed. The permit must state the period for which it is issued and  
34 the number, if any, of additional games allowed. For purposes of  
35 computation, any fractional game must be counted as one full game.  
36 The licensee shall present any such permit on the demand of any  
37 inspecting agent of the Board or Board.

38 5. Before issuing any permit, the Board shall charge and collect  
39 from the licensee a fee of \$14 per game per day for each day the  
40 permit is effective. The fees are in lieu of the fees required under  
41 NRS 463.380, 463.383 and 463.390.

42 6. The additional games allowed under a permit must not be  
43 counted in computing the ~~casino entertainment tax under NRS~~  
44 ~~463.401.] tax imposed by section 36 of this act.~~





1       7. If any such additional games are not removed at the time the  
2 permit expires, the licensee is immediately subject to the fees  
3 provided for in this chapter.

4       **Sec. 177.** NRS 463.770 is hereby amended to read as follows:

5       463.770 1. All gross revenue from operating interactive  
6 gaming received by an establishment licensed to operate interactive  
7 gaming, regardless of whether any portion of the revenue is shared  
8 with another person, must be attributed to the licensee and counted  
9 as part of the gross revenue of the licensee for the purpose of  
10 computing the license fee required by NRS 463.370.

11       2. A manufacturer of interactive gaming systems who is  
12 authorized by an agreement to receive a share of the revenue from  
13 an interactive gaming system from an establishment licensed to  
14 operate interactive gaming is liable to the establishment for a  
15 portion of the license fee paid pursuant to subsection 1. The portion  
16 for which the manufacturer of interactive gaming systems is liable is  
17 ~~[6.25]~~ 6.75 percent of the amount of revenue to which the  
18 manufacturer of interactive gaming systems is entitled pursuant to  
19 the agreement.

20       3. For the purposes of subsection 2, the amount of revenue to  
21 which the manufacturer of interactive gaming systems is entitled  
22 pursuant to an agreement to share the revenue from an interactive  
23 gaming system:

24       (a) Includes all revenue of the manufacturer of interactive  
25 gaming systems that is his share of the revenue from the interactive  
26 gaming system pursuant to the agreement; and

27       (b) Does not include revenue that is the fixed purchase price for  
28 the sale of a component of the interactive gaming system.

29       **Sec. 178.** NRS 481.079 is hereby amended to read as follows:

30       481.079 1. Except as otherwise provided by specific statute,  
31 all taxes, license fees and money collected ~~[pursuant to NRS~~  
32 ~~481.0475]~~ *by the Department* must be deposited with the State  
33 Treasurer to the credit of the Motor Vehicle Fund.

34       2. If a check or any other method of payment accepted by the  
35 Department in payment of *such* fees ~~[pursuant to NRS 481.0475]~~ is  
36 dishonored upon presentation for payment:

37       (a) The drawer or any other person responsible for payment of  
38 the fee is subject to a ~~[service charge of \$25,]~~ *fee in the amount*  
39 *established by the State Controller pursuant to section 162 of this*  
40 *act* in addition to any other penalties provided by law; and

41       (b) The Department may require that future payments from the  
42 person be made by cashier's check, money order, traveler's check or  
43 cash.



1       3. The Department may adjust the amount of a deposit made  
2 with the State Treasurer to the credit of the Motor Vehicle Fund for  
3 any cash shortage or overage resulting from the collection of fees.

4       **Sec. 179.** NRS 612.265 is hereby amended to read as follows:

5       612.265 1. Except as otherwise provided in this section,  
6 information obtained from any employing unit or person pursuant to  
7 the administration of this chapter and any determination as to the  
8 benefit rights of any person is confidential and may not be disclosed  
9 or be open to public inspection in any manner which would reveal  
10 the person's or employing unit's identity.

11       2. Any claimant or his legal representative is entitled to  
12 information from the records of the Division, to the extent necessary  
13 for the proper presentation of his claim in any proceeding pursuant  
14 to this chapter. A claimant or an employing unit is not entitled to  
15 information from the records of the Division for any other purpose.

16       3. Subject to such restrictions as the Administrator may by  
17 regulation prescribe, the information obtained by the Division may  
18 be made available to:

19       (a) Any agency of this or any other state or any federal agency  
20 charged with the administration or enforcement of laws relating to  
21 unemployment compensation, public assistance, workers'  
22 compensation or labor and industrial relations, or the maintenance  
23 of a system of public employment offices;

24       (b) Any state or local agency for the enforcement of child  
25 support;

26       (c) The Internal Revenue Service of the Department of the  
27 Treasury;

28       (d) The Department of Taxation; and

29       (e) The State Contractors' Board in the performance of its duties  
30 to enforce the provisions of chapter 624 of NRS.

31 Information obtained in connection with the administration of the  
32 Employment Service may be made available to persons or agencies  
33 for purposes appropriate to the operation of a public employment  
34 service or a public assistance program.

35       4. Upon written request made by a public officer of a local  
36 government, the Administrator shall furnish from the records of the  
37 Division the name, address and place of employment of any person  
38 listed in the records of employment of the Division. The request  
39 must set forth the social security number of the person about whom  
40 the request is made and contain a statement signed by proper  
41 authority of the local government certifying that the request is made  
42 to allow the proper authority to enforce a law to recover a debt or  
43 obligation owed to the local government. The information obtained  
44 by the local government is confidential and may not be used or  
45 disclosed for any purpose other than the collection of a debt or



1 obligation owed to that local government. The Administrator may  
2 charge a reasonable fee for the cost of providing the requested  
3 information.

4 5. The Administrator may publish or otherwise provide  
5 information on the names of employers, their addresses, their type  
6 or class of business or industry, and the approximate number of  
7 employees employed by each such employer, if the information  
8 released will assist unemployed persons to obtain employment or  
9 will be generally useful in developing and diversifying the economic  
10 interests of this state. Upon request by a state agency which is able  
11 to demonstrate that its intended use of the information will benefit  
12 the residents of this state, the Administrator may, in addition to the  
13 information listed in this subsection, disclose the number of  
14 employees employed by each employer and the total wages paid by  
15 each employer. The Administrator may charge a fee to cover the  
16 actual costs of any administrative expenses relating to the disclosure  
17 of this information to a state agency. The Administrator may require  
18 the state agency to certify in writing that the agency will take all  
19 actions necessary to maintain the confidentiality of the information  
20 and prevent its unauthorized disclosure.

21 6. Upon request therefor the Administrator shall furnish to any  
22 agency of the United States charged with the administration of  
23 public works or assistance through public employment, and may  
24 furnish to any state agency similarly charged, the name, address,  
25 ordinary occupation and employment status of each recipient of  
26 benefits and the recipient's rights to further benefits pursuant to this  
27 chapter.

28 7. To further a current criminal investigation, the chief  
29 executive officer of any law enforcement agency of this state may  
30 submit a written request to the Administrator that he furnish, from  
31 the records of the Division, the name, address and place of  
32 employment of any person listed in the records of employment of  
33 the Division. The request must set forth the social security number  
34 of the person about whom the request is made and contain a  
35 statement signed by the chief executive officer certifying that the  
36 request is made to further a criminal investigation currently being  
37 conducted by the agency. Upon receipt of such a request, the  
38 Administrator shall furnish the information requested. He may  
39 charge a fee to cover the actual costs of any related administrative  
40 expenses.

41 8. In addition to the provisions of subsection 5, the  
42 Administrator shall provide lists containing the names and addresses  
43 of employers, ~~{the number of employees employed by each~~  
44 ~~employer}~~ and *information regarding* the ~~{total}~~ wages paid by each  
45 employer to the Department of Taxation, upon request, for use in



1 verifying returns for the ~~business tax~~ *tax imposed pursuant to*  
2 *sections 2 to 24, inclusive, of this act.* The Administrator may  
3 charge a fee to cover the actual costs of any related administrative  
4 expenses.

5 9. A private carrier that provides industrial insurance in this  
6 state shall submit to the Administrator a list containing the name of  
7 each person who received benefits pursuant to chapters 616A to  
8 616D, inclusive, or 617 of NRS during the preceding month and  
9 request that he compare the information so provided with the  
10 records of the Division regarding persons claiming benefits pursuant  
11 to chapter 612 of NRS for the same period. The information  
12 submitted by the private carrier must be in a form determined by the  
13 Administrator and must contain the social security number of each  
14 such person. Upon receipt of the request, the Administrator shall  
15 make such a comparison and, if it appears from the information  
16 submitted that a person is simultaneously claiming benefits under  
17 chapter 612 of NRS and under chapters 616A to 616D, inclusive, or  
18 617 of NRS, the Administrator shall notify the Attorney General or  
19 any other appropriate law enforcement agency. The Administrator  
20 shall charge a fee to cover the actual costs of any related  
21 administrative expenses.

22 10. The Administrator may request the Comptroller of the  
23 Currency of the United States to cause an examination of the  
24 correctness of any return or report of any national banking  
25 association rendered pursuant to the provisions of this chapter, and  
26 may in connection with the request transmit any such report or  
27 return to the Comptroller of the Currency of the United States as  
28 provided in Section 3305(c) of the Internal Revenue Code of 1954.

29 11. If any employee or member of the Board of Review, the  
30 Administrator or any employee of the Administrator, in violation of  
31 the provisions of this section, discloses information obtained from  
32 any employing unit or person in the administration of this chapter,  
33 or if any person who has obtained a list of applicants for work, or of  
34 claimants or recipients of benefits pursuant to this chapter uses or  
35 permits the use of the list for any political purpose, he is guilty of a  
36 gross misdemeanor.

37 12. All letters, reports or communications of any kind, oral or  
38 written, from the employer or employee to each other or to the  
39 Division or any of its agents, representatives or employees are  
40 privileged and must not be the subject matter or basis for any  
41 lawsuit if the letter, report or communication is written, sent,  
42 delivered or prepared pursuant to the requirements of this chapter.

43 **Sec. 180.** NRS 612.618 is hereby amended to read as follows:

44 612.618 1. If a check is tendered on or before the due date in  
45 payment of contributions but is afterward dishonored by the



1 financial institution on which it is drawn, the check does not  
2 constitute timely payment unless the Administrator determines that  
3 dishonor occurred because of fault on the part of the financial  
4 institution.

5 2. The Administrator ~~[may]~~ *shall* charge an additional fee ~~[of~~  
6 ~~not more than \$25]~~ *in the amount established by the State*  
7 *Controller pursuant to section 162 of this act* for handling against a  
8 person who presents a check afterward dishonored. The fee must be  
9 deposited in the Unemployment Compensation Administration  
10 Fund.

11 **Sec. 181.** NRS 616B.012 is hereby amended to read as  
12 follows:

13 616B.012 1. Except as otherwise provided in this section and  
14 in NRS 616B.015, 616B.021 and 616C.205, information obtained  
15 from any insurer, employer or employee is confidential and may not  
16 be disclosed or be open to public inspection in any manner which  
17 would reveal the person's identity.

18 2. Any claimant or his legal representative is entitled to  
19 information from the records of the insurer, to the extent necessary  
20 for the proper presentation of a claim in any proceeding under  
21 chapters 616A to 616D, inclusive, or chapter 617 of NRS.

22 3. The Division and Administrator are entitled to information  
23 from the records of the insurer which is necessary for the  
24 performance of their duties. The Administrator may, by regulation,  
25 prescribe the manner in which otherwise confidential information  
26 may be made available to:

27 (a) Any agency of this or any other state charged with the  
28 administration or enforcement of laws relating to industrial  
29 insurance, unemployment compensation, public assistance or labor  
30 law and industrial relations;

31 (b) Any state or local agency for the enforcement of child  
32 support;

33 (c) The Internal Revenue Service of the Department of the  
34 Treasury;

35 (d) The Department of Taxation; and

36 (e) The State Contractors' Board in the performance of its duties  
37 to enforce the provisions of chapter 624 of NRS.

38 Information obtained in connection with the administration of a  
39 program of industrial insurance may be made available to persons or  
40 agencies for purposes appropriate to the operation of a program of  
41 industrial insurance.

42 4. Upon written request made by a public officer of a local  
43 government, an insurer shall furnish from its records the name,  
44 address and place of employment of any person listed in its records.  
45 The request must set forth the social security number of the person



1 about whom the request is made and contain a statement signed by  
2 proper authority of the local government certifying that the request  
3 is made to allow the proper authority to enforce a law to recover a  
4 debt or obligation owed to the local government. The information  
5 obtained by the local government is confidential and may not be  
6 used or disclosed for any purpose other than the collection of a debt  
7 or obligation owed to that local government. The insurer may charge  
8 a reasonable fee for the cost of providing the requested information.

9 5. To further a current criminal investigation, the chief  
10 executive officer of any law enforcement agency of this state may  
11 submit to the administrator a written request for the name, address  
12 and place of employment of any person listed in the records of an  
13 insurer. The request must set forth the social security number of the  
14 person about whom the request is made and contain a statement  
15 signed by the chief executive officer certifying that the request is  
16 made to further a criminal investigation currently being conducted  
17 by the agency. Upon receipt of a request, the Administrator shall  
18 instruct the insurer to furnish the information requested. Upon  
19 receipt of such an instruction, the insurer shall furnish the  
20 information requested. The insurer may charge a reasonable fee to  
21 cover any related administrative expenses.

22 6. Upon request by the Department of Taxation, the  
23 Administrator shall provide:

24 (a) Lists containing the names and addresses of employers; and  
25 (b) Other information concerning employers collected and  
26 maintained by the Administrator or the Division to carry out the  
27 purposes of chapters 616A to 616D, inclusive, or chapter 617 of  
28 NRS,  
29 to the Department for its use in verifying returns for the ~~Business~~  
30 ~~tax-~~ *tax imposed pursuant to sections 2 to 24, inclusive, of this act.*  
31 The Administrator may charge a reasonable fee to cover any related  
32 administrative expenses.

33 7. Any person who, in violation of this section, discloses  
34 information obtained from files of claimants or policyholders or  
35 obtains a list of claimants or policyholders under chapters 616A to  
36 616D, inclusive, or chapter 617 of NRS and uses or permits the use  
37 of the list for any political purposes, is guilty of a gross  
38 misdemeanor.

39 8. All letters, reports or communications of any kind, oral or  
40 written, from the insurer, or any of its agents, representatives or  
41 employees are privileged and must not be the subject matter or basis  
42 for any lawsuit if the letter, report or communication is written, sent,  
43 delivered or prepared pursuant to the requirements of chapters 616A  
44 to 616D, inclusive, or chapter 617 of NRS.



1     **Sec. 182.** NRS 616B.679 is hereby amended to read as  
2 follows:  
3     616B.679 1. Each application must include:  
4       (a) The applicant's name and title of his position with the  
5 employee leasing company.  
6       (b) The applicant's age, place of birth and social security  
7 number.  
8       (c) The applicant's address.  
9       (d) The business address of the employee leasing company.  
10      (e) The business address of the resident agent of the employee  
11 leasing company, if the applicant is not the resident agent.  
12      (f) If the applicant is a:  
13          (1) Partnership, the name of the partnership and the name,  
14 address, age, social security number and title of each partner.  
15          (2) Corporation, the name of the corporation and the name,  
16 address, age, social security number and title of each officer of the  
17 corporation.  
18      (g) Proof of:  
19          (1) ~~The payment of any taxes required by chapter 364A of~~  
20 ~~NRS.]~~ *Compliance with the provisions of section 66 of this act.*  
21          (2) The payment of any premiums for industrial insurance  
22 required by chapters 616A to 617, inclusive, of NRS.  
23          (3) The payment of contributions or payments in lieu of  
24 contributions required by chapter 612 of NRS.  
25          (4) Insurance coverage for any benefit plan from an insurer  
26 authorized pursuant to title 57 of NRS that is offered by the  
27 employee leasing company to its employees.  
28      (h) Any other information the Administrator requires.  
29     2. Each application must be notarized and signed under penalty  
30 of perjury:  
31       (a) If the applicant is a sole proprietorship, by the sole  
32 proprietor.  
33       (b) If the applicant is a partnership, by each partner.  
34       (c) If the applicant is a corporation, by each officer of the  
35 corporation.  
36     3. An applicant shall submit to the Administrator any change in  
37 the information required by this section within 30 days after the  
38 change occurs. The Administrator may revoke the certificate of  
39 registration of an employee leasing company which fails to comply  
40 with the provisions of NRS 616B.670 to 616B.697, inclusive.  
41     4. If an insurer cancels an employee leasing company's policy,  
42 the insurer shall immediately notify the Administrator in writing.  
43 The notice must comply with the provisions of NRS 687B.310 to  
44 687B.355, inclusive, and must be served personally on or sent by  
45 first-class mail or electronic transmission to the Administrator.





9       2. An employee leasing company shall be deemed to be the  
10 employer of its leased employees for the purposes of sponsoring and  
11 maintaining any benefit plans.

18 4. If an employee leasing company fails to:

19 (a) Pay any contributions, premiums, forfeits or interest due; or

20 (b) Submit any reports or other information required,

21 pursuant to this chapter or chapter 612, 616A, 616C, 616D or 617 of  
22 NRS, the client company is jointly and severally liable for the  
23 contributions, premiums, forfeits or interest attributable to the wages  
24 of the employees leased to it by the employee leasing company.

25       **Sec. 184.** NRS 623A.240 is hereby amended to read as  
26 follows:

27       623A.240   1. The following fees must be prescribed by the  
28   Board and must not exceed the following amounts:

30	Application fee .....	\$200.00
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31	Examination fee .....	100.00,
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32 plus the actual

33 cost of the

34 examination

35	Certificate of registration .....	25.00
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36	Annual renewal fee .....	200.00
----	--------------------------	--------

37	Reinstatement fee .....	300.00
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38	Delinquency fee .....	50.00
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39	Change of address fee .....	10.00
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40	Copy of a document, per page.....	.25
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41

42        2. In addition to the fees set forth in subsection 1, the Board

43 may charge and collect a fee for any other service it provides. The

44 fee must not exceed the cost incurred by the Board to provide the

45 service.



1       3. The Board may authorize a landscape architect intern to pay  
2 the application fee or any portion of that fee during any period in  
3 which he is the holder of a certificate to practice as a landscape  
4 architect intern. If a landscape architect intern pays the fee or any  
5 portion of the fee during that period, the Board shall credit the  
6 amount paid by him towards the entire amount of the application fee  
7 for the certificate of registration required pursuant to this section.

8       4. The fees prescribed by the Board pursuant to this section  
9 must be paid in United States currency in the form of a check,  
10 cashier's check or money order. If any check submitted to the Board  
11 is dishonored upon presentation for payment, repayment of the fee,  
12 including the fee for a returned check ~~is~~ *in the amount established*  
13 *by the State Controller pursuant to section 162 of this act*, must be  
14 made by money order or certified check.

15       5. The fees prescribed by the Board pursuant to this section are  
16 nonrefundable.

17       **Sec. 185.** NRS 634.135 is hereby amended to read as follows:

18       634.135 1. The Board may charge and collect fees not to  
19 exceed:  
20

21	For an application for a license to practice	
22	chiropractic .....	\$200.00
23	For an examination for a license to practice	
24	chiropractic .....	200.00
25	For an application for, and the issuance of, a	
26	certificate as a chiropractor's assistant .....	100.00
27	For an examination for a certificate as a	
28	chiropractor's assistant.....	100.00
29	For the issuance of a license to practice chiropractic....	300.00
30	For the annual renewal of a license to practice	
31	chiropractic .....	300.00
32	For the annual renewal of an inactive license to	
33	practice chiropractic.....	100.00
34	For the annual renewal of a certificate as a	
35	chiropractor's assistant.....	50.00
36	For the restoration to active status of an inactive	
37	license to practice chiropractic.....	300.00
38	For reinstating a license to practice chiropractic	
39	which has been suspended or revoked .....	500.00
40	For reinstating a certificate as a chiropractor's	
41	assistant which has been suspended pursuant to	
42	NRS 634.130.....	100.00
43	For a review of any subject on the examination .....	25.00
44	For the issuance of a duplicate license or for	
45	changing the name on a license .....	35.00



1	For written certification of licensure.....	\$25.00
2	For providing a list of persons who are licensed to	
3	practice chiropractic to a person who is not	
4	licensed to practice chiropractic.....	25.00
5	For providing a list of persons who were licensed to	
6	practice chiropractic following the most recent	
7	examination of the Board to a person who is not	
8	licensed to practice chiropractic.....	10.00
9	For a set of mailing labels containing the names and	
10	addresses of the persons who are licensed to	
11	practice chiropractic in this state.....	35.00
12	<del>For a check made payable to the Board that is</del>	
13	<del>dishonored upon presentation for payment.....</del>	<del>25.00</del>
14	For providing a copy of the statutes, regulations and	
15	other rules governing the practice of chiropractic	
16	in this state to a person who is not licensed to	
17	practice chiropractic.....	25.00
18	For each page of a list of continuing education	
19	courses that have been approved by the Board.....	.50
20	For an application to a preceptor program offered by	
21	the Board to graduates of chiropractic schools or	
22	colleges .....	35.00
23	For a review by the Board of a course offered by a	
24	chiropractic school or college or a course of	
25	continuing education in chiropractic.....	10.00

26  
27 2. In addition to the fees set forth in subsection 1, the Board  
28 may charge and collect reasonable and necessary fees for any other  
29 service it provides.

30 3. *For a check made payable to the Board that is dishonored*  
31 *upon presentation for payment, the Board shall assess and collect*  
32 *a fee in the amount established by the State Controller pursuant to*  
33 *section 162 of this act.*

34 **Sec. 186.** NRS 679B.228 is hereby amended to read as  
35 follows:

36 679B.228 The Division ~~{may}~~ *shall* charge a person a fee ~~{of~~  
37 ~~\$25}~~ *in the amount established by the State Controller pursuant to*  
38 *section 162 of this act* for each check returned to the Division  
39 because the person had insufficient money or credit with the drawee  
40 to pay the check or because the person stopped payment on the  
41 check.



1     **Sec. 187.** Section 66 of this act is hereby amended to read as  
2 follows:

3         Sec. 66. 1. Except as otherwise provided in subsection  
4 8, a person shall not conduct a business in this state unless he  
5 has a business license issued by the Department.

6         2. An application for a business license must:

7             (a) Be made upon a form prescribed by the Department;

8             (b) Set forth the name under which the applicant transacts  
9 or intends to transact business and the location of his place or  
10 places of business;

11             (c) Declare the estimated number of employees for the  
12 previous calendar quarter;

13             (d) Be accompanied by a fee of \$75; and

14             (e) Include any other information that the Department  
15 deems necessary.

16         3. The application must be signed by:

17             (a) The owner, if the business is owned by a natural  
18 person;

19             (b) A member or partner, if the business is owned by an  
20 association or partnership; or

21             (c) An officer or some other person specifically  
22 authorized to sign the application, if the business is owned by  
23 a corporation.

24         4. If the application is signed pursuant to paragraph (c)  
25 of subsection 3, written evidence of the signer's authority  
26 must be attached to the application.

27         5. A person who has been issued a business license by  
28 the Department shall submit a fee of \$75 to the Department  
29 on or before the last day of the month in which the  
30 anniversary date of issuance of the business license occurs in  
31 each year, unless the person submits a written statement to  
32 the Department, at least 10 days before the anniversary date,  
33 indicating that the person will not be conducting business in  
34 this state after the anniversary date. *A person who fails to  
35 submit the annual fee required pursuant to this subsection  
36 in a timely manner shall pay a penalty in the amount of \$75  
37 in addition to the annual fee.*

38         6. The business license required to be obtained pursuant  
39 to this section is in addition to any license to conduct business  
40 that must be obtained from the local jurisdiction in which the  
41 business is being conducted.

42         7. For the purposes of sections 61 to 66, inclusive, of  
43 this act, a person shall be deemed to conduct a business in  
44 this state if a business for which the person is responsible:



(a) Is organized pursuant to title 7 of NRS, other than a business organized pursuant to chapter 82 or 84 of NRS:

(b) Has an office or other base of operations in this state; or

(c) Pays wages or other remuneration to a natural person who performs in this state any of the duties for which he is paid.

8. A person who takes part in a trade show or convention held in this state for a purpose related to the conduct of a business is not required to obtain a business license specifically for that event.

**Sec. 188.** Section 6 of chapter 458, Statutes of Nevada 1999, at page 2133, is hereby amended to read as follows:

Sec. 6. The amendatory provisions of *sections 2 to 5, inclusive, of* this act expire by limitation on October 1, 2029.

**Sec. 189.** 1. NRS 353.272, 375.025, 375.075, 463.4002, 463.4006, 463.4008, and 463.4009 are hereby repealed.

2. NRS 364A.010, 364A.020, 364A.030, 364A.040, 364A.050, 364A.060, 364A.070, 364A.080, 364A.090, 364A.100, 364A.110, 364A.120, 364A.130, 364A.135, 364A.140, 364A.150, 364A.151, 364A.152, 364A.1525, 364A.160, 364A.170, 364A.175, 364A.180, 364A.190, 364A.230, 364A.240, 364A.250, 364A.260, 364A.270, 364A.280, 364A.290, 364A.300, 364A.310, 364A.320, 364A.330, 364A.340, 364A.350, 463.4001, 463.4004, 463.401, 463.4015, 463.402, 463.403, 463.404, 463.4045, 463.405, 463.4055 and 463.406 are hereby repealed.

**Sec. 190.** Except as otherwise provided by specific statute:

1. After the close of the 2003-2004 Fiscal Year and after the close of the 2004-2005 Fiscal Year, the Interim Finance Committee shall determine the amount, if any, by which the total revenue from all sources to the State General Fund, excluding reversions to the State General Fund, exceeds:

(a) One hundred seven percent of the total revenue from all sources to the State General Fund as projected by the 2003 Legislature for the applicable fiscal year; and

(b) The total amount of all applicable contingent appropriations enacted by the 2003 Legislature for which the conditions for the contingent appropriations were satisfied.

2. If the amount determined pursuant to subsection 1 is greater than \$0, the Interim Finance Committee, upon making the determination, shall cause to be transferred from the State General Fund to the Fund to Stabilize the Operation of the State Government created by NRS 353.288 the portion of the amount determined pursuant to subsection 1 that may be transferred without exceeding



1 the permissible balance of the Fund to Stabilize the Operation of the  
2 State Government as set forth in NRS 353.288.

3 3. If less than the full amount determined pursuant to  
4 subsection 1 is transferred to the Fund to Stabilize the Operation of  
5 the State Government pursuant to subsection 2, the Interim Finance  
6 Committee shall cause to be transferred from the State General Fund  
7 to the Fund for Tax Accountability created by section 191 of this act  
8 the remainder of the amount determined pursuant to subsection 1.

9 **Sec. 191.** 1. The Fund for Tax Accountability is hereby  
10 created as a special revenue fund.

11 2. Money from the Fund may be appropriated only for the  
12 purpose of supplementing future revenue of this state to allow the  
13 reduction of the rate or amount of a tax or fee.

14 3. This section does not authorize a refund or other return of  
15 any tax or fee paid to this state pursuant to any statute or regulation  
16 in effect at the time the tax or fee was paid.

17 **Sec. 192.** Notwithstanding the provisions of this act and any  
18 other provision of law to the contrary, a public utility or local  
19 government franchise may increase its previously approved rates by  
20 an amount which is reasonably estimated to produce an amount of  
21 revenue equal to the amount of any tax liability incurred by the  
22 public utility or local government franchise before January 1, 2005,  
23 as a result of the provisions of this act.

24 **Sec. 193.** Notwithstanding the provisions of section 61 of  
25 Assembly Bill No. 553 of the 72nd Session of the Nevada  
26 Legislature, the sums appropriated to the Interim Finance  
27 Committee by subsection 1 of that section may be allocated and  
28 used pursuant to that section for information technology and  
29 additional operational costs that may be required by the Department  
30 of Taxation or other state agency to implement or modify the  
31 collections of State General Fund revenues approved by the 19th  
32 Special Session of the Nevada Legislature.

33 **Sec. 194.** 1. There is hereby appropriated from the State  
34 General Fund to the Legislative Fund for use by the Legislative  
35 Committee on Taxation, Public Revenue and Tax Policy to exercise  
36 its powers pursuant to section 130 of this act, including, without  
37 limitation, to hire a consultant:

38 For Fiscal Year 2003-2004..... \$125,000  
39 For Fiscal Year 2004-2005..... \$125,000

40 2. The sums appropriated by subsection 1 are available for  
41 either fiscal year. Any balance of those sums must not be committed  
42 for expenditure after June 30, 2005, and reverts to the State General  
43 Fund as soon as all payments of money committed have been made.



\* S B 5 \*

1       **Sec. 195.** The provisions of:

2       1. Sections 77, 78, 172 and 173 of this act do not affect the  
3 amount of any license fees or taxes due for any period ending on or  
4 before June 30, 2003.

5       2. Sections 80, 82, 83 and 89 of this act do not apply to any  
6 taxes precollected pursuant to chapter 370 of NRS on or before  
7 June 30, 2003.

8       3. Sections 26 to 58, inclusive, of this act apply to any taxable  
9 amount paid for live entertainment that is collected on or after  
10 January 1, 2004.

11       4. Section 144 of this act does not apply to any contracts made  
12 on or before June 30, 2003.

13       **Sec. 196.** The provisions of subsection 2 of section 189 of this  
14 act do not:

15       1. Affect any rights, duties or liability of any person relating to  
16 any taxes imposed pursuant to chapter 364A of NRS for any period  
17 ending before January 1, 2004.

18       2. Apply to the administration, collection and enforcement of  
19 any taxes imposed pursuant to chapter 364A of NRS for any period  
20 ending before January 1, 2004.

21       **Sec. 197.** The Budget Division of the Department of  
22 Administration and the Fiscal Analysis Division of the Legislative  
23 Counsel Bureau shall jointly:

24       1. Identify all departments, institutions and agencies of the  
25 Executive Department of the State Government that administer  
26 programs for the treatment of alcohol and drug abuse or provide  
27 funding to local governments for such programs;

28       2. Develop a proposal for coordinating such programs,  
29 reducing the administrative costs associated with such programs and  
30 maximizing the use of state revenue being expended for such  
31 programs; and

32       3. Report their recommendations to the Governor and the  
33 Director of the Legislative Counsel Bureau not later than  
34 December 1, 2004.

35       **Sec. 198.** 1. This section and sections 190, 191 and 196 of  
36 this act become effective upon passage and approval.

37       2. Sections 59, 60, 67, 69, 75 to 80, 81, 82, 83, 84 to 88,  
38 inclusive, 90 to 93, inclusive, 98, 101, 112, 114, 116, 125 to 132,  
39 inclusive, 144 to 165, inclusive, 168, 169.5, 172 to 175, inclusive,  
40 177, 178, 180, 184, 185, 186, 188 and 192 to 195, inclusive, and  
41 197 of this act and subsection 1 of section 189 of this act become  
42 effective:

43       (a) Upon passage and approval for the purpose of adopting  
44 regulations and performing any other preparatory administrative  
45 tasks that are necessary to carry out the provisions of this act; and





- 1 (b) On July 1, 2003, for all other purposes.  
2 3. Sections 1 to 58, inclusive, 61 to 66, inclusive, 68, 70 to 74,  
3 inclusive, 89, 118 to 124, inclusive, 133, 135, 141, 169, 170, 171,  
4 176, 179, 181, 182 and 183 of this act and subsection 2 of section  
5 189 of this act become effective:  
6 (a) Upon passage and approval for the purpose of adopting  
7 regulations and performing any other preparatory administrative  
8 tasks that are necessary to carry out the provisions of this act; and  
9 (b) On January 1, 2004, for all other purposes.  
10 4. Sections 80.5, 82.5, 83.5, 94 to 97, inclusive, 99, 100, 102 to  
11 111, inclusive, 166, 167 and 187 of this act become effective:  
12 (a) Upon passage and approval for the purpose of adopting  
13 regulations and performing any other preparatory administrative  
14 tasks that are necessary to carry out the provisions of this act; and  
15 (b) On July 1, 2004, for all other purposes.  
16 5. Sections 134, 136 to 140, inclusive, 142 and 143 of this act  
17 become effective on August 1, 2003.  
18 6. Sections 113, 115 and 117 of this act become effective at  
19 12:01 a.m. on October 1, 2029.  
20 7. Sections 126 to 131, inclusive, of this act expire by  
21 limitation on June 30, 2005.  
22 8. Section 169.5 of this act expires by limitation on July 1,  
23 2008.  
24 9. Sections 112, 114 and 116 of this act expire by limitation on  
25 September 30, 2029.

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#### LEADLINES OF REPEALED SECTIONS

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- 353.272 "Fund" defined.  
364A.010 Definitions.  
364A.020 "Business" defined.  
364A.030 "Commission" defined.  
364A.040 "Employee" defined.  
364A.050 "Wages" defined.  
364A.060 Regulations of Nevada Tax Commission.  
364A.070 Maintenance and availability of records of  
business; penalty.  
364A.080 Examination of records by Department; payment  
of expenses of Department for examination of records outside  
State.  
364A.090 Authority of Executive Director to request  
information to carry out chapter.



**364A.100 Confidentiality of records and files of Department.**

**364A.110 Business Tax Account: Deposits; refunds.**

**364A.120 Activities constituting business.**

**364A.130 Business license required; application for license; activities constituting conduct of business.**

**364A.135 Revocation or suspension of business license for failure to comply with statutes or regulations.**

**364A.140 Imposition, payment and amount of tax; filing and contents of return.**

**364A.150 Calculation of total number of equivalent full-time employees; exclusion of hours of certain employees with lower incomes who received free child care from business.**

**364A.151 Exclusion of hours from calculation for employment of pupil as part of program that combines work and study.**

**364A.152 Responsibility of operator of facility for trade shows or conventions to pay tax on behalf of participants who do not have business license; exception.**

**364A.1525 Requirements to qualify as organization created for religious, charitable or educational purposes.**

**364A.160 Exemption for natural person with no employees during calendar quarter.**

**364A.170 Partial abatement of tax on new or expanded business.**

**364A.175 Exemption for activities conducted pursuant to certain contracts executed before July 1, 1991.**

**364A.180 Extension of time for payment; payment of interest during period of extension.**

**364A.190 Payment of penalty or interest not required under certain circumstances.**

**364A.230 Remedies of state are cumulative.**

**364A.240 Certification of excess amount collected; credit and refund.**

**364A.250 Limitations on claims for refund or credit; form and contents of claim; failure to file claim constitutes waiver; service of notice of rejection of claim.**

**364A.260 Interest on overpayments; disallowance of interest.**

**364A.270 Injunction or other process to prevent collection of tax prohibited; filing of claim condition precedent to maintaining action for refund.**

**364A.280 Action for refund: Time to sue; venue of action; waiver.**



**364A.290** Right of appeal on failure of Department to mail notice of action on claim; allocation of judgment for claimant.

**364A.300** Allowance of interest in judgment for amount illegally collected.

**364A.310** Standing to recover.

**364A.320** Action for recovery of erroneous refund: Jurisdiction; venue; prosecution by Attorney General.

**364A.330** Cancellation of illegal determination: Procedure; limitation.

**364A.340** Proof of subcontractor's compliance with provisions of chapter.

**364A.350** Penalty for false or fraudulent returns, statements or records.

**375.025** Additional tax in certain counties.

**375.075** Additional tax in certain counties: Disposition and use of proceeds.

**463.4001** Definitions.

**463.4002** "Auditorium" defined.

**463.4004** "Casino showroom" defined.

**463.4006** "Instrumental music" defined.

**463.4008** "Mechanical music" defined.

**463.4009** "Mechanical speech" defined.

**463.401** Levy; amount; exemptions.

**463.4015** Types of entertainment which are not subject to casino entertainment tax.

**463.402** Forms for reports; regulations and standards.

**463.403** Monthly reports and payments; overpayments and underpayments; interest.

**463.404** Remittances must be deposited in State General Fund; refunds of tax erroneously paid.

**463.4045** Refund of overpayment.

**463.405** Records of receipts: Maintenance; inspection.

**463.4055** Ticket for admission to certain establishments must indicate whether tax is included in price of ticket.

**463.406** Penalties.

