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)

(Reprinted with amendments adopted on June 7, 2003)

FIRST REPRINT **S.B. 5**

SENATE BILL NO. 5–COMMITTEE OF THE WHOLE

JUNE 11, 2003

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.

~

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

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:

* S B 5 *

Section 1. Title 32 of NRS is hereby amended by adding thereto a new chapter to consist of the provisions set forth as sections 2 to 24, inclusive, of this act.

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

Sec. 3. ***"Commission" means the Nevada Tax Commission.***

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

Sec. 5. ***"Employment" has the meaning ascribed to it in NRS 612.065 to 612.145, inclusive.***

Sec. 6. ***"Taxpayer" means any person liable for the tax imposed by this chapter.***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(f) Exchanges of information pursuant to subsection 3.

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

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

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

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

(a) File with the Department:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. The interest must be paid:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. The term does not include a governmental entity.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 38. ***1. The Board shall:***

(a) Collect the tax imposed by this chapter from taxpayers who are licensed gaming establishments; and

(b) Adopt such regulations as are necessary to carry out the provisions of paragraph (a). The regulations must be adopted in accordance with the provisions of chapter 233B of NRS and must be codified in the Nevada Administrative Code.

2. The Department shall:

(a) Collect the tax imposed by this chapter from all other taxpayers; and

(b) Adopt such regulations as are necessary to carry out the provisions of paragraph (a).

3. For the purposes of:

(a) Subsection 1, the provisions of chapter 463 of NRS relating to the payment, collection, administration and enforcement of gaming license fees and taxes, including, without limitation, any provisions relating to the imposition of penalties and interest, shall be deemed to apply to the payment, collection, administration and enforcement of the taxes imposed by this chapter to the extent that those provisions do not conflict with the provisions of this chapter.

(b) Subsection 2, the provisions of chapter 360 of NRS relating to the payment, collection, administration and enforcement of taxes, including, without limitation, any provisions relating to the imposition of penalties and interest, shall be deemed to apply to the payment, collection, administration and enforcement of the taxes imposed by this chapter to the extent that those provisions do not conflict with the provisions of this chapter.

4. To ensure that the tax imposed by section 36 of this act is collected fairly and equitably, the Board and the Department shall, jointly, coordinate the administration and regulation of the provisions of this chapter.

Sec. 39. ***1. Each taxpayer who is a licensed gaming establishment shall file with the Board, on or before the 24th day of each month, a report showing the amount of all taxable receipts for the preceding month. The report must be in a form prescribed by the Board.***

2. All other taxpayers shall file with the Department, on or before the 24th day of each month, a report showing the amount of all taxable receipts for the preceding month. The report must be in a form prescribed by the Department.

3. Each report required to be filed by this section must be accompanied by the amount of the tax that is due for the month covered by the report.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 44. *1. If:*

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

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

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

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

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

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

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

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

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

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

(b) The tax payable on the amount collected in the amount of taxes reported,

in the first return filed with the Board or the Department after that collection.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. The interest must be paid:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. The term does not include:

(a) A governmental entity.

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

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

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

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

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

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

2. The term includes:

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

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

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

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

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

3. The term does not include:

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

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

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

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

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

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

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

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

2. An application for a business license must:

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

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

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

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

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

3. The application must be signed by:

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

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

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

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

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

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

7. For the purposes of sections 61 to 66, inclusive, of this act, a person shall be deemed to conduct a business in 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. 67. NRS 360.095 is hereby amended to read as follows:

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

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

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

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

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

(a) Equitably among eligible taxpayers; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

360.300 1. If a person fails to file a return or the Department is not satisfied with the return or returns of any tax, contribution or premium or amount of tax, contribution or premium required to be paid to the State by any person, in accordance with the applicable provisions of this chapter, chapter 362, ~~[364A,]~~ 369, 370, 372, 372A, 374, 377, 377A or 444A of NRS, NRS 482.313, or chapter 585 or 680B of NRS ***, or sections 2 to 24, inclusive, of this act,*** as administered or audited by the Department, it may compute and determine the amount required to be paid upon the basis of:

(a) The facts contained in the return;

(b) Any information within its possession or that may come into its possession; or

(c) Reasonable estimates of the amount.

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

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

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

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

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

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

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

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

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

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

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

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

(b) The amount of the relief.

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

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

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

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

(b) Not later than 6 years after the last recording of an abstract of judgment or of a certificate constituting a lien for tax owed,

give a notice of the delinquency and a demand to transmit personally or by registered or certified mail to any person, including, without limitation, any officer or department of this state or any political subdivision or agency of this state, who has in his possession or under his control any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent or person against whom a determination has been made which remains unpaid, or owing any debts to the delinquent or that person. In the case of any state officer, department or agency, the notice must be given to the officer, department or agency before the Department presents the claim of the delinquent taxpayer to the State Controller.

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

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

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

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

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

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

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

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

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

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

(a) The business is consistent with:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) Add additional requirements that a business must meet to qualify for a partial abatement,

if the Commission determines that such action is necessary.

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

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

(a) The Department;

(b) The Nevada Tax Commission; and

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

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

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

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

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

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

8. A county treasurer:

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

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

9. The Commission on Economic Development:

(a) Shall adopt regulations relating to:

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

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

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

10. The Nevada Tax Commission:

(a) Shall adopt regulations regarding:

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

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

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

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

Sec. 75. NRS 360A.020 is hereby amended to read as follows:

360A.020 The Department shall adopt ~~[such]~~ ***:***

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

2. Regulations providing for:

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

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

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

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

2. ~~[The]~~ ***An*** application for a business license must:

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

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

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

(d) Be accompanied by a fee of ~~[$25;]~~ ***$75;*** and

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

3. The application must be signed by:

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

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

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

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

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

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

7. For the purposes of this chapter, a person shall be deemed to conduct a business in this state if a business for which the person is responsible:

(a) Is ~~[incorporated]~~ ***organized*** pursuant to ~~[chapter 78 or 78A]~~ ***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.

~~[6.]~~ ***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. 77. NRS 369.174 is hereby amended to read as follows:

369.174 Each month, the State Controller shall transfer to the Tax on Liquor Program Account in the State General Fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds ~~[$1.90]~~ ***$3.45*** per wine gallon.

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

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

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

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

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

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

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

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

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

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

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

Sec. 80. NRS 370.165 is hereby amended to read as follows:

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

Sec. 80.5. NRS 370.165 is hereby amended to read as follows:

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

Sec. 81. NRS 370.220 is hereby amended to read as follows:

370.220 In the sale of any cigarette revenue stamps or any metered machine settings to a licensed cigarette dealer, the Department and its agents shall allow the purchaser a discount of ~~[3]~~ ***0.5*** percent against the amount of excise tax otherwise due for the services rendered in affixing cigarette revenue stamps or metered machine impressions to the cigarette packages.

Sec. 82. NRS 370.260 is hereby amended to read as follows:

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

2. The Department shall:

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

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to ~~[12.5]~~ ***35*** mills per cigarette to the State Treasurer for deposit to the credit of the Account for the Tax on Cigarettes in the State General Fund.

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

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

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

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

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

2. The Department shall:

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

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

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

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

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

Sec. 83. NRS 370.350 is hereby amended to read as follows:

370.350 1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is ~~[17.5]~~ ***40*** mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

Sec. 83.5. NRS 370.350 is hereby amended to read as follows:

370.350 1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is ~~[40]~~ ***42.5*** mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

Sec. 84. NRS 370.450 is hereby amended to read as follows:

370.450 1. Except as otherwise provided in subsection 2, there is hereby imposed upon the purchase or possession of products made from tobacco, other than cigarettes, by a customer in this state a tax of 30 percent of the wholesale price of those products.

2. The provisions of subsection 1 do not apply to those products which are:

(a) Shipped out of the State for sale and use outside the State; or

(b) Displayed or exhibited at a trade show, convention or other exhibition in this state by a manufacturer or wholesale dealer who is not licensed in this state.

3. This tax must be collected and paid by the wholesale dealer to the Department, in accordance with the provisions of NRS 370.465, after the sale or distribution of those products by the wholesale dealer. The wholesale dealer is entitled to retain ~~[2]~~ ***0.5*** percent of the taxes collected to cover the costs of collecting and administering the taxes ~~[.]~~ ***if the taxes are paid in accordance with the provisions of NRS 370.465.***

4. Any wholesale dealer who sells or distributes any of those products without paying the tax provided for by this section is guilty of a misdemeanor.

Sec. 85. NRS 370.490 is hereby amended to read as follows:

370.490 1. The Department shall allow a credit of 30 percent of the wholesale price, less a discount of ~~[2]~~ ***0.5*** percent for the services rendered in collecting the tax, for products made from tobacco, other than cigarettes, upon which the tax has been paid pursuant to NRS 370.450 and that may no longer be sold. If the products have been purchased and delivered, a credit memo of the manufacturer is required for proof of returned merchandise.

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

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

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

372.130 At the time of making an application, the applicant must pay to the Department a permit fee of ~~[$1]~~ ***$5*** for each permit.

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

372.140 A seller whose permit has been previously suspended or revoked must pay the Department a fee of ~~[$1]~~ ***$5*** for the renewal or issuance of a permit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. The county recorder of a county:

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

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

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

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

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

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

375.018 With regard to the administration of ~~[the real property transfer tax,]~~ ***any tax imposed by this chapter,*** the county recorder shall apply the following principles:

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

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

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

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

(a) Equitably among eligible taxpayers; and

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

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

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

2. The buyer and seller are jointly and severally liable for the payment of the taxes imposed by NRS 375.020 ~~[and 375.025]~~ and any penalties and interest imposed pursuant to subsection 3. The escrow holder is not liable for the payment of the taxes imposed by NRS 375.020 ~~[and 375.025]~~ or any penalties or interest imposed pursuant to subsection 3.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) Related predevelopment expenses;

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

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

(e) The creation of related trust funds.

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

375.090 The tax imposed by NRS 375.020 ~~[and 375.025]~~ does not apply to:

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

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

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

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

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

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

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

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

(a) The trustor of the trust;

(b) The trustor's legal representative; or

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

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

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

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

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

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

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

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

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,

if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.

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

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

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

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

14. A transfer to an educational foundation. As used in this subsection, "educational foundation" has the meaning ascribed to it in subsection 3 of NRS 388.750.

15. A transfer to a university foundation. As used in this subsection, "university foundation" has the meaning ascribed to it in subsection 3 of NRS 396.405.

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

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

375.090 The ~~[tax]~~ ***taxes*** imposed by NRS 375.020 ~~[does]~~ ***and section 95 of this act do*** not apply to:

1. A mere change in ~~[identity, form or place of organization, such as a transfer between a corporation and its parent corporation, a subsidiary or an affiliated corporation if the affiliated corporation has identical common ownership.]~~ ***the name of the owner of the property without a change in the ownership interest of the property.***

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

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

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

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

~~6.]~~ A transfer of title between spouses, including gifts ~~[.~~

~~7. A transfer of title between spouses]~~ ***, or*** to effect a property settlement agreement or between former spouses in compliance with a decree of divorce.

~~[8.]~~ ***6.*** A transfer of title to or from a trust ~~[, if the transfer is made]~~ without consideration ~~[, and is made to or from:~~

~~(a) The trustor of the trust;~~

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

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

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

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

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

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

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

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

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

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

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,

if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.

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

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

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

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

~~[14. A transfer to an educational foundation. As used in this subsection, "educational foundation" has the meaning ascribed to it in subsection 3 of NRS 388.750.~~

~~15. A transfer to a university foundation. As used in this subsection, "university foundation" has the meaning ascribed to it in subsection 3 of NRS 396.405.~~

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

Sec. 103. NRS 375.120 is hereby amended to read as follows:

375.120 The county recorder shall:

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

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

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

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

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

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

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

(a) The amount of the ~~[real property transfer]~~ tax and any interest or penalties due;

(b) The name and address of the person who is liable for the amount due as they appear on the records of the county; and

(c) That the county recorder has complied with all procedures required by law for determining the amount due.

2. From the time of the recording of the certificate, the amount due, including interest and penalties, constitutes:

(a) A lien upon the real property for which the tax was due if the person who owes the tax still owns the property; or

(b) A demand for payment if the property has been sold or otherwise transferred to another person.

3. The lien has the effect and priority of a judgment lien and continues for 5 years after the time of the recording of the certificate unless sooner released or otherwise discharged.

4. Within 5 years after the date of recording the certificate or within 5 years after the date of the last extension of the lien pursuant to this subsection, the lien may be extended by recording a new certificate in the office of the county recorder. From the time of recording the new certificate, the lien is extended for 5 years, unless sooner released or otherwise discharged.

Sec. 106. NRS 375.170 is hereby amended to read as follows:

375.170 1. If a person is delinquent in the payment of ~~[the real property transfer]~~ ***any*** tax ***imposed by this chapter*** or has not paid the amount of a deficiency determination, the county may bring an action in a court of this state, a court of any other state or a court of the United States that has competent jurisdiction to collect the delinquent or deficient amount, penalties and interest. The action:

(a) May not be brought if the decision that the payment is delinquent or that there is a deficiency determination is on appeal to a hearing officer pursuant to NRS 375.320.

(b) Must be brought not later than 3 years after the payment became delinquent or the determination became final.

2. The district attorney shall prosecute the action. The provisions of the Nevada Revised Statutes, Nevada Rules of Civil Procedure and Nevada Rules of Appellate Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings. In the action, a writ of attachment may issue. A bond or affidavit is not required before an attachment may be issued.

3. In an action, a certificate by the county recorder showing the delinquency is prima facie evidence of:

(a) The determination of the tax or the amount of the tax;

(b) The delinquency of the amounts; and

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

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

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

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

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

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

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

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

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

(g) To obtain specific advice from the county recorder concerning ~~[real property transfer]~~ ***any*** tax.

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

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

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

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

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

(i) To a full explanation of the authority of the county recorder to collect the ~~[real property transfer]~~ tax or to collect ***a*** delinquent ~~[real property transfer]~~ tax, including, without limitation, the procedures and notices for review and appeal that are required for the protection of the taxpayer. An explanation which meets the requirements of this section must also be included with each notice to a taxpayer that an audit will be conducted by the county.

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

(1) The tax is paid;

(2) The period of limitation for collecting the tax expires;

(3) The lien is the result of an error by the county recorder;

(4) The county recorder determines that the taxes, interest and penalties are secured sufficiently by a lien on other real property;

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

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

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

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

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

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

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

1. Keeping of records sufficient for audit purposes;

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

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

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

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

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

375.300 The county recorder shall provide a taxpayer with a response to any written request submitted by the taxpayer that relates to a ~~[real property transfer]~~ tax ***imposed by this chapter*** within 30 days after the county treasurer receives the request.

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

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

(a) The reason for the waiver;

(b) The amount of the tax, penalty and interest owed by the taxpayer; and

(c) The amount of the tax, penalty and interest waived by the county.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) The name of the corporation;

(b) The file number of the corporation, if known;

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

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

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

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

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

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

4. Upon filing the list required by:

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

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

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

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

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

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

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

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

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

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

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

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

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

2. Upon filing:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. Upon filing:

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

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

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

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

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

Sec. 121. NRS 87.510 is hereby amended to read as follows:

87.510 1. A registered limited-liability partnership shall, on or before the first day of the second month after the filing of its certificate of registration with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of the filing of its certificate of registration with the Secretary of State occurs, file with the Secretary of State, on a form furnished by him, a list that contains:

(a) The name of the registered limited-liability partnership;

(b) The file number of the registered limited-liability partnership, if known;

(c) The names of all of its managing partners;

(d) The mailing or street address, either residence or business, of each managing partner;

(e) The name and street address of the resident agent of the registered limited-liability partnership; and

(f) The signature of a managing partner of the registered limited-liability partnership certifying that the list is true, complete and accurate.

Each list filed pursuant to this subsection must be accompanied by a declaration under penalty of perjury that the registered limited-liability partnership has complied with the provisions of ~~[chapter 364A of NRS.]~~ ***section 66 of this act.***

2. Upon filing:

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

(b) Each annual list required by subsection 1, the registered limited-liability partnership shall pay to the Secretary of State a fee of $85.

3. The Secretary of State shall, at least 60 days before the last day for filing each annual list required by subsection 1, cause to be mailed to the registered limited-liability partnership a notice of the fee due pursuant to subsection 2 and a reminder to file the annual list required by subsection 1. The failure of any registered limited-liability partnership to receive a notice or form does not excuse it from complying with the provisions of this section.

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

5. An annual list that is filed by a registered limited-liability partnership which is not in default more than 60 days before it is due shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

Sec. 122. NRS 88.395 is hereby amended to read as follows:

88.395 1. A limited partnership shall, on or before the first day of the second month after the filing of its certificate of limited partnership with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of the filing of its certificate of limited partnership occurs, file with the Secretary of State, on a form furnished by him, a list that contains:

(a) The name of the limited partnership;

(b) The file number of the limited partnership, if known;

(c) The names of all of its general partners;

(d) The mailing or street address, either residence or business, of each general partner;

(e) The name and street address of the resident agent of the limited partnership; and

(f) The signature of a general partner of the limited partnership certifying that the list is true, complete and accurate.

Each list filed pursuant to this subsection must be accompanied by a declaration under penalty of perjury that the limited partnership has complied with the provisions of [~~chapter 364A of NRS.~~] ***section 66 of this act.***

2. Upon filing:

(a) The initial list required by subsection 1, the limited partnership shall pay to the Secretary of State a fee of $165.

(b) Each annual list required by subsection 1, the limited partnership shall pay to the Secretary of State a fee of $85.

3. The Secretary of State shall, 60 days before the last day for filing each annual list required by subsection 1, cause to be mailed to each limited partnership required to comply with the provisions of this section which has not become delinquent a notice of the fee due pursuant to the provisions of subsection 2 and a reminder to file the annual list. Failure of any limited partnership to receive a notice or form does not excuse it from the penalty imposed by NRS 88.400.

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

5. An annual list for a limited partnership not in default that is received by the Secretary of State more than 60 days before its due date shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

6. A filing made pursuant to this section does not satisfy the provisions of NRS 88.355 and may not be substituted for filings submitted pursuant to NRS 88.355.

Sec. 123. NRS 88A.600 is hereby amended to read as follows:

88A.600 1. A business trust formed pursuant to this chapter shall, on or before the first day of the second month after the filing of its certificate of trust with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of the filing of its certificate of trust with the Secretary of State occurs, file with the Secretary of State, on a form furnished by him, a list signed by at least one trustee that contains the name and mailing address of its resident agent and at least one trustee. Each list filed pursuant to this subsection must be accompanied by a declaration under penalty of perjury that the business trust has complied with the provisions of **[**~~chapter 364A of NRS.~~**]** ***section 66 of this act.***

2. Upon filing:

(a) The initial list required by subsection 1, the business trust shall pay to the Secretary of State a fee of $165.

(b) Each annual list required by subsection 1, the business trust shall pay to the Secretary of State a fee of $85.

3. The Secretary of State shall, 60 days before the last day for filing each annual list required by subsection 1, cause to be mailed to each business trust which is required to comply with the provisions of NRS 88A.600 to 88A.660, inclusive, and which has not become delinquent, the blank forms to be completed and filed with him. Failure of a business trust to receive the forms does not excuse it from the penalty imposed by law.

4. An annual list for a business trust not in default which is received by the Secretary of State more than 60 days before its due date shall be deemed an amended list for the previous year.

Sec. 124. NRS 89.250 is hereby amended to read as follows:

89.250 1. Except as otherwise provided in subsection 2, a professional association shall, on or before the first day of the second month after the filing of its articles of association with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its organization occurs in each year, furnish a statement to the Secretary of State showing the names and residence addresses of all members and employees in the association and certifying that all members and employees are licensed to render professional service in this state.

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

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

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

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

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

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

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

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

4. Upon filing:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5. Any recommended legislation proposed by the Committee must be approved by a majority of the members of the Senate and *by a majority of the members of the Assembly serving on the Committee.*

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

Sec. 130. *The Committee may:*

1. Review and study:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

218.53883 1. The Committee shall:

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

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

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

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

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

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

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

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

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

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

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

(6) The governmental services tax imposed by or pursuant to chapter 371 of NRS;

(7) The tax imposed on gaming licensees by or pursuant to chapter 463 of NRS;

(8) Property taxes imposed pursuant to chapter 361 of NRS;

(9) The tax on the transfer of real property imposed by or pursuant to chapter 375 of NRS; and

(10) Any other state or local tax.

(b) The proper crediting of gasoline tax revenue if the collection is moved to the terminal rack level.

3. The Committee may:

(a) Conduct investigations and hold hearings in connection with its review and study;

(b) Contract with one or more consultants to obtain technical advice concerning the study conducted pursuant to NRS 218.53884;

(c) Apply for any available grants and accept any gifts, grants or donations and use any such gifts, grants or donations to aid the committee in carrying out its duties pursuant to this chapter;

(d) Direct the Legislative Counsel Bureau to assist in its research, investigations, review and study; and

(e) Recommend to the Legislature, as a result of its review and study, any appropriate legislation.

Sec. 133. NRS 233B.039 is hereby amended to read as follows:

233B.039 1. The following agencies are entirely exempted from the requirements of this chapter:

(a) The Governor.

(b) The Department of Corrections.

(c) The University and Community College System of Nevada.

(d) The Office of the Military.

(e) ~~[The]~~ ***Except as otherwise provided in section 38 of this act, the*** State Gaming Control Board.

(f) The Nevada Gaming Commission.

(g) The Welfare Division of the Department of Human Resources.

(h) The Division of Health Care Financing and Policy of the Department of Human Resources.

(i) The State Board of Examiners acting pursuant to chapter 217 of NRS.

(j) Except as otherwise provided in NRS 533.365, the Office of the State Engineer.

(k) The Division of Industrial Relations of the Department of Business and Industry acting to enforce the provisions of NRS 618.375.

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

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

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

3. The special provisions of:

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

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

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

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

(e) NRS 90.800 for the use of summary orders in contested cases,

prevail over the general provisions of this chapter.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(1) The amount of tax due and the appropriate year;

(2) The name of the record owner of the property;

(3) A description of the property sufficient for identification; and

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

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

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

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

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

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

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

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

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

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

244.3358 1. A county whose population is less than 100,000 may by ordinance assign to a district created pursuant to chapter 318 of NRS which has been granted the basic power of furnishing recreational facilities all or any portion of the proceeds of any tax on the revenues from the rental of transient lodging which is imposed by the county and collected within the boundaries of the district, except the tax imposed pursuant to NRS 244.3352 ***,*** [~~or~~] a tax imposed pursuant to NRS 244.3351 [~~.~~] ***or the tax imposed pursuant to section 134 of this act.***

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

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

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

(b) The refinancing of any such bonds or obligations.

The consent of the board of county commissioners must be given by resolution. If any proceeds are pledged pursuant to this subsection, the assignment of the proceeds may not be revoked until the bonds or short-term or medium-term obligations for which the proceeds were pledged have been completely repaid.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

268.095 1. The city council or other governing body of each incorporated city in this state, whether organized under general law or special charter, may:

(a) Except as otherwise provided in NRS 268.0968 and 576.128, fix, impose and collect for revenues or for regulation, or both, a license tax on all character of lawful trades, callings, industries, occupations, professions and businesses conducted within its corporate limits.

(b) Assign the proceeds of any one or more of such license taxes to the county within which the city is situated for the purpose or purposes of making the proceeds available to the county:

(1) As a pledge as additional security for the payment of any general obligation bonds issued pursuant to NRS 244A.597 to 244A.655, inclusive;

(2) For redeeming any general obligation bonds issued pursuant to NRS 244A.597 to 244A.655, inclusive;

(3) For defraying the costs of collecting or otherwise administering any such license tax so assigned, of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby;

(4) For operating and maintaining recreational facilities under the jurisdiction of the county fair and recreation board;

(5) For improving, extending and bettering recreational facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

(6) For constructing, purchasing or otherwise acquiring such recreational facilities.

(c) Pledge the proceeds of any tax imposed on the revenues from the rental of transient lodging pursuant to this section for the payment of any general or special obligations issued by the city for a purpose authorized by the laws of this state.

(d) Use the proceeds of any tax imposed pursuant to this section on the revenues from the rental of transient lodging:

(1) To pay the principal, interest or any other indebtedness on any general or special obligations issued by the city pursuant to the laws of this state;

(2) For the expense of operating or maintaining, or both, any facilities of the city; and

(3) For any other purpose for which other money of the city may be used.

2. The proceeds of any tax imposed pursuant to this section that are pledged for the repayment of general obligations may be treated as "pledged revenues" for the purposes of NRS 350.020.

3. No license to engage in any type of business may be granted unless the applicant for the license signs an affidavit affirming that the business has complied with the provisions of ~~[chapter 364A of NRS.]~~ ***section 66 of this act.*** The city licensing agency shall provide upon request an application for a business license pursuant to ~~[chapter 364A of NRS.]~~ ***section 66 of this act.***

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

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

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

5. Any license tax levied under the provisions of this section constitutes a lien upon the real and personal property of the business upon which the tax was levied until the tax is paid. The lien has the same priority as a lien for general taxes. The lien must be enforced in the following manner:

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

(1) The amount of tax due and the appropriate year;

(2) The name of the record owner of the property;

(3) A description of the property sufficient for identification; and

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

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

6. The city council or other governing body of each incorporated city may delegate the power and authority to enforce such liens to the county fair and recreation board. If the authority is so delegated, the governing body shall revoke or suspend the license of a business upon certification by the board that the license tax has become delinquent, and shall not reinstate the license until the tax is paid. Except as otherwise provided in NRS 268.0966, all information concerning license taxes levied by an ordinance authorized by this section or other information concerning the business affairs or operation of any licensee obtained as a result of the payment of those license taxes or as the result of any audit or examination of the books of the city by any authorized employee of a county fair and recreation board for any license tax levied for the purpose of NRS 244A.597 to 244A.655, inclusive, is confidential and must not be disclosed by any member, official or employee of the county fair and recreation board or the city imposing the license tax unless the disclosure is authorized by the affirmative action of a majority of the members of the appropriate county fair and recreation board. Continuing disclosure may be so authorized under an agreement with the Department of Taxation for the exchange of information concerning taxpayers.

7. The powers conferred by this section are in addition and supplemental to, and not in substitution for, and the limitations imposed by this section do not affect the powers conferred by, any other law. No part of this section repeals or affects any other law or

any part thereof, it being intended that this section provide a separate method of accomplishing its objectives, and not an exclusive one.

Sec. 142. NRS 268.0966 is hereby amended to read as follows:

268.0966 On or before August 15 of each year, the governing body of each city shall submit a report to the Department of Taxation which states:

1. The rate of all taxes imposed on the revenues from the rental of transient lodging pursuant to NRS 268.095 and 268.096 and any special act in the preceding fiscal year;

2. The total amount of revenue collected from all taxes imposed on the revenues from the rental of transient lodging pursuant to NRS 268.095 and 268.096 and any special act in the preceding fiscal year; ~~[and]~~

3. ***The total amount of revenue collected from the tax imposed on the revenues from the rental of transient lodging pursuant to section 140 of this act; and***

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

Sec. 143. NRS 268.0968 is hereby amended to read as follows:

268.0968 1. Except as otherwise provided in NRS 268.096 and 268.801 to 268.808, inclusive, ***and section 140 of this act,*** a city located in a county whose population is 400,000 or more shall not impose a new tax on the rental of transient lodging or increase the rate of an existing tax on the rental of transient lodging after March 25, 1991.

2. Except as otherwise provided in NRS 268.7845 ~~[,]~~ ***and section 140 of this act,*** a city located in a county whose population is 100,000 or more but less than 400,000 shall not impose a new tax on the rental of transient lodging or increase the rate of an existing tax on the rental of transient lodging after March 25, 1991.

3. The Legislature hereby declares that the limitation imposed by subsection 2 will not be repealed or amended except ***as otherwise provided in section 140 of this act or*** to allow the imposition of an increase in such a tax for:

(a) The promotion of tourism;

(b) The construction or operation of tourism facilities by a convention and visitors authority; or

(c) The acquisition, establishment, construction or expansion of one or more railroad grade separation projects.

Sec. 144. Chapter 338 of NRS is hereby amended by adding thereto a new section to read as follows:

A public body shall include in each contract for the construction, alteration or repair of any public work a clause requiring each contractor, subcontractor and other person who provides labor, equipment, materials, supplies or services for the public work to comply with the requirements of all applicable state and local laws, including, without limitation, any applicable licensing requirements and requirements for the payment of sales and use taxes on equipment, materials and supplies provided for the public work.

Sec. 145. Chapter 353 of NRS is hereby amended by adding thereto a new section to read as follows:

"Account" means the Disaster Relief Account created by NRS 353.2735.

Sec. 146. NRS 353.1465 is hereby amended to read as follows:

353.1465 1. Upon approval of the State Board of Finance, a state agency may enter into contracts with issuers of credit cards or debit cards or operators of systems that provide for the electronic transfer of money to provide for the acceptance of credit cards, debit cards or electronic transfers of money by the agency:

(a) For the payment of money owed to the agency for taxes, interest, penalties or any other obligation; or

(b) In payment for goods or services.

2. Before a state agency may enter into a contract pursuant to subsection 1, the agency must submit the proposed contract to the State Treasurer for his review and transmittal to the State Board of Finance.

3. Except as otherwise provided in subsection 4, if the issuer or operator charges the state agency a fee for each use of a credit card or debit card or for each electronic transfer of money, the state agency may require the cardholder or the person requesting the electronic transfer of money to pay a fee ~~[,]~~ which must not exceed the amount charged to the state agency by the issuer or operator.

4. A state agency that is required to pay a fee charged by the issuer or operator for the use of a credit card or debit card or for an electronic transfer of money may, pursuant to NRS 353.148, file a claim with the Director of the Department of Administration for reimbursement of the fees paid to the issuer or operator during the immediately preceding quarter.

5. ***The Director of the Department of Administration shall adopt regulations providing for the submission of payments to state agencies pursuant to contracts authorized by this section.***

The regulations must not conflict with a regulation adopted pursuant to NRS 360A.020 or section 60 of this act.

6. As used in this section:

(a) “Cardholder” means the person or organization named on the face of a credit card or debit card to whom or for whose benefit the credit card or debit card is issued by an issuer.

(b) “Credit card” means any instrument or device, whether known as a credit card or credit plate ~~[,]~~ or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, property, goods, services or anything else of value on credit.

(c) “Debit card” means any instrument or device, whether known as a debit card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in depositing, obtaining or transferring funds.

(d) “Electronic transfer of money” has the meaning ascribed to it in NRS 463.01473.

(e) “Issuer” means a business organization, financial institution or authorized agent of a business organization or financial institution that issues a credit card or debit card.

Sec. 147. NRS 353.210 is hereby amended to read as follows:

353.210 1. Except as otherwise provided in subsection 6, on or before September 1 of each even-numbered year, all departments, institutions and other agencies of the Executive Department of the State Government, and all agencies of the Executive Department of the State Government receiving state money, fees or other money under the authority of the State, including those operating on money designated for specific purposes by the ***Nevada*** Constitution or otherwise, shall prepare, on blanks furnished them by the Chief, and submit to the Chief ~~[estimates]~~ ***:***

(a) The number of positions within the department, institution or agency that have been vacant for at least 12 months, the number of months each such position has been vacant and the reasons for each such vacancy; and

(b) Estimates of their expenditure requirements, together with all anticipated income from fees and all other sources, for the next 2 fiscal years compared with the corresponding figures of the last completed fiscal year and the estimated figures for the current fiscal year.

2. The Chief shall direct that one copy of the forms submitted pursuant to subsection 1, accompanied by every supporting schedule and any other related material, be delivered directly to the Fiscal Analysis Division of the Legislative Counsel Bureau on or before September 1 of each even-numbered year.

3. The Budget Division of the Department of Administration shall give advance notice to the Fiscal Analysis Division of the Legislative Counsel Bureau of any conference between the Budget Division of the Department of Administration and personnel of other state agencies regarding budget estimates. A fiscal analyst of the Legislative Counsel Bureau or his designated representative may attend any such conference.

4. The estimates of expenditure requirements submitted pursuant to subsection 1 must be classified to set forth the data of funds, organizational units, and the character and objects of expenditures, and must include a mission statement and measurement indicators for each program. The organizational units may be subclassified by functions and activities, or in any other manner at the discretion of the Chief.

5. If any department, institution or other agency of the Executive Department of the State Government, whether its money is derived from state money or from other money collected under the authority of the State, fails or neglects to submit estimates of its expenditure requirements as provided in this section, the Chief may, from any data at hand in his office or which he may examine or obtain elsewhere, make and enter a proposed budget for the department, institution or agency in accordance with the data.

6. Agencies, bureaus, commissions and officers of the Legislative Department, the Public Employees' Retirement System and the Judicial Department of the State Government shall submit to the Chief for his information in preparing the proposed executive budget the budgets which they propose to submit to the Legislature.

Sec. 148. NRS 353.213 is hereby amended to read as follows:

353.213 1. In preparing the proposed budget for the Executive Department of the State Government for each biennium, the Chief shall not exceed the limit upon total proposed expenditures for purposes other than construction from the State General Fund calculated pursuant to this section. The base for each biennium is the total expenditure, for the purposes limited, from the State General Fund appropriated and authorized by the Legislature for the ~~[biennium beginning on July 1, 1975.]~~ ***immediately preceding biennium, minus any amount transferred from the State General Fund to any other fund during that biennium.***

2. The limit for each biennium is calculated as follows:

(a) The amount of expenditure constituting the base is multiplied by the percentage of change in population ~~[for]~~ ***on July 1 of the first fiscal year in*** the current biennium from the population on ~~[July 1, 1974,]~~ ***July 1 of the first fiscal year in the immediately preceding biennium,*** and this product is added to or subtracted from the amount of expenditure constituting the base.

(b) The amount calculated pursuant to paragraph (a) is multiplied by the percentage of inflation or deflation, and this product is added to or subtracted from the amount calculated pursuant to paragraph (a).

(c) Subject to the limitations of this paragraph:

(1) If the amount resulting from the calculations pursuant to paragraphs (a) and (b) represents a net increase over the base biennium, the Chief may increase the proposed expenditure accordingly.

(2) If the amount represents a net decrease, the Chief shall decrease the proposed expenditure accordingly.

(3) If the amount is the same as in the base biennium, that amount is the limit of permissible proposed expenditure.

The proposed budget for each fiscal year of the biennium must provide for a reserve of not less than 5 percent nor more than ~~[10]~~ ***15*** percent of the total of all proposed appropriations from the State General Fund for the operation of all departments, institutions and agencies of the State Government and authorized expenditures from the State General Fund for the regulation of gaming for that fiscal year.

3. The ~~[revised estimate of]~~ population for the State ~~[issued by the United States Department of Commerce as of July 1, 1974, must be used, and]~~ ***certified by*** the Governor ~~[shall certify]~~ ***pursuant to NRS 360.285 must be used to calculate*** the percentage of increase or decrease in population for each ~~[succeeding biennium.]~~ ***biennium pursuant to paragraph (a) of subsection 2.*** The Consumer Price Index published by the United States Department of Labor for July preceding each biennium must be used in determining the percentage of inflation or deflation ~~[.]~~ ***pursuant to paragraph (b) of subsection 2.***

4. The Chief may exceed the limit to the extent necessary to meet situations in which there is a threat to life or property.

Sec. 149. NRS 353.2705 is hereby amended to read as follows:

353.2705 As used in NRS 353.2705 to 353.2771, inclusive, ***and section 145 of this act,*** unless the context otherwise requires, the words and terms defined in NRS 353.271 to 353.2731, inclusive, ***and section 145 of this act*** have the meanings ascribed to them in those sections.

Sec. 150. NRS 353.2735 is hereby amended to read as follows:

353.2735 1. The Disaster Relief ~~[Fund]~~ ***Account*** is hereby created as a special ~~[revenue fund.]~~ ***account in the Fund to Stabilize the Operation of the State Government.*** The Interim Finance Committee shall administer the ~~[Fund.]~~ ***Account.***

2. The Division may accept grants, gifts or donations for deposit in the ~~[Fund.]~~ ***Account.*** Except as otherwise provided in subsection 3, money received from:

(a) A direct legislative appropriation to the ~~[Fund;]~~ ***Account;***

(b) A transfer of ~~[one-half of the interest earned on money]~~ ***not more than 10 percent of the aggregate balance*** in the Fund to Stabilize the Operation of ***the*** State Government made pursuant to NRS 353.288; and

(c) A grant, gift or donation to the ~~[Fund,]~~ ***Account,***

must be deposited in the ~~[Fund.]~~ ***Account.*** Except as otherwise provided in NRS 414.135, the interest and income earned on the money in the ~~[Fund]~~ ***Account*** must, after deducting any applicable charges, be credited to the ~~[Fund.]~~ ***Account.***

3. If, at the end of each quarter of a fiscal year, the balance in the ~~[Fund]~~ ***Account*** exceeds 0.75 percent of the total amount of all appropriations from the State General Fund for the operation of all departments, institutions and agencies of State Government and authorized expenditures from the State General Fund for the regulation of gaming for that fiscal year, the State Controller shall not, until the balance in the ~~[Fund]~~ ***Account*** is 0.75 percent or less of that amount, transfer any ~~[interest earned on]~~ money in the Fund to Stabilize the Operation of ***the*** State Government from the State General Fund to the ~~[Fund]~~ ***Account*** pursuant to the provisions of NRS 353.288.

4. Money in the ~~[Fund]~~ ***Account*** may be distributed through grants and loans to state agencies and local governments as provided in NRS 353.2705 to 353.2771, inclusive ~~[.]~~ ***, and section 145 of this act.*** Except as otherwise provided in NRS 353.276, such grants will be disbursed on the basis of reimbursement of costs authorized pursuant to NRS 353.274 and 353.2745.

5. If the Governor declares a disaster, the State Board of Examiners shall estimate:

(a) The money in the ~~[Fund]~~ ***Account*** that is available for grants and loans for the disaster pursuant to the provisions of NRS 353.2705 to 353.2771, inclusive ~~[;]~~ ***, and section 145 of this act;*** and

(b) The anticipated amount of those grants and loans for the disaster.

Except as otherwise provided in this subsection, if the anticipated amount determined pursuant to paragraph (b) exceeds the available money in the ~~[Fund]~~ ***Account*** for such grants and loans, all grants and loans from the ~~[Fund]~~ ***Account*** for the disaster must be reduced in the same proportion that the anticipated amount of the grants and loans exceeds the money in the ~~[Fund]~~ ***Account*** that is available for grants and loans for the disaster. If the reduction of a grant or loan from the ~~[Fund]~~ ***Account*** would result in a reduction in the amount of money that may be received by a state agency or local government from the Federal Government, the reduction in the grant or loan must not be made.

Sec. 151. NRS 353.274 is hereby amended to read as follows:

353.274 Money in the ~~[Fund]~~ ***Account*** may be distributed as a grant to a state agency because of a disaster for the payment of expenses incurred by the state agency for:

1. The repair or replacement of public roads, public streets, bridges, water control facilities, public buildings, public utilities, recreational facilities and parks owned by the State and damaged by the disaster;

2. Any emergency measures undertaken to save lives, protect public health and safety or protect public property, including, without limitation, an emergency measure undertaken in response to a crisis involving violence on school property, at a school activity or on a school bus, in the jurisdiction in which the disaster occurred;

3. The removal of debris from publicly or privately owned land and waterways undertaken because of the disaster; and

4. The administration of a disaster assistance program.

Sec. 152. NRS 353.2745 is hereby amended to read as follows:

353.2745 Money in the ~~[Fund]~~ ***Account*** may be distributed as a grant to a local government because of a disaster for:

1. The payment of not more than 50 percent of the expenses incurred by the local government for:

(a) The repair or replacement of public roads, public streets, bridges, water control facilities, public buildings, public utilities, recreational facilities and parks owned by the local government and damaged by the disaster; and

(b) Any emergency measures undertaken to save lives, protect public health and safety or protect public property, including, without limitation, an emergency measure undertaken in response to a crisis involving violence on school property, at a school activity or on a school bus, in the jurisdiction in which the disaster occurred; and

2. The payment of not more than 50 percent of any grant match the local government must provide to obtain a grant from a federal disaster assistance agency for an eligible project to repair damage caused by the disaster within the jurisdiction of the local government.

Sec. 153. NRS 353.2751 is hereby amended to read as follows:

353.2751 Money in the ~~[Fund]~~ ***Account*** may be distributed as a loan to a local government because of a disaster for:

1. The payment of expenses incurred by the local government for:

(a) The repair or replacement of public roads, public streets, bridges, water control facilities, public buildings, public utilities, recreational facilities and parks owned by the local government and damaged by the disaster;

(b) Any overtime worked by an employee of the local government because of the disaster or any other extraordinary expenses incurred by the local government because of the disaster; and

(c) Any projects to reduce or prevent the possibility of damage to persons or property from similar disasters in the future; and

2. The payment of not more than 50 percent of any grant match the local government must provide to obtain a grant from a federal disaster assistance agency for an eligible project to repair damage caused by the disaster within the jurisdiction of the local government. Before a loan may be distributed to a local government pursuant to this subsection:

(a) The Interim Finance Committee must make a determination that the local government is currently unable to meet its financial obligations; and

(b) The local government must execute a loan agreement in which the local government agrees to:

(1) Use the money only for the purpose of paying the grant match; and

(2) Repay the entire amount of the loan, without any interest or other charges, to the **[**~~Disaster Relief Fund~~**]** ***Account*** not later than 10 years after the date on which the agreement is executed.

Sec. 154. NRS 353.2753 is hereby amended to read as follows:

353.2753 1. A state agency or local government may request the Division to conduct a preliminary assessment of the damages related to an event for which the state agency or local government seeks a grant or loan from the **[**~~Fund.~~**]** ***Account.***

2. Upon receipt of such a request, the Division shall investigate the event or cause the event to be investigated to make a preliminary assessment of the damages related to the event and shall make or cause to be made a written report of the damages related to the event.

3. As soon as practicable after completion of the investigation and preparation of the report of damages, the Division shall:

(a) Determine whether the event constitutes a disaster for which the state agency or local government may seek a grant or loan from the **[**~~Fund;~~**]** ***Account;*** and

(b) Submit the report prepared pursuant to this section and its written determination regarding whether the event constitutes a disaster to the state agency or local government.

4. The Division shall prescribe by regulation the information that must be included in a report of damages, including, without limitation, a description of the damage caused by the event, an estimate of the costs to repair such damage and a specification of whether the purpose of the project is for repair or replacement, emergency response or mitigation.

Sec. 155. NRS 353.2754 is hereby amended to read as follows:

353.2754 A local government may request a grant or loan from the ~~[Fund]~~ ***Account*** if:

1. Pursuant to NRS 414.090, the governing body of the local government determines that an event which has occurred constitutes a disaster; and

2. After the Division conducts a preliminary assessment of the damages pursuant to NRS 353.2753, the Division determines that an event has occurred that constitutes a disaster.

Sec. 156. NRS 353.2755 is hereby amended to read as follows:

353.2755 1. A state agency or local government may submit a request to the State Board of Examiners for a grant or loan from the ~~[Fund]~~ ***Account*** as provided in NRS 353.2705 to 353.2771, inclusive, ***and section 145 of this act*** if:

(a) The agency or local government finds that, because of a disaster, it is unable to pay for an expense or grant match specified in NRS 353.274, 353.2745 or 353.2751 from money appropriated or otherwise available to the agency or local government;

(b) The request has been approved by the chief administrative officer of the state agency or the governing body of the local government; and

(c) If the requester is an incorporated city, the city has requested financial assistance from the county and was denied all or a portion of the requested assistance.

2. A request for a grant or loan submitted pursuant to subsection 1 must be made within 60 days after the disaster and must include:

(a) A statement setting forth the amount of money requested by the state agency or local government;

(b) An assessment of the need of the state agency or local government for the money requested;

(c) If the request is submitted by a local government that has established a fund pursuant to NRS 354.6115 to mitigate the effects of a natural disaster, a statement of the amount of money that is available in that fund, if any, for the payment of expenses incurred by the local government as a result of a disaster;

(d) A determination of the type, value and amount of resources the state agency or local government may be required to provide as a condition for the receipt of a grant or loan from the ~~[Fund;]~~ ***Account;***

(e) A written report of damages prepared by the Division and the written determination made by the Division that the event constitutes a disaster pursuant to NRS 353.2753; and

(f) If the requester is an incorporated city, all documents which relate to a request for assistance submitted to the board of county commissioners of the county in which the city is located.

Any additional documentation relating to the request that is requested by the State Board of Examiners must be submitted within 6 months after the disaster unless the State Board of Examiners and the Interim Finance Committee ~~[grants]~~ ***grant*** an extension.

3. Upon the receipt of a complete request for a grant or loan submitted pursuant to subsection 1, the State Board of Examiners:

(a) Shall consider the request; and

(b) May require any additional information that it determines is necessary to make a recommendation.

4. If the State Board of Examiners finds that a grant or loan is appropriate, it shall include in its recommendation to the Interim Finance Committee the proposed amount of the grant or loan. If the State Board of Examiners recommends a grant, it shall include a recommendation regarding whether or not the state agency or local government requires an advance to avoid severe financial hardship. If the State Board of Examiners recommends a loan for a local government, it shall include the information required pursuant to subsection 1 of NRS 353.2765. If the State Board of Examiners finds that a grant or loan is not appropriate, it shall include in its recommendation the reason for its determination.

5. The provisions of this section do not prohibit a state agency or local government from submitting more than one request for a grant or loan from the ~~[Fund.]~~ ***Account.***

6. As used in this section, the term "natural disaster" has the meaning ascribed to it in NRS 354.6115.

Sec. 157. NRS 353.276 is hereby amended to read as follows:

353.276 1. The State Board of Examiners shall submit a recommendation for each request for a grant or loan made pursuant to NRS 353.2755 to the Director of the Legislative Counsel Bureau. Upon receipt of the recommendation, the Director shall notify the Chairman of the Interim Finance Committee of that recommendation. The Chairman shall call a meeting of the Committee to consider the recommendation.

2. The Interim Finance Committee may reject any recommendation of the State Board of Examiners and independently evaluate and act upon any request submitted pursuant to NRS 353.2755.

3. If the Interim Finance Committee finds that a grant or loan from the ~~[Fund]~~ ***Account*** is appropriate and may be made in accordance with the provisions of NRS 353.2705 to 353.2771, inclusive, ***and section 145 of this act,*** it shall, by resolution:

(a) Establish the amount and purpose of the grant or loan.

(b) Except as otherwise provided in this paragraph, provide for the transfer of that amount from the ~~[Fund]~~ ***Account*** to the appropriate state agency or local government. If the request is for a grant, the Interim Finance Committee shall authorize disbursement of the grant from the ~~[Fund]~~ ***Account*** on the basis of reimbursement for costs unless it determines that disbursement in that manner would cause severe financial hardship to the state agency or local government. If the Interim Finance Committee determines that disbursement on the basis of reimbursement of costs would cause severe financial hardship, the Interim Finance Committee may authorize an advance of money to the state agency or local government in an amount not to exceed 25 percent of the total estimated cost of the projects for which the grant is requested.

4. No grant or loan from the ~~[Fund]~~ ***Account*** may be made by the Interim Finance Committee to increase the salaries of any officers or employees of the State or a local government.

Sec. 158. NRS 353.2765 is hereby amended to read as follows:

353.2765 1. In addition to any applicable requirements set forth in NRS 353.2751, if the Interim Finance Committee approves a loan to a local government pursuant to the provisions of NRS 353.2705 to 353.2771, inclusive, ***and section 145 of this act,*** the approval must include a schedule for the repayment of the loan. The schedule must specify:

(a) A period of not more than 10 years for the repayment of the loan; and

(b) The rate of interest, if any, for the loan.

2. Except as otherwise provided in subsection 3, if a local government receives a loan from the ~~[Fund]~~ ***Account*** and, before the loan is repaid, the local government receives money from the Federal Government for a grant match or any of the expenses set forth in subsection 1 of NRS 353.2751 for which the local government received the loan, the local government shall deposit with the State Treasurer for credit to the ~~[Fund]~~ ***Account*** an amount of money equal to the money it received from the Federal Government for the grant match or the expenses.

3. Any money deposited with the State Treasurer for credit to the ~~[Fund]~~ ***Account*** pursuant to subsection 2 must be used to pay the unpaid balance of the loan specified in subsection 2. If any money remains after that payment is made, the remaining money must be paid to the local government to whom the loan was made.

Sec. 159. NRS 353.2771 is hereby amended to read as follows:

353.2771 1. Except as otherwise provided in this section, no grant or loan may be made from the ~~[Fund]~~ ***Account*** to a state agency or local government unless, as a condition of making the grant or loan, the state agency or local government agrees to provide an amount of its resources equal to at least 25 percent of the grant or loan. The State Board of Examiners shall determine the type, value and amount of the resources, including money, labor, materials, supplies and equipment, that is required to be provided by the state agency or local government.

2. If a state agency or local government submits a request for a grant or loan pursuant to NRS 353.2755 and:

(a) It maintains a policy of insurance providing coverage for damages, injuries or other losses incurred because of a disaster; or

(b) If the request is submitted by a local government, it has established a district for the control of floods pursuant to NRS 543.170 to 543.830, inclusive,

the State Board of Examiners may recommend that the state agency or local government provide a portion of its resources in an amount that is less than the amount required pursuant to subsection 1.

3. The State Board of Examiners may, if it determines that the state agency or local government is unable to provide any portion of its resources as its contribution for the receipt of a grant or loan, recommend that the state agency or local government not be required to provide any portion of its resources as a condition for the receipt of the grant or loan.

Sec. 160. NRS 353.288 is hereby amended to read as follows:

353.288 1. The Fund to Stabilize the Operation of the State Government is hereby created as a special revenue fund. Except as otherwise provided in subsections 2 and 3, each year after the close of the fiscal year and before the issuance of the ***State*** Controller's annual report ***,*** the State Controller shall deposit to the credit of the Fund 40 percent of the unrestricted balance of the State General Fund, as of the close of the fiscal year, which remains after subtracting an amount equal to ~~[10]~~ ***5*** percent of all appropriations made from the State General Fund during that year for the operation of all departments, institutions and agencies of State Government and for the funding of schools.

2. The balance in the Fund must not exceed ~~[10]~~ ***15*** percent of the total of all appropriations from the State General Fund for the operation of all departments, institutions and agencies of the State Government and for the funding of schools and authorized expenditures from the State General Fund for the regulation of gaming for the fiscal year in which that revenue will be deposited in the Fund.

3. Except as otherwise provided in this subsection and NRS 353.2735, beginning with the fiscal year that begins on July 1, ~~[1999,]~~ ***2003,*** the State Controller shall, at the end of each quarter of a fiscal year, transfer from the State General Fund to the Disaster Relief ~~[Fund]~~ ***Account*** created pursuant to NRS 353.2735 an amount equal to ~~[one-half of the interest earned on money]~~ ***not more than 10 percent of the aggregate balance*** in the Fund to Stabilize the Operation of ***the*** State Government during the previous quarter. The State Controller shall not transfer more than $500,000 for any quarter pursuant to this subsection.

4. Money from the Fund to Stabilize the Operation of the State Government may be appropriated only:

(a) If the total actual revenue of the State falls short by 5 percent or more of the total anticipated revenue for the biennium in which the appropriation is made; or

(b) If the Legislature and the Governor declare that a fiscal emergency exists.

Sec. 161. Chapter 353C of NRS is hereby amended by adding thereto the provisions set forth as sections 162 to 165, inclusive, of this act.

Sec. 162. ***1. The State Controller shall adopt regulations establishing a fee of $25 that an agency shall charge a person for each check or draft returned to the agency because the person had insufficient money or credit with the drawee to pay the check or draft, or because the person stopped payment on the check or draft.***

2. Notwithstanding any specific statute or regulation to the contrary, an agency may only charge and collect a fee for a check or draft returned to the agency because the person has insufficient money or credit, or because the person stopped payment on the check or draft, in accordance with the regulations adopted by the State Controller pursuant to this section.

3. For the purposes of this section, "agency" does not include the Department of Taxation, Nevada Gaming Commission or State Gaming Control Board.

Sec. 163. ***The State Controller, in cooperation with the Department of Motor Vehicles and the Department of Wildlife, may establish and maintain a program to improve the collection of***

debts owed to an agency or the State of Nevada through the suspension of, cancellation of or refusal to renew vehicle registrations and certain licenses and permits issued by the State and the refusal to provide related services.

Sec. 164. ***1. If a program is established pursuant to section 163 of this act, the Department of Motor Vehicles, when it receives a notice from the State Controller that a person to whom the Department has issued a license or permit or for whom the Department has registered a vehicle is in default on a debt owed to an agency or the State of Nevada, shall send a written notice to that person advising him that his license or permit and vehicle registration are subject to suspension, cancellation or refusal to renew.***

2. The notice must include:

(a) The reason for the suspension of, cancellation of or refusal to renew the license or permit and vehicle registration;

(b) The text of this section; and

(c) Any other information that the Department deems necessary.

3. Upon receipt of notice from the State Controller pursuant to subsection 1 that a person to whom the Department has issued a license or permit or for whom the Department has registered a vehicle is in default on a debt owed to an agency or the State of Nevada, the Department may, after sending the written notice required pursuant to that subsection, suspend, cancel or refuse to renew the license or permit of the person and the registration of a vehicle owned by the person.

4. The Department shall reinstate such a license or permit and vehicle registration if it receives:

(a) A notice from the State Controller that the person has:

(1) Paid the debt, including all penalties, interest, costs and fees, if any;

(2) Entered into an agreement for the payment of the debt on an installment basis pursuant to NRS 353C.130; or

(3) Obtained a discharge in bankruptcy of the debt; and

(b) Payment of the fee prescribed in:

(1) NRS 483.410 for reinstatement of a suspended or cancelled license; or

(2) NRS 482.480 for reinstatement of a suspended vehicle registration.

5. The Department shall not require a person whose driver's license or permit is suspended or cancelled pursuant to this section to submit to the tests and other requirements which are adopted by regulation pursuant to subsection 1 of NRS 483.495 as a condition of the reinstatement of the license or permit.

Sec. 165. ***1. If a program is established pursuant to section 163 of this act, the Department of Wildlife, when it receives a notice from the State Controller that a person who holds a license or permit to hunt, fish or trap, or any other license or permit issued by the Department, is in default on a debt owed to an agency or the State of Nevada, shall send a written notice to that person advising him that his license or permit is subject to suspension, cancellation or refusal to renew.***

2. The notice must include:

(a) The reason for the suspension of, cancellation of or refusal to renew the license or permit;

(b) The text of this section; and

(c) Any other information that the Department deems necessary.

3. Upon receipt of notice from the State Controller pursuant to subsection 1 that a person to whom the Department has issued a license or permit is in default on a debt owed to an agency or the State of Nevada, the Department may, after sending the written notice required pursuant to that subsection, suspend, cancel or refuse to renew the license or permit of the person.

4. The Department shall reinstate such a license or permit if:

(a) The license or permit is still valid and has not expired; and

(b) The Department receives a notice from the State Controller that the person has:

(1) Paid the debt, including all penalties, interest, costs and fees, if any;

(2) Entered into an agreement for the payment of the debt on an installment basis pursuant to NRS 353C.130; or

(3) Obtained a discharge in bankruptcy of the debt.

5. The Department shall not issue a new license or permit to hunt, fish or trap, or any other license or permit issued by the Department, to a person whose license or permit is suspended, cancelled or refused renewal pursuant to this section unless the Department receives a notice from the State Controller that the person has:

(a) Paid the debt, including all penalties, interest, costs and fees, if any;

(b) Entered into an agreement for the payment of the debt on an installment basis pursuant to NRS 353C.130; or

(c) Obtained a discharge in bankruptcy of the debt.

Sec. 166. NRS 388.750 is hereby amended to read as follows:

388.750 1. An educational foundation:

(a) Shall comply with the provisions of chapter 241 of NRS; ***and***

(b) Except as otherwise provided in subsection 2, shall make its records public and open to inspection pursuant to NRS 239.010 ***.*** ~~[; and~~

~~(c) Is exempt from the tax on transfers of real property pursuant to subsection 14 of NRS 375.090.]~~

2. An educational foundation is not required to disclose the names of the contributors to the foundation or the amount of their contributions. The educational foundation shall, upon request, allow a contributor to examine, during regular business hours, any record, document or other information of the foundation relating to that contributor.

3. As used in this section, "educational foundation" means a nonprofit corporation, association or institution or a charitable organization that is:

(a) Organized and operated exclusively for the purpose of supporting one or more kindergartens, elementary schools, junior high or middle schools or high schools, or any combination thereof;

(b) Formed pursuant to the laws of this state; and

(c) Exempt from taxation pursuant to 26 U.S.C. § 501(c)(3).

Sec. 167. NRS 396.405 is hereby amended to read as follows:

396.405 1. A university foundation:

(a) Shall comply with the provisions of chapter 241 of NRS;

(b) Except as otherwise provided in subsection 2, shall make its records public and open to inspection pursuant to NRS 239.010; ***and***

(c) ~~[Is exempt from the tax on transfers of real property pursuant to subsection 14 of NRS 375.090; and~~

~~(d)]~~ May allow a president or an administrator of the university or community college which it supports to serve as a member of its governing body.

2. A university foundation is not required to disclose the name of any contributor or potential contributor to the university foundation, the amount of his contribution or any information which may reveal or lead to the discovery of his identity. The university foundation shall, upon request, allow a contributor to examine, during regular business hours, any record, document or other information of the foundation relating to that contributor.

3. As used in this section, "university foundation" means a nonprofit corporation, association or institution or a charitable organization that is:

(a) Organized and operated exclusively for the purpose of supporting a university or a community college;

(b) Formed pursuant to the laws of this state; and

(c) Exempt from taxation pursuant to 26 U.S.C. § 501(c)(3).

Sec. 168. NRS 414.135 is hereby amended to read as follows:

414.135 1. There is hereby created the Emergency Assistance ~~[Account]~~ ***Subaccount*** within the Disaster Relief ~~[Fund]~~ ***Account*** created pursuant to NRS 353.2735. Beginning with the fiscal year that begins on July 1, 1999, the State Controller shall, at the end of each fiscal year, transfer the interest earned during the previous fiscal year on the money in the Disaster Relief ~~[Fund]~~ ***Account*** to the ~~[Account]~~ ***Subaccount*** in an amount not to exceed $500,000.

2. The Division of Emergency Management of the Department of Public Safety shall administer the ~~[Account.]~~ ***Subaccount.*** The Division may adopt regulations authorized by this section before, on or after July 1, 1999.

3. All expenditures from the ~~[Account]~~ ***Subaccount*** must be approved in advance by the Division. Except as otherwise provided in subsection 4, all money in the ~~[Account]~~ ***Subaccount*** must be expended solely to:

(a) Provide supplemental emergency assistance to this state or to local governments in this state that are severely and adversely affected by a natural, technological or man-made emergency or disaster for which available resources of this state or the local government are inadequate to provide a satisfactory remedy; and

(b) Pay any actual expenses incurred by the Division for administration during a natural, technological or man-made emergency or disaster.

4. Beginning with the fiscal year that begins on July 1, 1999, if any balance remains in the ~~[Account]~~ ***Subaccount*** at the end of a fiscal year and the balance has not otherwise been committed for expenditure, the Division may, with the approval of the Interim Finance Committee, allocate all or any portion of the remaining balance, not to exceed $250,000, to this state or to a local government to:

(a) Purchase equipment or supplies required for emergency management;

(b) Provide training to personnel related to emergency management; and

(c) Carry out the provisions of NRS 392.600 to 392.656, inclusive.

5. Beginning with the fiscal year that begins on July 1, 1999, the Division shall, at the end of each quarter of a fiscal year, submit to the Interim Finance Committee a report of the expenditures made from the ~~[Account]~~ ***Subaccount*** for the previous quarter.

6. The Division shall adopt such regulations as are necessary to administer the ~~[Account.]~~ ***Subaccount.***

7. The Division may adopt regulations to provide for reimbursement of expenditures made from the ~~[Account.]~~

Subaccount. If the Division requires such reimbursement, the Attorney General shall take such action as is necessary to recover the amount of any unpaid reimbursement plus interest at a rate determined pursuant to NRS 17.130, computed from the date on which the money was removed from the ~~[Fund,]~~ ***Account,*** upon request by the Division.

Sec. 169. NRS 459.3824 is hereby amended to read as follows:

459.3824 1. The owner of a regulated facility shall pay to the Division an annual fee based on the fiscal year. The annual fee for each facility is the sum of a base fee set by the State Environmental Commission and any additional fee imposed by the Commission pursuant to subsection 2. The annual fee must be prorated and may not be refunded.

2. The State Environmental Commission may impose an additional fee upon the owner of a regulated facility in an amount determined by the Commission to be necessary to enable the Division to carry out its duties pursuant to NRS 459.380 to 459.3874, inclusive. The additional fee must be based on a graduated schedule adopted by the Commission which takes into consideration the quantity of hazardous substances located at each facility.

3. After the payment of the initial annual fee, the Division shall send the owner of a regulated facility a bill in July for the annual fee for the fiscal year then beginning which is based on the applicable reports for the preceding year.

4. The owner of a regulated facility shall submit, with any payment required by this section, the ***business license*** number assigned by the Department of Taxation ~~[, for the imposition and collection of taxes pursuant to chapter 364A of NRS, to the business for which the payment is made.]~~ ***upon compliance by the owner with section 66 of this act.***

5. All fees collected pursuant to this section and penalties collected pursuant to NRS 459.3833, 459.3834 and 459.3874, and any interest earned thereon, must be deposited with the State Treasurer for credit to the Fund for Precaution Against Chemical Accidents, which is hereby created as a special revenue fund.

Sec. 170. NRS 463.0136 is hereby amended to read as follows:

463.0136 "Associated equipment" means:

1. Any equipment or mechanical, electromechanical or electronic contrivance, component or machine used remotely or directly in connection with gaming, any game, race book or sports pool that would not otherwise be classified as a gaming device, including dice, playing cards, links which connect to progressive

slot machines, equipment which affects the proper reporting of gross revenue, computerized systems of betting at a race book or sports pool, computerized systems for monitoring slot machines and devices for weighing or counting money; or

2. A computerized system for recordation of sales for use in an area subject to the ~~[casino entertainment]~~ tax ***imposed*** pursuant to ~~[NRS 463.401.]~~ ***section 36 of this act.***

Sec. 171. NRS 463.270 is hereby amended to read as follows:

463.270 1. Subject to the power of the Board to deny, revoke, suspend, condition or limit licenses, any state license in force may be renewed by the Board for the next succeeding license period upon proper application for renewal and payment of state license fees and taxes as required by law and the regulations of the Board.

2. All state gaming licenses are subject to renewal on the ~~[1st]~~ ***first*** day of each January and all quarterly state gaming licenses on the ~~[1st]~~ ***first*** day of each calendar quarter thereafter.

3. Application for renewal must be filed with the Board ***,*** and all state license fees and taxes required by law, including ***,*** without limitation ***,*** NRS 463.370, 463.373 to 463.3855, inclusive, ~~[463.401,]~~ 463.660, 464.015 and 464.040, ***and section 36 of this act,*** must be paid to the Board on or before the dates respectively provided by law for each fee or tax.

4. Application for renewal of licenses for slot machines only must be made by the operators of the locations where such machines are situated.

5. Any person failing to pay any state license fees or taxes due at the times respectively provided shall pay in addition to such license fees or taxes a penalty of not less than $50 or 25 percent of the amount due, whichever is the greater, but not more than $1,000 if the fees or taxes are less than 10 days late and in no case in excess of $5,000. The penalty must be collected as are other charges, license fees and penalties under this chapter.

6. Any person who operates, carries on or exposes for play any gambling game, gaming device or slot machine or who manufactures, sells or distributes any gaming device, equipment, material or machine used in gaming ~~[,]~~ after his license becomes subject to renewal, and thereafter fails to apply for renewal as provided in this section, is guilty of a misdemeanor and, in addition to the penalties provided by law, is liable to the State of Nevada for all license fees, taxes and penalties which would have been due upon application for renewal.

7. If any licensee or other person fails to renew his license as provided in this section ***,*** the Board may order the immediate closure of all his gaming activity until the license is renewed by the payment of the necessary fees, taxes, interest and any penalties.

Except for a license for which fees are based on the gross revenue of the licensee, failure to renew a license within 30 days after the date required by this chapter shall be deemed a surrender of the license.

8. The voluntary surrender of a license by a licensee does not become effective until accepted in the manner provided in the regulations of the Board. The surrender of a license does not relieve the former licensee of any penalties, fines, fees, taxes or interest due.

Sec. 172. NRS 463.370 is hereby amended to read as follows:

463.370 1. Except as otherwise provided in NRS 463.373, the Commission shall charge and collect from each licensee a license fee based upon all the gross revenue of the licensee as follows:

(a) Three ***and one-half*** percent of all the gross revenue of the licensee which does not exceed $50,000 per calendar month;

(b) Four ***and one-half*** percent of all the gross revenue of the licensee which exceeds $50,000 per calendar month and does not exceed $134,000 per calendar month; and

(c) Six and **[**~~one-quarter~~**]** ***three-quarters*** percent of all the gross revenue of the licensee which exceeds $134,000 per calendar month.

2. Unless the licensee has been operating for less than a full calendar month, the Commission shall charge and collect the fee prescribed in subsection 1, based upon the gross revenue for the preceding calendar month, on or before the 24th day of the following month. Except for the fee based on the first full month of operation, the fee is an estimated payment of the license fee for the third month following the month whose gross revenue is used as its basis.

3. When a licensee has been operating for less than a full calendar month, the Commission shall charge and collect the fee prescribed in subsection 1, based on the gross revenue received during that month, on or before the 24th day of the following calendar month of operation. After the first full calendar month of operation, the Commission shall charge and collect the fee based on the gross revenue received during that month, on or before the 24th day of the following calendar month. The payment of the fee due for the first full calendar month of operation must be accompanied by the payment of a fee equal to three times the fee for the first full calendar month. This additional amount is an estimated payment of the license fees for the next 3 calendar months. Thereafter, each license fee must be paid in the manner described in subsection 2. Any deposit held by the Commission on July 1, 1969, must be treated as an advance estimated payment.

4. All revenue received from any game or gaming device which is operated on the premises of a licensee, regardless of

whether any portion of the revenue is shared with any other person, must be attributed to the licensee for the purposes of this section and counted as part of the gross revenue of the licensee. Any other person, including, without limitation, an operator of an inter-casino linked system, who is authorized to receive a share of the revenue from any game, gaming device or inter-casino linked system that is operated on the premises of a licensee is liable to the licensee for that person's proportionate share of the license fees paid by the licensee pursuant to this section and shall remit or credit the full proportionate share to the licensee on or before the 24th day of each calendar month. The proportionate share of an operator of an inter-casino linked system must be based on all compensation and other consideration received by the operator of the inter-casino linked system, including, without limitation, amounts that accrue to the meter of the primary progressive jackpot of the inter-casino linked system and amounts that fund the reserves of such a jackpot, subject to all appropriate adjustments for deductions, credits, offsets and exclusions that the licensee is entitled to take or receive pursuant to the provisions of this chapter. A licensee is not liable to any other person authorized to receive a share of the licensee's revenue from any game, gaming device or inter-casino linked system that is operated on the premises of the licensee for that person's proportionate share of the license fees to be remitted or credited to the licensee by that person pursuant to this section.

5. An operator of an inter-casino linked system shall not enter into any agreement or arrangement with a licensee that provides for the operator of the inter-casino linked system to be liable to the licensee for less than its full proportionate share of the license fees paid by the licensee pursuant to this section, whether accomplished through a rebate, refund, charge-back or otherwise.

6. Any person required to pay a fee pursuant to this section shall file with the Commission, on or before the 24th day of each calendar month, a report showing the amount of all gross revenue received during the preceding calendar month. Each report must be accompanied by:

(a) The fee due based on the revenue of the month covered by the report; and

(b) An adjustment for the difference between the estimated fee previously paid for the month covered by the report, if any, and the fee due for the actual gross revenue earned in that month. If the adjustment is less than zero, a credit must be applied to the estimated fee due with that report.

7. If the amount of license fees required to be reported and paid pursuant to this section is later determined to be greater or less than the amount actually reported and paid, the Commission shall:

(a) Charge and collect the additional license fees determined to be due, with interest thereon until paid; or

(b) Refund any overpayment to the person entitled thereto pursuant to this chapter, with interest thereon.

Interest pursuant to paragraph (a) must be computed at the rate prescribed in NRS 17.130 from the first day of the first month following the due date of the additional license fees until paid. Interest pursuant to paragraph (b) must be computed at one-half the rate prescribed in NRS 17.130 from the first day of the first month following the date of overpayment until paid.

8. Failure to pay the fees provided for in this section shall be deemed a surrender of the license at the expiration of the period for which the estimated payment of fees has been made, as established in subsection 2.

9. Except as otherwise provided in NRS 463.386, the amount of the fee prescribed in subsection 1 must not be prorated.

10. Except as otherwise provided in NRS 463.386, if a licensee ceases operation, the Commission shall:

(a) Charge and collect the additional license fees determined to be due with interest computed pursuant to paragraph (a) of subsection 7; or

(b) Refund any overpayment to the licensee with interest computed pursuant to paragraph (b) of subsection 7,

based upon the gross revenue of the licensee during the last 3 months immediately preceding the cessation of operation, or portions of those last 3 months.

11. If in any month ~~[,]~~ the amount of gross revenue is less than zero, the licensee may offset the loss against gross revenue in succeeding months until the loss has been fully offset.

12. If in any month ~~[,]~~ the amount of the license fee due is less than zero, the licensee is entitled to receive a credit against any license fees due in succeeding months until the credit has been fully offset.

Sec. 173. NRS 463.373 is hereby amended to read as follows:

463.373 1. Before issuing a state gaming license to an applicant for a restricted operation, the Commission shall charge and collect from him for each slot machine for each quarter year:

(a) A license fee of ~~[$61]~~ ***$81*** for each slot machine if he will have at least one but not more than five slot machines.

(b) A license fee of ~~[$305 plus $106]~~ ***$405 plus $141*** for each slot machine in excess of five if he will have at least six but not more than 15 slot machines.

2. The Commission shall charge and collect the fee prescribed in subsection 1:

(a) On or before the last day of the last month in a calendar quarter, for the ensuing calendar quarter, from a licensee whose operation is continuing.

(b) In advance from a licensee who begins operation or puts additional slot machines into play during a calendar quarter.

3. Except as otherwise provided in NRS 463.386, no proration of the fee prescribed in subsection 1 may be allowed for any reason.

4. The operator of the location where slot machines are situated shall pay the fee prescribed in subsection 1 upon the total number of slot machines situated in that location, whether or not the machines are owned by one or more licensee-owners.

Sec. 174. NRS 463.401 is hereby amended to read as follows:

463.401 1. In addition to any other license fees and taxes imposed by this chapter, a casino entertainment tax equivalent to 10 percent of all amounts paid for admission, food, refreshments and merchandise is hereby levied ~~[, except as provided in subsection 2,]~~ upon each licensed gaming establishment in this state where music and dancing privileges or any other entertainment is provided to the patrons in a cabaret, nightclub, cocktail lounge or casino showroom in connection with the serving or selling of food or refreshments or the selling of any merchandise. Amounts paid for gratuities directly or indirectly remitted to employees of the licensee or for service charges, including those imposed in connection with use of credit cards or debit cards, that are collected and retained by persons other than the licensee are not taxable pursuant to this section.

2. ~~[A licensed gaming establishment is not subject to tax pursuant to this section if:~~

~~(a) The establishment is licensed for less than 51 slot machines, less than six games, or any combination of slot machines and games within those respective limits;~~

~~(b) The entertainment is presented in a facility that would not have been subject to taxation pursuant to 26 U.S.C. § 4231(6) as that provision existed in 1965;~~

~~(c) The entertainment is presented in a facility that would have been subject to taxation pursuant to 26 U.S.C. § 4231(1), (2), (3), (4) or (5) as those provisions existed in 1965; or~~

~~(d) In other cases, if:~~

~~(1) No distilled spirits, wine or beer is served or permitted to be consumed;~~

~~(2) Only light refreshments are served;~~

~~(3) Where space is provided for dancing, no charge is made for dancing; and~~

~~(4) Where music is provided or permitted, the music is provided without any charge to the owner, lessee or operator of the establishment or to any concessionaire.~~

~~[3.]~~ The tax imposed by this section does not apply to merchandise sold outside the facility in which the entertainment is presented, unless the purchase of the merchandise entitles the purchaser to admission to the entertainment.

~~[4.]~~ ***3.*** The tax imposed by this section must be paid by the licensee of the establishment.

Sec. 175. NRS 463.4015 is hereby amended to read as follows:

463.4015 ~~[1.]~~ The following kinds of entertainment are not subject to the casino entertainment tax:

~~[(a)]~~ ***1.*** A charitable or nonprofit benefit;

~~[(b) An exhibition in a museum;~~

~~(c) A sporting event;~~

~~(d)]~~ ***2.*** A trade show;

~~[(e) A motion picture film;~~

~~(f) An outdoor concert;~~

~~(g) A concert or other activity or entertainment presented in an amusement park, arcade, theme park, outdoor area, area with a man-made body of water, area customarily used for trade shows or conventions, or any similar area, unless the concert or other activity or entertainment is presented in a cabaret, nightclub, cocktail lounge or casino showroom which is located within such a facility or area;~~

~~(h) Interactive entertainment;~~

~~(i) Participation in physical or sporting activities other than dancing;~~

~~(j) Instrumental music alone;~~

~~(k)]~~ ***; and***

3. Music by musicians who move constantly through the audience, whether the music is vocal or instrumental, or both, if no other form of entertainment such as dancing privileges is afforded the patrons ***.*** ~~[; and~~

~~(l) Mechanical music alone, mechanical speech alone or a combination of these.~~

~~2. Entertainment is also not subject to the casino entertainment tax if the entertainment is:~~

~~(a) Provided or occurs at private meetings or dinners attended by members of a particular organization or by a casual assemblage and the purpose of the event is not primarily for entertainment;~~

~~(b) Provided to the public without requirement for payment of an admission charge or the purchase of food, refreshment or merchandise or the expectation that the patron will not remain to view or participate in the entertainment without purchasing food, refreshment or merchandise;~~

~~(c) Presented in or about a swimming pool, water park or on a natural or artificial beach;~~

~~(d) Presented in an auditorium; or~~
~~(e) Presented in a common area of a shopping mall.~~**]**

Sec. 176. NRS 463.408 is hereby amended to read as follows:

463.408 1. As used in this section, "holidays or special events" refers to periods during which the influx of tourist activity in this state or any area thereof may require additional or alternative industry accommodation as determined by the Board.

2. Any licensee holding a valid license under this chapter may apply to the Board, on application forms prescribed by the Board, for a holiday or special event permit to:

(a) Increase the licensee's game operations during holidays or special events; or

(b) Provide persons who are attending a special event with gaming in an area of the licensee's establishment to which access by the general public may be restricted.

3. The application must be filed with the Board at least 15 days before the date of the holiday or special event.

4. If the Board approves the application, it shall issue to the licensee a permit to operate presently existing games or any additional games in designated areas of the licensee's establishment. The number of additional games must not exceed 50 percent of the number of games operated by the licensee at the time the application is filed. The permit must state the period for which it is issued and the number, if any, of additional games allowed. For purposes of computation, any fractional game must be counted as one full game. The licensee shall present any such permit on the demand of any inspecting agent of the Board or Board.

5. Before issuing any permit, the Board shall charge and collect from the licensee a fee of $14 per game per day for each day the permit is effective. The fees are in lieu of the fees required under NRS 463.380, 463.383 and 463.390.

6. The additional games allowed under a permit must not be counted in computing the **[**~~casino entertainment tax under NRS 463.401.~~**]** ***tax imposed by section 36 of this act.***

7. If any such additional games are not removed at the time the permit expires, the licensee is immediately subject to the fees provided for in this chapter.

Sec. 177. NRS 463.770 is hereby amended to read as follows:

463.770 1. All gross revenue from operating interactive gaming received by an establishment licensed to operate interactive gaming, regardless of whether any portion of the revenue is shared with another person, must be attributed to the licensee and counted as part of the gross revenue of the licensee for the purpose of computing the license fee required by NRS 463.370.

2. A manufacturer of interactive gaming systems who is authorized by an agreement to receive a share of the revenue from an interactive gaming system from an establishment licensed to operate interactive gaming is liable to the establishment for a portion of the license fee paid pursuant to subsection 1. The portion for which the manufacturer of interactive gaming systems is liable is ~~[6.25]~~ ***6.75*** percent of the amount of revenue to which the manufacturer of interactive gaming systems is entitled pursuant to the agreement.

3. For the purposes of subsection 2, the amount of revenue to which the manufacturer of interactive gaming systems is entitled pursuant to an agreement to share the revenue from an interactive gaming system:

(a) Includes all revenue of the manufacturer of interactive gaming systems that is his share of the revenue from the interactive gaming system pursuant to the agreement; and

(b) Does not include revenue that is the fixed purchase price for the sale of a component of the interactive gaming system.

Sec. 178. NRS 481.079 is hereby amended to read as follows:

481.079 1. Except as otherwise provided by specific statute, all taxes, license fees and money collected ~~[pursuant to NRS 481.0475]~~ ***by the Department*** must be deposited with the State Treasurer to the credit of the Motor Vehicle Fund.

2. If a check or any other method of payment accepted by the Department in payment of ***such*** fees ~~[pursuant to NRS 481.0475]~~ is dishonored upon presentation for payment:

(a) The drawer or any other person responsible for payment of the fee is subject to a ~~[service charge of $25,]~~ ***fee in the amount established by the State Controller pursuant to section 162 of this act*** in addition to any other penalties provided by law; and

(b) The Department may require that future payments from the person be made by cashier's check, money order, traveler's check or cash.

3. The Department may adjust the amount of a deposit made with the State Treasurer to the credit of the Motor Vehicle Fund for any cash shortage or overage resulting from the collection of fees.

Sec. 179. NRS 612.265 is hereby amended to read as follows:

612.265 1. Except as otherwise provided in this section, information obtained from any employing unit or person pursuant to the administration of this chapter and any determination as to the benefit rights of any person is confidential and may not be disclosed or be open to public inspection in any manner which would reveal the person's or employing unit's identity.

2. Any claimant or his legal representative is entitled to information from the records of the Division, to the extent necessary

for the proper presentation of his claim in any proceeding pursuant to this chapter. A claimant or an employing unit is not entitled to information from the records of the Division for any other purpose.

3. Subject to such restrictions as the Administrator may by regulation prescribe, the information obtained by the Division may be made available to:

(a) Any agency of this or any other state or any federal agency charged with the administration or enforcement of laws relating to unemployment compensation, public assistance, workers' compensation or labor and industrial relations, or the maintenance of a system of public employment offices;

(b) Any state or local agency for the enforcement of child support;

(c) The Internal Revenue Service of the Department of the Treasury;

(d) The Department of Taxation; and

(e) The State Contractors' Board in the performance of its duties to enforce the provisions of chapter 624 of NRS.

Information obtained in connection with the administration of the Employment Service may be made available to persons or agencies for purposes appropriate to the operation of a public employment service or a public assistance program.

4. Upon written request made by a public officer of a local government, the Administrator shall furnish from the records of the Division the name, address and place of employment of any person listed in the records of employment of the Division. The request must set forth the social security number of the person about whom the request is made and contain a statement signed by proper authority of the local government certifying that the request is made to allow the proper authority to enforce a law to recover a debt or obligation owed to the local government. The information obtained by the local government is confidential and may not be used or disclosed for any purpose other than the collection of a debt or obligation owed to that local government. The Administrator may charge a reasonable fee for the cost of providing the requested information.

5. The Administrator may publish or otherwise provide information on the names of employers, their addresses, their type or class of business or industry, and the approximate number of employees employed by each such employer, if the information released will assist unemployed persons to obtain employment or will be generally useful in developing and diversifying the economic interests of this state. Upon request by a state agency which is able to demonstrate that its intended use of the information will benefit the residents of this state, the Administrator may, in addition to the

information listed in this subsection, disclose the number of employees employed by each employer and the total wages paid by each employer. The Administrator may charge a fee to cover the actual costs of any administrative expenses relating to the disclosure of this information to a state agency. The Administrator may require the state agency to certify in writing that the agency will take all actions necessary to maintain the confidentiality of the information and prevent its unauthorized disclosure.

6. Upon request therefor the Administrator shall furnish to any agency of the United States charged with the administration of public works or assistance through public employment, and may furnish to any state agency similarly charged, the name, address, ordinary occupation and employment status of each recipient of benefits and the recipient's rights to further benefits pursuant to this chapter.

7. To further a current criminal investigation, the chief executive officer of any law enforcement agency of this state may submit a written request to the Administrator that he furnish, from the records of the Division, the name, address and place of employment of any person listed in the records of employment of the Division. The request must set forth the social security number of the person about whom the request is made and contain a statement signed by the chief executive officer certifying that the request is made to further a criminal investigation currently being conducted by the agency. Upon receipt of such a request, the Administrator shall furnish the information requested. He may charge a fee to cover the actual costs of any related administrative expenses.

8. In addition to the provisions of subsection 5, the Administrator shall provide lists containing the names and addresses of employers, ~~[the number of employees employed by each employer]~~ and ***information regarding*** the ~~[total]~~ wages paid by each employer to the Department of Taxation, upon request, for use in verifying returns for the ~~[business tax.]~~ ***tax imposed pursuant to sections 2 to 24, inclusive, of this act.*** The Administrator may charge a fee to cover the actual costs of any related administrative expenses.

9. A private carrier that provides industrial insurance in this state shall submit to the Administrator a list containing the name of each person who received benefits pursuant to chapters 616A to 616D, inclusive, or 617 of NRS during the preceding month and request that he compare the information so provided with the records of the Division regarding persons claiming benefits pursuant to chapter 612 of NRS for the same period. The information submitted by the private carrier must be in a form determined by the

Administrator and must contain the social security number of each such person. Upon receipt of the request, the Administrator shall make such a comparison and, if it appears from the information submitted that a person is simultaneously claiming benefits under chapter 612 of NRS and under chapters 616A to 616D, inclusive, or 617 of NRS, the Administrator shall notify the Attorney General or any other appropriate law enforcement agency. The Administrator shall charge a fee to cover the actual costs of any related administrative expenses.

10. The Administrator may request the Comptroller of the Currency of the United States to cause an examination of the correctness of any return or report of any national banking association rendered pursuant to the provisions of this chapter, and may in connection with the request transmit any such report or return to the Comptroller of the Currency of the United States as provided in Section 3305(c) of the Internal Revenue Code of 1954.

11. If any employee or member of the Board of Review, the Administrator or any employee of the Administrator, in violation of the provisions of this section, discloses information obtained from any employing unit or person in the administration of this chapter, or if any person who has obtained a list of applicants for work, or of claimants or recipients of benefits pursuant to this chapter uses or permits the use of the list for any political purpose, he is guilty of a gross misdemeanor.

12. All letters, reports or communications of any kind, oral or written, from the employer or employee to each other or to the Division or any of its agents, representatives or employees are privileged and must not be the subject matter or basis for any lawsuit if the letter, report or communication is written, sent, delivered or prepared pursuant to the requirements of this chapter.

Sec. 180. NRS 612.618 is hereby amended to read as follows:

612.618 1. If a check is tendered on or before the due date in payment of contributions but is afterward dishonored by the financial institution on which it is drawn, the check does not constitute timely payment unless the Administrator determines that dishonor occurred because of fault on the part of the financial institution.

2. The Administrator ~~[may]~~ ***shall*** charge an additional fee ~~[of not more than $25]~~ ***in the amount established by the State Controller pursuant to section 162 of this act*** for handling against a person who presents a check afterward dishonored. The fee must be deposited in the Unemployment Compensation Administration Fund.

Sec. 181. NRS 616B.012 is hereby amended to read as follows:

616B.012 1. Except as otherwise provided in this section and in NRS 616B.015, 616B.021 and 616C.205, information obtained from any insurer, employer or employee is confidential and may not be disclosed or be open to public inspection in any manner which would reveal the person's identity.

2. Any claimant or his legal representative is entitled to information from the records of the insurer, to the extent necessary for the proper presentation of a claim in any proceeding under chapters 616A to 616D, inclusive, or chapter 617 of NRS.

3. The Division and Administrator are entitled to information from the records of the insurer which is necessary for the performance of their duties. The Administrator may, by regulation, prescribe the manner in which otherwise confidential information may be made available to:

(a) Any agency of this or any other state charged with the administration or enforcement of laws relating to industrial insurance, unemployment compensation, public assistance or labor law and industrial relations;

(b) Any state or local agency for the enforcement of child support;

(c) The Internal Revenue Service of the Department of the Treasury;

(d) The Department of Taxation; and

(e) The State Contractors' Board in the performance of its duties to enforce the provisions of chapter 624 of NRS.

Information obtained in connection with the administration of a program of industrial insurance may be made available to persons or agencies for purposes appropriate to the operation of a program of industrial insurance.

4. Upon written request made by a public officer of a local government, an insurer shall furnish from its records the name, address and place of employment of any person listed in its records. The request must set forth the social security number of the person about whom the request is made and contain a statement signed by proper authority of the local government certifying that the request is made to allow the proper authority to enforce a law to recover a debt or obligation owed to the local government. The information obtained by the local government is confidential and may not be used or disclosed for any purpose other than the collection of a debt or obligation owed to that local government. The insurer may charge a reasonable fee for the cost of providing the requested information.

5. To further a current criminal investigation, the chief executive officer of any law enforcement agency of this state may

submit to the administrator a written request for the name, address and place of employment of any person listed in the records of an insurer. The request must set forth the social security number of the person about whom the request is made and contain a statement signed by the chief executive officer certifying that the request is made to further a criminal investigation currently being conducted by the agency. Upon receipt of a request, the Administrator shall instruct the insurer to furnish the information requested. Upon receipt of such an instruction, the insurer shall furnish the information requested. The insurer may charge a reasonable fee to cover any related administrative expenses.

6. Upon request by the Department of Taxation, the Administrator shall provide:

(a) Lists containing the names and addresses of employers; and

(b) Other information concerning employers collected and maintained by the Administrator or the Division to carry out the purposes of chapters 616A to 616D, inclusive, or chapter 617 of NRS,

to the Department for its use in verifying returns for the ~~[business tax.]~~ ***tax imposed pursuant to sections 2 to 24, inclusive, of this act.*** The Administrator may charge a reasonable fee to cover any related administrative expenses.

7. Any person who, in violation of this section, discloses information obtained from files of claimants or policyholders or obtains a list of claimants or policyholders under chapters 616A to 616D, inclusive, or chapter 617 of NRS and uses or permits the use of the list for any political purposes, is guilty of a gross misdemeanor.

8. All letters, reports or communications of any kind, oral or written, from the insurer, or any of its agents, representatives or employees are privileged and must not be the subject matter or basis for any lawsuit if the letter, report or communication is written, sent, delivered or prepared pursuant to the requirements of chapters 616A to 616D, inclusive, or chapter 617 of NRS.

Sec. 182. NRS 616B.679 is hereby amended to read as follows:

616B.679 1. Each application must include:

(a) The applicant's name and title of his position with the employee leasing company.

(b) The applicant's age, place of birth and social security number.

(c) The applicant's address.

(d) The business address of the employee leasing company.

(e) The business address of the resident agent of the employee leasing company, if the applicant is not the resident agent.

(f) If the applicant is a:

(1) Partnership, the name of the partnership and the name, address, age, social security number and title of each partner.

(2) Corporation, the name of the corporation and the name, address, age, social security number and title of each officer of the corporation.

(g) Proof of:

(1) ~~[The payment of any taxes required by chapter 364A of NRS.]~~ ***Compliance with the provisions of section 66 of this act.***

(2) The payment of any premiums for industrial insurance required by chapters 616A to 617, inclusive, of NRS.

(3) The payment of contributions or payments in lieu of contributions required by chapter 612 of NRS.

(4) Insurance coverage for any benefit plan from an insurer authorized pursuant to title 57 of NRS that is offered by the employee leasing company to its employees.

(h) Any other information the Administrator requires.

2. Each application must be notarized and signed under penalty of perjury:

(a) If the applicant is a sole proprietorship, by the sole proprietor.

(b) If the applicant is a partnership, by each partner.

(c) If the applicant is a corporation, by each officer of the corporation.

3. An applicant shall submit to the Administrator any change in the information required by this section within 30 days after the change occurs. The Administrator may revoke the certificate of registration of an employee leasing company which fails to comply with the provisions of NRS 616B.670 to 616B.697, inclusive.

4. If an insurer cancels an employee leasing company's policy, the insurer shall immediately notify the Administrator in writing. The notice must comply with the provisions of NRS 687B.310 to 687B.355, inclusive, and must be served personally on or sent by first-class mail or electronic transmission to the Administrator.

Sec. 183. NRS 616B.691 is hereby amended to read as follows:

616B.691 1. For the purposes of chapters ~~[364A,]~~ 612 and 616A to 617, inclusive, of NRS, ***and sections 2 to 24, inclusive, of this act,*** an employee leasing company which complies with the provisions of NRS 616B.670 to 616B.697, inclusive, shall be deemed to be the employer of the employees it leases to a client company.

2. An employee leasing company shall be deemed to be the employer of its leased employees for the purposes of sponsoring and maintaining any benefit plans.

3. An employee leasing company shall not offer its employees any self-funded insurance program. An employee leasing company shall not act as a self-insured employer or be a member of an association of self-insured public or private employers pursuant to chapters 616A to 616D, inclusive, or chapter 617 of NRS or pursuant to title 57 of NRS.

4. If an employee leasing company fails to:

(a) Pay any contributions, premiums, forfeits or interest due; or

(b) Submit any reports or other information required,

pursuant to this chapter or chapter 612, 616A, 616C, 616D or 617 of NRS, the client company is jointly and severally liable for the contributions, premiums, forfeits or interest attributable to the wages of the employees leased to it by the employee leasing company.

Sec. 184. NRS 623A.240 is hereby amended to read as follows:

623A.240 1. The following fees must be prescribed by the Board and must not exceed the following amounts:

Application fee	$200.00
Examination fee	100.00, plus the actual cost of the examination
Certificate of registration	25.00
Annual renewal fee	200.00
Reinstatement fee	300.00
Delinquency fee	50.00
Change of address fee	10.00
Copy of a document, per page	.25

2. In addition to the fees set forth in subsection 1, the Board may charge and collect a fee for any other service it provides. The fee must not exceed the cost incurred by the Board to provide the service.

3. The Board may authorize a landscape architect intern to pay the application fee or any portion of that fee during any period in which he is the holder of a certificate to practice as a landscape architect intern. If a landscape architect intern pays the fee or any portion of the fee during that period, the Board shall credit the amount paid by him towards the entire amount of the application fee for the certificate of registration required pursuant to this section.

4. The fees prescribed by the Board pursuant to this section must be paid in United States currency in the form of a check, cashier's check or money order. If any check submitted to the Board is dishonored upon presentation for payment, repayment of the fee,

including the fee for a returned check ~~[,]~~ ***in the amount established by the State Controller pursuant to section 162 of this act,*** must be made by money order or certified check.

5. The fees prescribed by the Board pursuant to this section are nonrefundable.

Sec. 185. NRS 634.135 is hereby amended to read as follows:

634.135 1. The Board may charge and collect fees not to exceed:

For an application for a license to practice chiropractic	$200.00
For an examination for a license to practice chiropractic	200.00
For an application for, and the issuance of, a certificate as a chiropractor's assistant	100.00
For an examination for a certificate as a chiropractor's assistant	100.00
For the issuance of a license to practice chiropractic	300.00
For the annual renewal of a license to practice chiropractic	300.00
For the annual renewal of an inactive license to practice chiropractic	100.00
For the annual renewal of a certificate as a chiropractor's assistant	50.00
For the restoration to active status of an inactive license to practice chiropractic	300.00
For reinstating a license to practice chiropractic which has been suspended or revoked	500.00
For reinstating a certificate as a chiropractor's assistant which has been suspended pursuant to NRS 634.130	100.00
For a review of any subject on the examination	25.00
For the issuance of a duplicate license or for changing the name on a license	35.00
For written certification of licensure	25.00
For providing a list of persons who are licensed to practice chiropractic to a person who is not licensed to practice chiropractic	25.00
For providing a list of persons who were licensed to practice chiropractic following the most recent examination of the Board to a person who is not licensed to practice chiropractic	10.00
For a set of mailing labels containing the names and addresses of the persons who are licensed to practice chiropractic in this state	35.00

~~[For a check made payable to the Board that is dishonored upon presentation for payment .... $25.00]~~
For providing a copy of the statutes, regulations and other rules governing the practice of chiropractic in this state to a person who is not licensed to practice chiropractic 25.00
For each page of a list of continuing education courses that have been approved by the Board .... .50
For an application to a preceptor program offered by the Board to graduates of chiropractic schools or colleges 35.00
For a review by the Board of a course offered by a chiropractic school or college or a course of continuing education in chiropractic 10.00

2. In addition to the fees set forth in subsection 1, the Board may charge and collect reasonable and necessary fees for any other service it provides.

3. For a check made payable to the Board that is dishonored upon presentation for payment, the Board shall assess and collect a fee in the amount established by the State Controller pursuant to section 162 of this act.

Sec. 186. NRS 679B.228 is hereby amended to read as follows:

679B.228 The Division ~~[may]~~ ***shall*** charge a person a fee ~~[of $25]~~ ***in the amount established by the State Controller pursuant to section 162 of this act*** for each check returned to the Division because the person had insufficient money or credit with the drawee to pay the check or because the person stopped payment on the check.

Sec. 187. Section 66 of this act is hereby amended to read as follows:

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

2. An application for a business license must:

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

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

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

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

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

3. The application must be signed by:

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

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

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

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

5. A person who has been issued a business license by the Department shall submit a fee of $75 to the Department on or before the last day of the month in which the anniversary date of issuance of the business license occurs in each year, unless the person submits a written statement to the Department, at least 10 days before the anniversary date, indicating that the person will not be conducting business in this state after the anniversary date. ***A person who fails to submit the annual fee required pursuant to this subsection in a timely manner shall pay a penalty in the amount of $75 in addition to the annual fee.***

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

7. For the purposes of sections 61 to 66, inclusive, of this act, a person shall be deemed to conduct a business in 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 the permissible balance of the Fund to Stabilize the Operation of the State Government as set forth in NRS 353.288.

3. If less than the full amount determined pursuant to subsection 1 is transferred to the Fund to Stabilize the Operation of the State Government pursuant to subsection 2, the Interim Finance Committee shall cause to be transferred from the State General Fund to the Fund for Tax Accountability created by section 191 of this act the remainder of the amount determined pursuant to subsection 1.

Sec. 191. 1. The Fund for Tax Accountability is hereby created as a special revenue fund.

2. Money from the Fund may be appropriated only for the purpose of supplementing future revenue of this state to allow the reduction of the rate or amount of a tax or fee.

3. This section does not authorize a refund or other return of any tax or fee paid to this state pursuant to any statute or regulation in effect at the time the tax or fee was paid.

Sec. 192. Notwithstanding the provisions of this act and any other provision of law to the contrary, a public utility or local government franchise may increase its previously approved rates by an amount which is reasonably estimated to produce an amount of revenue equal to the amount of any tax liability incurred by the public utility or local government franchise before January 1, 2005, as a result of the provisions of this act.

Sec. 193. Notwithstanding the provisions of section 61 of Assembly Bill No. 553 of the 72nd Session of the Nevada Legislature, the sums appropriated to the Interim Finance Committee by subsection 1 of that section may be allocated and used pursuant to that section for information technology and additional operational costs that may be required by the Department of Taxation or other state agency to implement or modify the collections of State General Fund revenues approved by the 19th Special Session of the Nevada Legislature.

Sec. 194. 1. There is hereby appropriated from the State General Fund to the Legislative Fund for use by the Legislative Committee on Taxation, Public Revenue and Tax Policy to exercise its powers pursuant to section 130 of this act, including, without limitation, to hire a consultant:

For Fiscal Year 2003-2004....................................... $125,000
For Fiscal Year 2004-2005....................................... $125,000

2. The sums appropriated by subsection 1 are available for either fiscal year. Any balance of those sums must not be committed for expenditure after June 30, 2005, and reverts to the State General Fund as soon as all payments of money committed have been made.

Sec. 195. The provisions of:

1. Sections 77, 78, 172 and 173 of this act do not affect the amount of any license fees or taxes due for any period ending on or before June 30, 2003.

2. Sections 80, 82, 83 and 89 of this act do not apply to any taxes precollected pursuant to chapter 370 of NRS on or before June 30, 2003.

3. Sections 26 to 58, inclusive, of this act apply to any taxable amount paid for live entertainment that is collected on or after January 1, 2004.

4. Section 144 of this act does not apply to any contracts made on or before June 30, 2003.

Sec. 196. The provisions of subsection 2 of section 189 of this act do not:

1. Affect any rights, duties or liability of any person relating to any taxes imposed pursuant to chapter 364A of NRS for any period ending before January 1, 2004.

2. Apply to the administration, collection and enforcement of any taxes imposed pursuant to chapter 364A of NRS for any period ending before January 1, 2004.

Sec. 197. The Budget Division of the Department of Administration and the Fiscal Analysis Division of the Legislative Counsel Bureau shall jointly:

1. Identify all departments, institutions and agencies of the Executive Department of the State Government that administer programs for the treatment of alcohol and drug abuse or provide funding to local governments for such programs;

2. Develop a proposal for coordinating such programs, reducing the administrative costs associated with such programs and maximizing the use of state revenue being expended for such programs; and

3. Report their recommendations to the Governor and the Director of the Legislative Counsel Bureau not later than December 1, 2004.

Sec. 198. 1. This section and sections 190, 191 and 196 of this act become effective upon passage and approval.

2. Sections 59, 60, 67, 69, 75 to 80, 81, 82, 83, 84 to 88, inclusive, 90 to 93, inclusive, 98, 101, 112, 114, 116, 125 to 132, inclusive, 144 to 165, inclusive, 168, 172 to 175, inclusive, 177, 178, 180, 184, 185, 186, 188 and 192 to 195, inclusive, and 197 of this act and subsection 1 of section 189 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On July 1, 2003, for all other purposes.

3. Sections 1 to 58, inclusive, 61 to 66, inclusive, 68, 70 to 74, inclusive, 89, 118 to 124, inclusive, 133, 135, 141, 169, 170, 171, 176, 179, 181, 182 and 183 of this act and subsection 2 of section 189 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On January 1, 2004, for all other purposes.

4. Sections 80.5, 82.5, 83.5, 94 to 97, inclusive, 99, 100, 102 to 111, inclusive, 166, 167 and 187 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On July 1, 2004, for all other purposes.

5. Sections 134, 136 to 140, inclusive, 142 and 143 of this act become effective on August 1, 2003.

6. Sections 113, 115 and 117 of this act become effective at 12:01 a.m. on October 1, 2029.

7. Sections 126 to 131, inclusive, of this act expire by limitation on June 30, 2005.

8. Sections 112, 114 and 116 of this act expire by limitation on September 30, 2029.

LEADLINES OF REPEALED SECTIONS

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.

* S B 5 *