

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.

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

AN ACT relating to state financial administration; providing for the imposition and administration of an excise tax on employers based on wages paid to their employees; replacing the casino entertainment tax with a tax on all live entertainment; eliminating the tax imposed on the privilege of conducting business in this state; revising the taxes on liquor and cigarettes; imposing a state tax on the transfer of real property and revising the provisions governing the existing tax; revising the fees charged for certain gaming licenses; establishing the Legislative Committee on Taxation, Public Revenue and Tax Policy; making various other changes relating to state financial administration; making an appropriation; providing penalties; and providing other matters properly relating thereto.

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

18 (a) File with the Department:

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

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

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

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

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

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



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

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

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

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

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

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

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

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

33 2. *The interest must be paid:*

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

21 **Sec. 28.** “Board” means the State Gaming Control Board.

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

26 **Sec. 30.** 1. “Business entity” includes:

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

17 **Sec. 44. 1. If:**

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

41 2. *The interest must be paid:*

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

3 **Sec. 62. 1. “Business” includes:**

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

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

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

12 (a) A governmental entity.

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

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

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

26 **Sec. 63. 1. “Employee” includes:**

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

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

32 **2. The term includes:**

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

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

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

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

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

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



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

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

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

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

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

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

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

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

28 2. An application for a business license must:

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

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

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

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

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

38 3. The application must be signed by:

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

11 (b) The amount of the relief.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

44 (a) The business is consistent with:



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

16 (a) The Department;

17 (b) The Nevada Tax Commission; and

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

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

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

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

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

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

45 8. A county treasurer:



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

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

7 9. The Commission on Economic Development:

8 (a) Shall adopt regulations relating to:

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

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

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

17 10. The Nevada Tax Commission:

18 (a) Shall adopt regulations regarding:

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

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

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

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

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

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

35 **2. Regulations providing for:**

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

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

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

43 364A.130 1. Except as otherwise provided in subsection ~~6.1~~
44 **8**, a person shall not conduct a business in this state unless he has a
45 business license issued by the Department.



- 1 2. ~~The~~ *An* application for a business license must:
- 2 (a) Be made upon a form prescribed by the Department;
- 3 (b) Set forth the name under which the applicant transacts or
- 4 intends to transact business and the location of his place or places of
- 5 business;
- 6 (c) Declare the estimated number of employees for the previous
- 7 calendar quarter;
- 8 (d) Be accompanied by a fee of ~~[\$25;]~~ *\$75*; and
- 9 (e) Include any other information that the Department deems
- 10 necessary.
- 11 3. The application must be signed by:
- 12 (a) The owner, if the business is owned by a natural person;
- 13 (b) A member or partner, if the business is owned by an
- 14 association or partnership; or
- 15 (c) An officer or some other person specifically authorized to
- 16 sign the application, if the business is owned by a corporation.
- 17 4. If the application is signed pursuant to paragraph (c) of
- 18 subsection 3, written evidence of the signer's authority must be
- 19 attached to the application.
- 20 5. *A person who has been issued a business license by the*
- 21 *Department shall submit a fee of \$75 to the Department on or*
- 22 *before the last day of the month in which the anniversary date of*
- 23 *issuance of the business license occurs in each year, unless the*
- 24 *person submits a written statement to the Department, at least 10*
- 25 *days before the anniversary date, indicating that the person will*
- 26 *not be conducting business in this state after the anniversary date.*
- 27 6. *The business license required to be obtained pursuant to*
- 28 *this section is in addition to any license to conduct business that*
- 29 *must be obtained from the local jurisdiction in which the business*
- 30 *is being conducted.*
- 31 7. For the purposes of this chapter, a person shall be deemed to
- 32 conduct a business in this state if a business for which the person is
- 33 responsible:
- 34 (a) Is ~~incorporated]~~ *organized* pursuant to ~~[chapter 78 or 78A]~~
- 35 *title 7* of NRS ~~[;]~~ *, other than a business organized pursuant to*
- 36 *chapter 82 or 84 of NRS;*
- 37 (b) Has an office or other base of operations in this state; or
- 38 (c) Pays wages or other remuneration to a natural person who
- 39 performs in this state any of the duties for which he is paid.
- 40 ~~[6;]~~ *8.* A person who takes part in a trade show or convention
- 41 held in this state for a purpose related to the conduct of a business is
- 42 not required to obtain a business license specifically for that event.
- 43 **Sec. 77.** NRS 369.174 is hereby amended to read as follows:
- 44 369.174 Each month, the State Controller shall transfer to the
- 45 Tax on Liquor Program Account in the State General Fund, from the



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

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

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

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

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

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

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

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

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

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

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

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



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

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

25 **Sec. 81.** NRS 370.220 is hereby amended to read as follows:
26 370.220 In the sale of any cigarette revenue stamps or any
27 metered machine settings to a licensed cigarette dealer, the
28 Department and its agents shall allow the purchaser a discount of ~~13~~
29 0.5 percent against the amount of excise tax otherwise due for the
30 services rendered in affixing cigarette revenue stamps or metered
31 machine impressions to the cigarette packages.

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

37 2. The Department shall:

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

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



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

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

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

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

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

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

20 2. The Department shall:

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

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

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

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

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



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



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

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

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

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

12 372.130 At the time of making an application, the applicant
13 must pay to the Department a permit fee of ~~15~~ \$5 for each permit.

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

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

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

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

22 ~~11~~ (a) The name and address of all agents operating in this
23 state.

24 ~~12~~ (b) The location of all distribution or sales houses or offices
25 or other places of business in this state.

26 ~~13~~ (c) Such other information as the Department may require.

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

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

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

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

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

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

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



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

3 **Sec. 90.** NRS 372.370 is hereby amended to read as follows:
4 372.370 ~~[(The taxpayer shall)]~~ *If the taxes imposed by this*
5 *chapter are paid in accordance with NRS 372.355, the taxpayer*
6 *may* deduct and withhold from the taxes otherwise due from him
7 ~~[(1.25)]~~ *0.5* percent of ~~[(t)]~~ *those taxes* to reimburse himself for the
8 cost of collecting the tax.

9 **Sec. 91.** NRS 374.135 is hereby amended to read as follows:
10 374.135 At the time of making an application, the applicant
11 shall pay to the Department a permit fee of ~~[(1)]~~ *\$5* for each permit.

12 **Sec. 92.** NRS 374.145 is hereby amended to read as follows:
13 374.145 A seller whose permit has been previously suspended
14 or revoked shall pay the Department a fee of ~~[(1)]~~ *\$5* for the renewal
15 or issuance of a permit.

16 **Sec. 93.** NRS 374.375 is hereby amended to read as follows:
17 374.375 ~~[(The taxpayer shall)]~~ *If the taxes imposed by this*
18 *chapter are paid in accordance with NRS 374.360, the taxpayer*
19 *may* deduct and withhold from the taxes otherwise due from him
20 ~~[(1.25)]~~ *0.5* percent thereof to reimburse himself for the cost of
21 collecting the tax.

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

31 (a) Equitably among eligible taxpayers; and

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

42 (b) Related predevelopment expenses;

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



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

3 (e) The creation of related trust funds.

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

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

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

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

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

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

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

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

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

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

28 (a) The trustor of the trust;

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

11 ~~{8.}~~ **6.** A transfer of title to or from a trust ~~{, if the transfer is~~
12 ~~made}~~ without consideration ~~{, and is made to or from:~~

13 ~~—(a) The trustor of the trust;~~

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

29 1. Keeping of records sufficient for audit purposes;

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

19 4. Upon filing the list required by:

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

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

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

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

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

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



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

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

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

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

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

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

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

19 2. Upon filing:

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

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

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

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

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

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

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

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

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



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

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

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

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

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

25 4. Upon filing:

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

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

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

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

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



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



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



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

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

14 2. Upon filing:

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

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

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

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

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

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

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



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

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

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

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

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

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

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

18 4. Upon filing:

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

15 *1. Review and study:*

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

15 218.53883 1. The Committee shall:

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

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

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

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

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

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

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

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

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

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

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



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



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

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

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

13 3. The special provisions of:

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

39 and

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

33 268.095 1. The city council or other governing body of each
34 incorporated city in this state, whether organized under general law
35 or special charter, may:

36 (a) Except as otherwise provided in NRS 268.0968 and 576.128,
37 fix, impose and collect for revenues or for regulation, or both, a
38 license tax on all character of lawful trades, callings, industries,
39 occupations, professions and businesses conducted within its
40 corporate limits.

41 (b) Assign the proceeds of any one or more of such license taxes
42 to the county within which the city is situated for the purpose or
43 purposes of making the proceeds available to the county:



1 (1) As a pledge as additional security for the payment of any
2 general obligation bonds issued pursuant to NRS 244A.597 to
3 244A.655, inclusive;

4 (2) For redeeming any general obligation bonds issued
5 pursuant to NRS 244A.597 to 244A.655, inclusive;

6 (3) For defraying the costs of collecting or otherwise
7 administering any such license tax so assigned, of the county fair
8 and recreation board and of officers, agents and employees hired
9 thereby, and of incidentals incurred thereby;

10 (4) For operating and maintaining recreational facilities
11 under the jurisdiction of the county fair and recreation board;

12 (5) For improving, extending and bettering recreational
13 facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

14 (6) For constructing, purchasing or otherwise acquiring such
15 recreational facilities.

16 (c) Pledge the proceeds of any tax imposed on the revenues from
17 the rental of transient lodging pursuant to this section for the
18 payment of any general or special obligations issued by the city for
19 a purpose authorized by the laws of this state.

20 (d) Use the proceeds of any tax imposed pursuant to this section
21 on the revenues from the rental of transient lodging:

22 (1) To pay the principal, interest or any other indebtedness
23 on any general or special obligations issued by the city pursuant to
24 the laws of this state;

25 (2) For the expense of operating or maintaining, or both, any
26 facilities of the city; and

27 (3) For any other purpose for which other money of the city
28 may be used.

29 2. The proceeds of any tax imposed pursuant to this section
30 that are pledged for the repayment of general obligations may be
31 treated as "pledged revenues" for the purposes of NRS 350.020.

32 3. No license to engage in any type of business may be granted
33 unless the applicant for the license signs an affidavit affirming that
34 the business has complied with the provisions of ~~chapter 364A of~~
35 ~~NRS.~~ **section 66 of this act.** The city licensing agency shall provide
36 upon request an application for a business license pursuant to
37 ~~chapter 364A of NRS.~~ **section 66 of this act.**

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

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

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



1 5. Any license tax levied under the provisions of this section
2 constitutes a lien upon the real and personal property of the business
3 upon which the tax was levied until the tax is paid. The lien has the
4 same priority as a lien for general taxes. The lien must be enforced
5 in the following manner:

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

- 10 (1) The amount of tax due and the appropriate year;
11 (2) The name of the record owner of the property;
12 (3) A description of the property sufficient for identification;
13 and

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

16 (b) By an action for foreclosure against such property in the
17 same manner as an action for foreclosure of any other lien,
18 commenced within 2 years after the date of recording of the notice
19 of the tax lien, and accompanied by appropriate notice to other
20 lienholders.

21 6. The city council or other governing body of each
22 incorporated city may delegate the power and authority to enforce
23 such liens to the county fair and recreation board. If the authority is
24 so delegated, the governing body shall revoke or suspend the license
25 of a business upon certification by the board that the license tax has
26 become delinquent, and shall not reinstate the license until the tax is
27 paid. Except as otherwise provided in NRS 268.0966, all
28 information concerning license taxes levied by an ordinance
29 authorized by this section or other information concerning the
30 business affairs or operation of any licensee obtained as a result of
31 the payment of those license taxes or as the result of any audit or
32 examination of the books of the city by any authorized employee of
33 a county fair and recreation board for any license tax levied for the
34 purpose of NRS 244A.597 to 244A.655, inclusive, is confidential
35 and must not be disclosed by any member, official or employee of
36 the county fair and recreation board or the city imposing the license
37 tax unless the disclosure is authorized by the affirmative action of a
38 majority of the members of the appropriate county fair and
39 recreation board. Continuing disclosure may be so authorized under
40 an agreement with the Department of Taxation for the exchange of
41 information concerning taxpayers.

42 7. The powers conferred by this section are in addition and
43 supplemental to, and not in substitution for, and the limitations
44 imposed by this section do not affect the powers conferred by, any
45 other law. No part of this section repeals or affects any other law or



1 any part thereof, it being intended that this section provide a
2 separate method of accomplishing its objectives, and not an
3 exclusive one.

4 **Sec. 142.** NRS 268.0966 is hereby amended to read as
5 follows:

6 268.0966 On or before August 15 of each year, the governing
7 body of each city shall submit a report to the Department of
8 Taxation which states:

9 1. The rate of all taxes imposed on the revenues from the rental
10 of transient lodging pursuant to NRS 268.095 and 268.096 and any
11 special act in the preceding fiscal year;

12 2. The total amount of revenue collected from all taxes
13 imposed on the revenues from the rental of transient lodging
14 pursuant to NRS 268.095 and 268.096 and any special act in the
15 preceding fiscal year; ~~and~~

16 3. *The total amount of revenue collected from the tax*
17 *imposed on the revenues from the rental of transient lodging*
18 *pursuant to section 140 of this act; and*

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

21 **Sec. 143.** NRS 268.0968 is hereby amended to read as
22 follows:

23 268.0968 1. Except as otherwise provided in NRS 268.096
24 and 268.801 to 268.808, inclusive, *and section 140 of this act*, a
25 city located in a county whose population is 400,000 or more shall
26 not impose a new tax on the rental of transient lodging or increase
27 the rate of an existing tax on the rental of transient lodging after
28 March 25, 1991.

29 2. Except as otherwise provided in NRS 268.7845 ~~H~~ *and*
30 *section 140 of this act*, a city located in a county whose population
31 is 100,000 or more but less than 400,000 shall not impose a new tax
32 on the rental of transient lodging or increase the rate of an existing
33 tax on the rental of transient lodging after March 25, 1991.

34 3. The Legislature hereby declares that the limitation imposed
35 by subsection 2 will not be repealed or amended except *as otherwise*
36 *provided in section 140 of this act or* to allow the imposition of an
37 increase in such a tax for:

38 (a) The promotion of tourism;

39 (b) The construction or operation of tourism facilities by a
40 convention and visitors authority; or

41 (c) The acquisition, establishment, construction or expansion of
42 one or more railroad grade separation projects.



1 **Sec. 144.** Chapter 338 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *A public body shall include in each contract for the*
4 *construction, alteration or repair of any public work a clause*
5 *requiring each contractor, subcontractor and other person who*
6 *provides labor, equipment, materials, supplies or services for the*
7 *public work to comply with the requirements of all applicable state*
8 *and local laws, including, without limitation, any applicable*
9 *licensing requirements and requirements for the payment of sales*
10 *and use taxes on equipment, materials and supplies provided for*
11 *the public work.*

12 **Sec. 145.** Chapter 353 of NRS is hereby amended by adding
13 thereto a new section to read as follows:

14 *“Account” means the Disaster Relief Account created by*
15 *NRS 353.2735.*

16 **Sec. 146.** NRS 353.1465 is hereby amended to read as
17 follows:

18 353.1465 1. Upon approval of the State Board of Finance, a
19 state agency may enter into contracts with issuers of credit cards or
20 debit cards or operators of systems that provide for the electronic
21 transfer of money to provide for the acceptance of credit cards, debit
22 cards or electronic transfers of money by the agency:

23 (a) For the payment of money owed to the agency for taxes,
24 interest, penalties or any other obligation; or

25 (b) In payment for goods or services.

26 2. Before a state agency may enter into a contract pursuant to
27 subsection 1, the agency must submit the proposed contract to the
28 State Treasurer for his review and transmittal to the State Board of
29 Finance.

30 3. Except as otherwise provided in subsection 4, if the issuer or
31 operator charges the state agency a fee for each use of a credit card
32 or debit card or for each electronic transfer of money, the state
33 agency may require the cardholder or the person requesting the
34 electronic transfer of money to pay a fee ~~to~~ which must not exceed
35 the amount charged to the state agency by the issuer or operator.

36 4. A state agency that is required to pay a fee charged by the
37 issuer or operator for the use of a credit card or debit card or for an
38 electronic transfer of money may, pursuant to NRS 353.148, file a
39 claim with the Director of the Department of Administration for
40 reimbursement of the fees paid to the issuer or operator during the
41 immediately preceding quarter.

42 5. *The Director of the Department of Administration shall*
43 *adopt regulations providing for the submission of payments to*
44 *state agencies pursuant to contracts authorized by this section.*



1 *The regulations must not conflict with a regulation adopted*
2 *pursuant to NRS 360A.020 or section 60 of this act.*

3 6. As used in this section:

4 (a) “Cardholder” means the person or organization named on the
5 face of a credit card or debit card to whom or for whose benefit the
6 credit card or debit card is issued by an issuer.

7 (b) “Credit card” means any instrument or device, whether
8 known as a credit card or credit plate ~~H~~ or by any other name,
9 issued with or without a fee by an issuer for the use of the
10 cardholder in obtaining money, property, goods, services or
11 anything else of value on credit.

12 (c) “Debit card” means any instrument or device, whether
13 known as a debit card or by any other name, issued with or without
14 a fee by an issuer for the use of the cardholder in depositing,
15 obtaining or transferring funds.

16 (d) “Electronic transfer of money” has the meaning ascribed to it
17 in NRS 463.01473.

18 (e) “Issuer” means a business organization, financial institution
19 or authorized agent of a business organization or financial institution
20 that issues a credit card or debit card.

21 **Sec. 147.** NRS 353.210 is hereby amended to read as follows:

22 353.210 1. Except as otherwise provided in subsection 6, on
23 or before September 1 of each even-numbered year, all departments,
24 institutions and other agencies of the Executive Department of the
25 State Government, and all agencies of the Executive Department of
26 the State Government receiving state money, fees or other money
27 under the authority of the State, including those operating on money
28 designated for specific purposes by the *Nevada* Constitution or
29 otherwise, shall prepare, on blanks furnished them by the Chief, and
30 submit to the Chief ~~estimates~~:

31 (a) *The number of positions within the department, institution*
32 *or agency that have been vacant for at least 12 months, the*
33 *number of months each such position has been vacant and the*
34 *reasons for each such vacancy; and*

35 (b) *Estimates* of their expenditure requirements, together with
36 all anticipated income from fees and all other sources, for the next 2
37 fiscal years compared with the corresponding figures of the last
38 completed fiscal year and the estimated figures for the current fiscal
39 year.

40 2. The Chief shall direct that one copy of the forms submitted
41 pursuant to subsection 1, accompanied by every supporting schedule
42 and any other related material, be delivered directly to the Fiscal
43 Analysis Division of the Legislative Counsel Bureau on or before
44 September 1 of each even-numbered year.



1 3. The Budget Division of the Department of Administration
2 shall give advance notice to the Fiscal Analysis Division of the
3 Legislative Counsel Bureau of any conference between the Budget
4 Division of the Department of Administration and personnel of
5 other state agencies regarding budget estimates. A fiscal analyst of
6 the Legislative Counsel Bureau or his designated representative may
7 attend any such conference.

8 4. The estimates of expenditure requirements submitted
9 pursuant to subsection 1 must be classified to set forth the data of
10 funds, organizational units, and the character and objects of
11 expenditures, and must include a mission statement and
12 measurement indicators for each program. The organizational units
13 may be subclassified by functions and activities, or in any other
14 manner at the discretion of the Chief.

15 5. If any department, institution or other agency of the
16 Executive Department of the State Government, whether its money
17 is derived from state money or from other money collected under
18 the authority of the State, fails or neglects to submit estimates of its
19 expenditure requirements as provided in this section, the Chief may,
20 from any data at hand in his office or which he may examine or
21 obtain elsewhere, make and enter a proposed budget for the
22 department, institution or agency in accordance with the data.

23 6. Agencies, bureaus, commissions and officers of the
24 Legislative Department, the Public Employees' Retirement System
25 and the Judicial Department of the State Government shall submit to
26 the Chief for his information in preparing the proposed executive
27 budget the budgets which they propose to submit to the Legislature.

28 **Sec. 148.** NRS 353.213 is hereby amended to read as follows:

29 353.213 1. In preparing the proposed budget for the
30 Executive Department of the State Government for each biennium,
31 the Chief shall not exceed the limit upon total proposed
32 expenditures for purposes other than construction from the State
33 General Fund calculated pursuant to this section. The base for each
34 biennium is the total expenditure, for the purposes limited, from the
35 State General Fund appropriated and authorized by the Legislature
36 for the ~~biennium beginning on July 1, 1975.~~ *immediately*
37 *preceding biennium, minus any amount transferred from the State*
38 *General Fund to any other fund during that biennium.*

39 2. The limit for each biennium is calculated as follows:

40 (a) The amount of expenditure constituting the base is
41 multiplied by the percentage of change in population ~~for~~ *on July 1*
42 *of the first fiscal year in* the current biennium from the population
43 on ~~July 1, 1974.~~ *July 1 of the first fiscal year in the immediately*
44 *preceding biennium,* and this product is added to or subtracted from
45 the amount of expenditure constituting the base.



1 (b) The amount calculated pursuant to paragraph (a) is
2 multiplied by the percentage of inflation or deflation, and this
3 product is added to or subtracted from the amount calculated
4 pursuant to paragraph (a).

5 (c) Subject to the limitations of this paragraph:

6 (1) If the amount resulting from the calculations pursuant to
7 paragraphs (a) and (b) represents a net increase over the base
8 biennium, the Chief may increase the proposed expenditure
9 accordingly.

10 (2) If the amount represents a net decrease, the Chief shall
11 decrease the proposed expenditure accordingly.

12 (3) If the amount is the same as in the base biennium, that
13 amount is the limit of permissible proposed expenditure.

14 The proposed budget for each fiscal year of the biennium must
15 provide for a reserve of not less than 5 percent nor more than ~~10~~
16 **15** percent of the total of all proposed appropriations from the State
17 General Fund for the operation of all departments, institutions and
18 agencies of the State Government and authorized expenditures from
19 the State General Fund for the regulation of gaming for that fiscal
20 year.

21 3. The ~~revised estimate of~~ population for the State ~~issued by~~
22 ~~the United States Department of Commerce as of July 1, 1974, must~~
23 ~~be used, and~~ **certified by** the Governor ~~shall certify~~ **pursuant to**
24 **NRS 360.285 must be used to calculate** the percentage of increase
25 or decrease in population for each ~~succeeding biennium.~~ **biennium**
26 **pursuant to paragraph (a) of subsection 2.** The Consumer Price
27 Index published by the United States Department of Labor for July
28 preceding each biennium must be used in determining the
29 percentage of inflation or deflation ~~is~~ **pursuant to paragraph (b) of**
30 **subsection 2.**

31 4. The Chief may exceed the limit to the extent necessary to
32 meet situations in which there is a threat to life or property.

33 **Sec. 149.** NRS 353.2705 is hereby amended to read as
34 follows:

35 353.2705 As used in NRS 353.2705 to 353.2771, inclusive,
36 **and section 145 of this act**, unless the context otherwise requires,
37 the words and terms defined in NRS 353.271 to 353.2731, inclusive,
38 **and section 145 of this act** have the meanings ascribed to them in
39 those sections.

40 **Sec. 150.** NRS 353.2735 is hereby amended to read as
41 follows:

42 353.2735 1. The Disaster Relief ~~Fund~~ **Account** is hereby
43 created as a special ~~revenue fund.~~ **account in the Fund to**
44 **Stabilize the Operation of the State Government.** The Interim
45 Finance Committee shall administer the ~~Fund.~~ **Account.**



- 1 2. The Division may accept grants, gifts or donations for
2 deposit in the ~~{Fund,}~~ **Account**. Except as otherwise provided in
3 subsection 3, money received from:
- 4 (a) A direct legislative appropriation to the ~~{Fund,}~~ **Account**;
5 (b) A transfer of ~~{one-half of the interest earned on money}~~ **not**
6 **more than 10 percent of the aggregate balance** in the Fund to
7 Stabilize the Operation of **the** State Government made pursuant to
8 NRS 353.288; and
- 9 (c) A grant, gift or donation to the ~~{Fund,}~~ **Account**,
10 must be deposited in the ~~{Fund,}~~ **Account**. Except as otherwise
11 provided in NRS 414.135, the interest and income earned on the
12 money in the ~~{Fund}~~ **Account** must, after deducting any applicable
13 charges, be credited to the ~~{Fund,}~~ **Account**.
- 14 3. If, at the end of each quarter of a fiscal year, the balance in
15 the ~~{Fund}~~ **Account** exceeds 0.75 percent of the total amount of all
16 appropriations from the State General Fund for the operation of all
17 departments, institutions and agencies of State Government and
18 authorized expenditures from the State General Fund for the
19 regulation of gaming for that fiscal year, the State Controller shall
20 not, until the balance in the ~~{Fund}~~ **Account** is 0.75 percent or less
21 of that amount, transfer any ~~{interest earned on}~~ money in the Fund
22 to Stabilize the Operation of **the** State Government from the State
23 General Fund to the ~~{Fund}~~ **Account** pursuant to the provisions of
24 NRS 353.288.
- 25 4. Money in the ~~{Fund}~~ **Account** may be distributed through
26 grants and loans to state agencies and local governments as provided
27 in NRS 353.2705 to 353.2771, inclusive ~~{,}~~ **and section 145 of this**
28 **act**. Except as otherwise provided in NRS 353.276, such grants will
29 be disbursed on the basis of reimbursement of costs authorized
30 pursuant to NRS 353.274 and 353.2745.
- 31 5. If the Governor declares a disaster, the State Board of
32 Examiners shall estimate:
- 33 (a) The money in the ~~{Fund}~~ **Account** that is available for grants
34 and loans for the disaster pursuant to the provisions of NRS
35 353.2705 to 353.2771, inclusive ~~{,}~~ **and section 145 of this act**;
36 and
- 37 (b) The anticipated amount of those grants and loans for the
38 disaster.
- 39 Except as otherwise provided in this subsection, if the anticipated
40 amount determined pursuant to paragraph (b) exceeds the available
41 money in the ~~{Fund}~~ **Account** for such grants and loans, all grants
42 and loans from the ~~{Fund}~~ **Account** for the disaster must be reduced
43 in the same proportion that the anticipated amount of the grants and
44 loans exceeds the money in the ~~{Fund}~~ **Account** that is available for
45 grants and loans for the disaster. If the reduction of a grant or loan



1 from the ~~Fund~~ Account would result in a reduction in the amount
2 of money that may be received by a state agency or local
3 government from the Federal Government, the reduction in the grant
4 or loan must not be made.

5 **Sec. 151.** NRS 353.274 is hereby amended to read as follows:

6 353.274 Money in the ~~Fund~~ Account may be distributed as a
7 grant to a state agency because of a disaster for the payment of
8 expenses incurred by the state agency for:

9 1. The repair or replacement of public roads, public streets,
10 bridges, water control facilities, public buildings, public utilities,
11 recreational facilities and parks owned by the State and damaged by
12 the disaster;

13 2. Any emergency measures undertaken to save lives, protect
14 public health and safety or protect public property, including,
15 without limitation, an emergency measure undertaken in response to
16 a crisis involving violence on school property, at a school activity or
17 on a school bus, in the jurisdiction in which the disaster occurred;

18 3. The removal of debris from publicly or privately owned land
19 and waterways undertaken because of the disaster; and

20 4. The administration of a disaster assistance program.

21 **Sec. 152.** NRS 353.2745 is hereby amended to read as
22 follows:

23 353.2745 Money in the ~~Fund~~ Account may be distributed as
24 a grant to a local government because of a disaster for:

25 1. The payment of not more than 50 percent of the expenses
26 incurred by the local government for:

27 (a) The repair or replacement of public roads, public streets,
28 bridges, water control facilities, public buildings, public utilities,
29 recreational facilities and parks owned by the local government and
30 damaged by the disaster; and

31 (b) Any emergency measures undertaken to save lives, protect
32 public health and safety or protect public property, including,
33 without limitation, an emergency measure undertaken in response to
34 a crisis involving violence on school property, at a school activity or
35 on a school bus, in the jurisdiction in which the disaster occurred;
36 and

37 2. The payment of not more than 50 percent of any grant match
38 the local government must provide to obtain a grant from a federal
39 disaster assistance agency for an eligible project to repair damage
40 caused by the disaster within the jurisdiction of the local
41 government.

42 **Sec. 153.** NRS 353.2751 is hereby amended to read as
43 follows:

44 353.2751 Money in the ~~Fund~~ Account may be distributed as
45 a loan to a local government because of a disaster for:



- 1 1. The payment of expenses incurred by the local government
2 for:
3 (a) The repair or replacement of public roads, public streets,
4 bridges, water control facilities, public buildings, public utilities,
5 recreational facilities and parks owned by the local government and
6 damaged by the disaster;
7 (b) Any overtime worked by an employee of the local
8 government because of the disaster or any other extraordinary
9 expenses incurred by the local government because of the disaster;
10 and
11 (c) Any projects to reduce or prevent the possibility of damage
12 to persons or property from similar disasters in the future; and
13 2. The payment of not more than 50 percent of any grant match
14 the local government must provide to obtain a grant from a federal
15 disaster assistance agency for an eligible project to repair damage
16 caused by the disaster within the jurisdiction of the local
17 government. Before a loan may be distributed to a local government
18 pursuant to this subsection:
19 (a) The Interim Finance Committee must make a determination
20 that the local government is currently unable to meet its financial
21 obligations; and
22 (b) The local government must execute a loan agreement in
23 which the local government agrees to:
24 (1) Use the money only for the purpose of paying the grant
25 match; and
26 (2) Repay the entire amount of the loan, without any interest
27 or other charges, to the ~~{Disaster Relief Fund}~~ **Account** not later
28 than 10 years after the date on which the agreement is executed.
29 **Sec. 154.** NRS 353.2753 is hereby amended to read as
30 follows:
31 353.2753 1. A state agency or local government may request
32 the Division to conduct a preliminary assessment of the damages
33 related to an event for which the state agency or local government
34 seeks a grant or loan from the ~~{Fund.}~~ **Account**.
35 2. Upon receipt of such a request, the Division shall investigate
36 the event or cause the event to be investigated to make a preliminary
37 assessment of the damages related to the event and shall make or
38 cause to be made a written report of the damages related to the
39 event.
40 3. As soon as practicable after completion of the investigation
41 and preparation of the report of damages, the Division shall:
42 (a) Determine whether the event constitutes a disaster for which
43 the state agency or local government may seek a grant or loan from
44 the ~~{Fund.}~~ **Account**; and



1 (b) Submit the report prepared pursuant to this section and its
2 written determination regarding whether the event constitutes a
3 disaster to the state agency or local government.

4 4. The Division shall prescribe by regulation the information
5 that must be included in a report of damages, including, without
6 limitation, a description of the damage caused by the event, an
7 estimate of the costs to repair such damage and a specification of
8 whether the purpose of the project is for repair or replacement,
9 emergency response or mitigation.

10 **Sec. 155.** NRS 353.2754 is hereby amended to read as
11 follows:

12 353.2754 A local government may request a grant or loan from
13 the ~~Fund~~ **Account** if:

14 1. Pursuant to NRS 414.090, the governing body of the local
15 government determines that an event which has occurred constitutes
16 a disaster; and

17 2. After the Division conducts a preliminary assessment of the
18 damages pursuant to NRS 353.2753, the Division determines that an
19 event has occurred that constitutes a disaster.

20 **Sec. 156.** NRS 353.2755 is hereby amended to read as
21 follows:

22 353.2755 1. A state agency or local government may submit
23 a request to the State Board of Examiners for a grant or loan from
24 the ~~Fund~~ **Account** as provided in NRS 353.2705 to 353.2771,
25 inclusive, **and section 145 of this act** if:

26 (a) The agency or local government finds that, because of a
27 disaster, it is unable to pay for an expense or grant match specified
28 in NRS 353.274, 353.2745 or 353.2751 from money appropriated or
29 otherwise available to the agency or local government;

30 (b) The request has been approved by the chief administrative
31 officer of the state agency or the governing body of the local
32 government; and

33 (c) If the requester is an incorporated city, the city has requested
34 financial assistance from the county and was denied all or a portion
35 of the requested assistance.

36 2. A request for a grant or loan submitted pursuant to
37 subsection 1 must be made within 60 days after the disaster and
38 must include:

39 (a) A statement setting forth the amount of money requested by
40 the state agency or local government;

41 (b) An assessment of the need of the state agency or local
42 government for the money requested;

43 (c) If the request is submitted by a local government that has
44 established a fund pursuant to NRS 354.6115 to mitigate the effects
45 of a natural disaster, a statement of the amount of money that is



1 available in that fund, if any, for the payment of expenses incurred
2 by the local government as a result of a disaster;

3 (d) A determination of the type, value and amount of resources
4 the state agency or local government may be required to provide as
5 a condition for the receipt of a grant or loan from the ~~{Fund;}~~
6 **Account;**

7 (e) A written report of damages prepared by the Division and the
8 written determination made by the Division that the event
9 constitutes a disaster pursuant to NRS 353.2753; and

10 (f) If the requester is an incorporated city, all documents which
11 relate to a request for assistance submitted to the board of county
12 commissioners of the county in which the city is located.

13 Any additional documentation relating to the request that is
14 requested by the State Board of Examiners must be submitted within
15 6 months after the disaster unless the State Board of Examiners and
16 the Interim Finance Committee ~~{grants}~~ **grant** an extension.

17 3. Upon the receipt of a complete request for a grant or loan
18 submitted pursuant to subsection 1, the State Board of Examiners:

19 (a) Shall consider the request; and

20 (b) May require any additional information that it determines is
21 necessary to make a recommendation.

22 4. If the State Board of Examiners finds that a grant or loan is
23 appropriate, it shall include in its recommendation to the Interim
24 Finance Committee the proposed amount of the grant or loan. If the
25 State Board of Examiners recommends a grant, it shall include a
26 recommendation regarding whether or not the state agency or local
27 government requires an advance to avoid severe financial hardship.
28 If the State Board of Examiners recommends a loan for a local
29 government, it shall include the information required pursuant to
30 subsection 1 of NRS 353.2765. If the State Board of Examiners
31 finds that a grant or loan is not appropriate, it shall include in its
32 recommendation the reason for its determination.

33 5. The provisions of this section do not prohibit a state agency
34 or local government from submitting more than one request for a
35 grant or loan from the ~~{Fund;}~~ **Account.**

36 6. As used in this section, the term "natural disaster" has the
37 meaning ascribed to it in NRS 354.6115.

38 **Sec. 157.** NRS 353.276 is hereby amended to read as follows:

39 353.276 1. The State Board of Examiners shall submit a
40 recommendation for each request for a grant or loan made pursuant
41 to NRS 353.2755 to the Director of the Legislative Counsel Bureau.
42 Upon receipt of the recommendation, the Director shall notify the
43 Chairman of the Interim Finance Committee of that
44 recommendation. The Chairman shall call a meeting of the
45 Committee to consider the recommendation.



1 2. The Interim Finance Committee may reject any
2 recommendation of the State Board of Examiners and independently
3 evaluate and act upon any request submitted pursuant to NRS
4 353.2755.

5 3. If the Interim Finance Committee finds that a grant or loan
6 from the ~~Fund~~ Account is appropriate and may be made in
7 accordance with the provisions of NRS 353.2705 to 353.2771,
8 inclusive, *and section 145 of this act*, it shall, by resolution:

9 (a) Establish the amount and purpose of the grant or loan.

10 (b) Except as otherwise provided in this paragraph, provide for
11 the transfer of that amount from the ~~Fund~~ Account to the
12 appropriate state agency or local government. If the request is for a
13 grant, the Interim Finance Committee shall authorize disbursement
14 of the grant from the ~~Fund~~ Account on the basis of reimbursement
15 for costs unless it determines that disbursement in that manner
16 would cause severe financial hardship to the state agency or local
17 government. If the Interim Finance Committee determines that
18 disbursement on the basis of reimbursement of costs would cause
19 severe financial hardship, the Interim Finance Committee may
20 authorize an advance of money to the state agency or local
21 government in an amount not to exceed 25 percent of the total
22 estimated cost of the projects for which the grant is requested.

23 4. No grant or loan from the ~~Fund~~ Account may be made by
24 the Interim Finance Committee to increase the salaries of any
25 officers or employees of the State or a local government.

26 **Sec. 158.** NRS 353.2765 is hereby amended to read as
27 follows:

28 353.2765 1. In addition to any applicable requirements set
29 forth in NRS 353.2751, if the Interim Finance Committee approves
30 a loan to a local government pursuant to the provisions of NRS
31 353.2705 to 353.2771, inclusive, *and section 145 of this act*, the
32 approval must include a schedule for the repayment of the loan. The
33 schedule must specify:

34 (a) A period of not more than 10 years for the repayment of the
35 loan; and

36 (b) The rate of interest, if any, for the loan.

37 2. Except as otherwise provided in subsection 3, if a local
38 government receives a loan from the ~~Fund~~ Account and, before the
39 loan is repaid, the local government receives money from the
40 Federal Government for a grant match or any of the expenses set
41 forth in subsection 1 of NRS 353.2751 for which the local
42 government received the loan, the local government shall deposit
43 with the State Treasurer for credit to the ~~Fund~~ Account an amount
44 of money equal to the money it received from the Federal
45 Government for the grant match or the expenses.



1 3. Any money deposited with the State Treasurer for credit to
2 the ~~Fund~~ **Account** pursuant to subsection 2 must be used to pay the
3 unpaid balance of the loan specified in subsection 2. If any money
4 remains after that payment is made, the remaining money must be
5 paid to the local government to whom the loan was made.

6 **Sec. 159.** NRS 353.2771 is hereby amended to read as
7 follows:

8 353.2771 1. Except as otherwise provided in this section, no
9 grant or loan may be made from the ~~Fund~~ **Account** to a state
10 agency or local government unless, as a condition of making the
11 grant or loan, the state agency or local government agrees to provide
12 an amount of its resources equal to at least 25 percent of the grant or
13 loan. The State Board of Examiners shall determine the type, value
14 and amount of the resources, including money, labor, materials,
15 supplies and equipment, that is required to be provided by the state
16 agency or local government.

17 2. If a state agency or local government submits a request for a
18 grant or loan pursuant to NRS 353.2755 and:

19 (a) It maintains a policy of insurance providing coverage for
20 damages, injuries or other losses incurred because of a disaster; or

21 (b) If the request is submitted by a local government, it has
22 established a district for the control of floods pursuant to NRS
23 543.170 to 543.830, inclusive,

24 the State Board of Examiners may recommend that the state agency
25 or local government provide a portion of its resources in an amount
26 that is less than the amount required pursuant to subsection 1.

27 3. The State Board of Examiners may, if it determines that the
28 state agency or local government is unable to provide any portion of
29 its resources as its contribution for the receipt of a grant or loan,
30 recommend that the state agency or local government not be
31 required to provide any portion of its resources as a condition for the
32 receipt of the grant or loan.

33 **Sec. 160.** NRS 353.288 is hereby amended to read as follows:

34 353.288 1. The Fund to Stabilize the Operation of the State
35 Government is hereby created as a special revenue fund. Except as
36 otherwise provided in subsections 2 and 3, each year after the close
37 of the fiscal year and before the issuance of the **State** Controller's
38 annual report , the State Controller shall deposit to the credit of the
39 Fund 40 percent of the unrestricted balance of the State General
40 Fund, as of the close of the fiscal year, which remains after
41 subtracting an amount equal to ~~10~~ **5** percent of all appropriations
42 made from the State General Fund during that year for the operation
43 of all departments, institutions and agencies of State Government
44 and for the funding of schools.



1 2. The balance in the Fund must not exceed ~~10~~ 15 percent of
2 the total of all appropriations from the State General Fund for the
3 operation of all departments, institutions and agencies of the State
4 Government and for the funding of schools and authorized
5 expenditures from the State General Fund for the regulation of
6 gaming for the fiscal year in which that revenue will be deposited in
7 the Fund.

8 3. Except as otherwise provided in this subsection and NRS
9 353.2735, beginning with the fiscal year that begins on July 1,
10 ~~1999~~, 2003, the State Controller shall, at the end of each quarter of
11 a fiscal year, transfer from the State General Fund to the Disaster
12 Relief ~~Fund~~ Account created pursuant to NRS 353.2735 an
13 amount equal to ~~one-half of the interest earned on money~~ not more
14 than 10 percent of the aggregate balance in the Fund to Stabilize
15 the Operation of the State Government during the previous quarter.
16 The State Controller shall not transfer more than \$500,000 for any
17 quarter pursuant to this subsection.

18 4. Money from the Fund to Stabilize the Operation of the State
19 Government may be appropriated only:

20 (a) If the total actual revenue of the State falls short by 5 percent
21 or more of the total anticipated revenue for the biennium in which
22 the appropriation is made; or

23 (b) If the Legislature and the Governor declare that a fiscal
24 emergency exists.

25 **Sec. 161.** Chapter 353C of NRS is hereby amended by adding
26 thereto the provisions set forth as sections 162 to 165, inclusive, of
27 this act.

28 **Sec. 162. 1.** *The State Controller shall adopt regulations*
29 *establishing a fee of \$25 that an agency shall charge a person for*
30 *each check or draft returned to the agency because the person had*
31 *insufficient money or credit with the drawee to pay the check or*
32 *draft, or because the person stopped payment on the check or*
33 *draft.*

34 **2.** *Notwithstanding any specific statute or regulation to the*
35 *contrary, an agency may only charge and collect a fee for a check*
36 *or draft returned to the agency because the person has insufficient*
37 *money or credit, or because the person stopped payment on the*
38 *check or draft, in accordance with the regulations adopted by the*
39 *State Controller pursuant to this section.*

40 **3.** *For the purposes of this section, "agency" does not include*
41 *the Department of Taxation, Nevada Gaming Commission or State*
42 *Gaming Control Board.*

43 **Sec. 163.** *The State Controller, in cooperation with the*
44 *Department of Motor Vehicles and the Department of Wildlife,*
45 *may establish and maintain a program to improve the collection of*



1 debts owed to an agency or the State of Nevada through the
2 suspension of, cancellation of or refusal to renew vehicle
3 registrations and certain licenses and permits issued by the State
4 and the refusal to provide related services.

5 **Sec. 164.** 1. If a program is established pursuant to section
6 163 of this act, the Department of Motor Vehicles, when it receives
7 a notice from the State Controller that a person to whom the
8 Department has issued a license or permit or for whom the
9 Department has registered a vehicle is in default on a debt owed to
10 an agency or the State of Nevada, shall send a written notice to
11 that person advising him that his license or permit and vehicle
12 registration are subject to suspension, cancellation or refusal to
13 renew.

14 2. The notice must include:

15 (a) The reason for the suspension of, cancellation of or refusal
16 to renew the license or permit and vehicle registration;

17 (b) The text of this section; and

18 (c) Any other information that the Department deems
19 necessary.

20 3. Upon receipt of notice from the State Controller pursuant
21 to subsection 1 that a person to whom the Department has issued a
22 license or permit or for whom the Department has registered a
23 vehicle is in default on a debt owed to an agency or the State of
24 Nevada, the Department may, after sending the written notice
25 required pursuant to that subsection, suspend, cancel or refuse to
26 renew the license or permit of the person and the registration of a
27 vehicle owned by the person.

28 4. The Department shall reinstate such a license or permit
29 and vehicle registration if it receives:

30 (a) A notice from the State Controller that the person has:

31 (1) Paid the debt, including all penalties, interest, costs and
32 fees, if any;

33 (2) Entered into an agreement for the payment of the debt
34 on an installment basis pursuant to NRS 353C.130; or

35 (3) Obtained a discharge in bankruptcy of the debt; and

36 (b) Payment of the fee prescribed in:

37 (1) NRS 483.410 for reinstatement of a suspended or
38 cancelled license; or

39 (2) NRS 482.480 for reinstatement of a suspended vehicle
40 registration.

41 5. The Department shall not require a person whose driver's
42 license or permit is suspended or cancelled pursuant to this section
43 to submit to the tests and other requirements which are adopted by
44 regulation pursuant to subsection 1 of NRS 483.495 as a condition
45 of the reinstatement of the license or permit.



1 **Sec. 165. 1.** *If a program is established pursuant to section*
2 *163 of this act, the Department of Wildlife, when it receives a*
3 *notice from the State Controller that a person who holds a license*
4 *or permit to hunt, fish or trap, or any other license or permit*
5 *issued by the Department, is in default on a debt owed to an*
6 *agency or the State of Nevada, shall send a written notice to that*
7 *person advising him that his license or permit is subject to*
8 *suspension, cancellation or refusal to renew.*

9 2. *The notice must include:*

10 (a) *The reason for the suspension of, cancellation of or refusal*
11 *to renew the license or permit;*

12 (b) *The text of this section; and*

13 (c) *Any other information that the Department deems*
14 *necessary.*

15 3. *Upon receipt of notice from the State Controller pursuant*
16 *to subsection 1 that a person to whom the Department has issued a*
17 *license or permit is in default on a debt owed to an agency or the*
18 *State of Nevada, the Department may, after sending the written*
19 *notice required pursuant to that subsection, suspend, cancel or*
20 *refuse to renew the license or permit of the person.*

21 4. *The Department shall reinstate such a license or permit if:*

22 (a) *The license or permit is still valid and has not expired; and*

23 (b) *The Department receives a notice from the State Controller*
24 *that the person has:*

25 (1) *Paid the debt, including all penalties, interest, costs and*
26 *fees, if any;*

27 (2) *Entered into an agreement for the payment of the debt*
28 *on an installment basis pursuant to NRS 353C.130; or*

29 (3) *Obtained a discharge in bankruptcy of the debt.*

30 5. *The Department shall not issue a new license or permit to*
31 *hunt, fish or trap, or any other license or permit issued by the*
32 *Department, to a person whose license or permit is suspended,*
33 *cancelled or refused renewal pursuant to this section unless the*
34 *Department receives a notice from the State Controller that the*
35 *person has:*

36 (a) *Paid the debt, including all penalties, interest, costs and*
37 *fees, if any;*

38 (b) *Entered into an agreement for the payment of the debt on*
39 *an installment basis pursuant to NRS 353C.130; or*

40 (c) *Obtained a discharge in bankruptcy of the debt.*

41 **Sec. 166.** *NRS 388.750 is hereby amended to read as follows:*

42 388.750 1. *An educational foundation:*

43 (a) *Shall comply with the provisions of chapter 241 of NRS;*

44 *and*



1 (b) Except as otherwise provided in subsection 2, shall make its
2 records public and open to inspection pursuant to NRS 239.010 . ~~†~~
3 ~~and~~

4 ~~—(c) Is exempt from the tax on transfers of real property pursuant~~
5 ~~to subsection 14 of NRS 375.090.†~~

6 2. An educational foundation is not required to disclose the
7 names of the contributors to the foundation or the amount of their
8 contributions. The educational foundation shall, upon request, allow
9 a contributor to examine, during regular business hours, any record,
10 document or other information of the foundation relating to that
11 contributor.

12 3. As used in this section, “educational foundation” means a
13 nonprofit corporation, association or institution or a charitable
14 organization that is:

15 (a) Organized and operated exclusively for the purpose of
16 supporting one or more kindergartens, elementary schools, junior
17 high or middle schools or high schools, or any combination thereof;

18 (b) Formed pursuant to the laws of this state; and

19 (c) Exempt from taxation pursuant to 26 U.S.C. § 501(c)(3).

20 **Sec. 167.** NRS 396.405 is hereby amended to read as follows:

21 396.405 1. A university foundation:

22 (a) Shall comply with the provisions of chapter 241 of NRS;

23 (b) Except as otherwise provided in subsection 2, shall make its
24 records public and open to inspection pursuant to NRS 239.010; ~~and~~

25 ~~(c) Is exempt from the tax on transfers of real property pursuant~~
26 ~~to subsection 14 of NRS 375.090; and~~

27 ~~—(d)†~~ May allow a president or an administrator of the university
28 or community college which it supports to serve as a member of its
29 governing body.

30 2. A university foundation is not required to disclose the name
31 of any contributor or potential contributor to the university
32 foundation, the amount of his contribution or any information which
33 may reveal or lead to the discovery of his identity. The university
34 foundation shall, upon request, allow a contributor to examine,
35 during regular business hours, any record, document or other
36 information of the foundation relating to that contributor.

37 3. As used in this section, “university foundation” means a
38 nonprofit corporation, association or institution or a charitable
39 organization that is:

40 (a) Organized and operated exclusively for the purpose of
41 supporting a university or a community college;

42 (b) Formed pursuant to the laws of this state; and

43 (c) Exempt from taxation pursuant to 26 U.S.C. § 501(c)(3).



1 **Sec. 168.** NRS 414.135 is hereby amended to read as follows:
2 414.135 1. There is hereby created the Emergency Assistance
3 ~~{Account}~~ **Subaccount** within the Disaster Relief ~~{Fund}~~ **Account**
4 created pursuant to NRS 353.2735. Beginning with the fiscal year
5 that begins on July 1, 1999, the State Controller shall, at the end of
6 each fiscal year, transfer the interest earned during the previous
7 fiscal year on the money in the Disaster Relief ~~{Fund}~~ **Account** to
8 the ~~{Account}~~ **Subaccount** in an amount not to exceed \$500,000.
9 2. The Division of Emergency Management of the Department
10 of Public Safety shall administer the ~~{Account.}~~ **Subaccount**. The
11 Division may adopt regulations authorized by this section before, on
12 or after July 1, 1999.
13 3. All expenditures from the ~~{Account}~~ **Subaccount** must be
14 approved in advance by the Division. Except as otherwise provided
15 in subsection 4, all money in the ~~{Account}~~ **Subaccount** must be
16 expended solely to:
17 (a) Provide supplemental emergency assistance to this state or to
18 local governments in this state that are severely and adversely
19 affected by a natural, technological or man-made emergency or
20 disaster for which available resources of this state or the local
21 government are inadequate to provide a satisfactory remedy; and
22 (b) Pay any actual expenses incurred by the Division for
23 administration during a natural, technological or man-made
24 emergency or disaster.
25 4. Beginning with the fiscal year that begins on July 1, 1999, if
26 any balance remains in the ~~{Account}~~ **Subaccount** at the end of a
27 fiscal year and the balance has not otherwise been committed for
28 expenditure, the Division may, with the approval of the Interim
29 Finance Committee, allocate all or any portion of the remaining
30 balance, not to exceed \$250,000, to this state or to a local
31 government to:
32 (a) Purchase equipment or supplies required for emergency
33 management;
34 (b) Provide training to personnel related to emergency
35 management; and
36 (c) Carry out the provisions of NRS 392.600 to 392.656,
37 inclusive.
38 5. Beginning with the fiscal year that begins on July 1, 1999,
39 the Division shall, at the end of each quarter of a fiscal year, submit
40 to the Interim Finance Committee a report of the expenditures made
41 from the ~~{Account}~~ **Subaccount** for the previous quarter.
42 6. The Division shall adopt such regulations as are necessary to
43 administer the ~~{Account.}~~ **Subaccount**.
44 7. The Division may adopt regulations to provide for
45 reimbursement of expenditures made from the ~~{Account.}~~



1 **Subaccount.** If the Division requires such reimbursement, the
2 Attorney General shall take such action as is necessary to recover
3 the amount of any unpaid reimbursement plus interest at a rate
4 determined pursuant to NRS 17.130, computed from the date on
5 which the money was removed from the ~~Fund,~~ **Account,** upon
6 request by the Division.

7 **Sec. 169.** NRS 459.3824 is hereby amended to read as
8 follows:

9 459.3824 1. The owner of a regulated facility shall pay to the
10 Division an annual fee based on the fiscal year. The annual fee for
11 each facility is the sum of a base fee set by the State Environmental
12 Commission and any additional fee imposed by the Commission
13 pursuant to subsection 2. The annual fee must be prorated and may
14 not be refunded.

15 2. The State Environmental Commission may impose an
16 additional fee upon the owner of a regulated facility in an amount
17 determined by the Commission to be necessary to enable the
18 Division to carry out its duties pursuant to NRS 459.380 to
19 459.3874, inclusive. The additional fee must be based on a
20 graduated schedule adopted by the Commission which takes into
21 consideration the quantity of hazardous substances located at each
22 facility.

23 3. After the payment of the initial annual fee, the Division shall
24 send the owner of a regulated facility a bill in July for the annual fee
25 for the fiscal year then beginning which is based on the applicable
26 reports for the preceding year.

27 4. The owner of a regulated facility shall submit, with any
28 payment required by this section, the **business license** number
29 assigned by the Department of Taxation ~~for the imposition and~~
30 ~~collection of taxes pursuant to chapter 364A of NRS, to the business~~
31 ~~for which the payment is made.~~ **upon compliance by the owner**
32 **with section 66 of this act.**

33 5. All fees collected pursuant to this section and penalties
34 collected pursuant to NRS 459.3833, 459.3834 and 459.3874, and
35 any interest earned thereon, must be deposited with the State
36 Treasurer for credit to the Fund for Precaution Against Chemical
37 Accidents, which is hereby created as a special revenue fund.

38 **Sec. 170.** NRS 463.0136 is hereby amended to read as
39 follows:

40 463.0136 "Associated equipment" means:

41 1. Any equipment or mechanical, electromechanical or
42 electronic contrivance, component or machine used remotely or
43 directly in connection with gaming, any game, race book or sports
44 pool that would not otherwise be classified as a gaming device,
45 including dice, playing cards, links which connect to progressive



1 slot machines, equipment which affects the proper reporting of gross
2 revenue, computerized systems of betting at a race book or sports
3 pool, computerized systems for monitoring slot machines and
4 devices for weighing or counting money; or

5 2. A computerized system for recordation of sales for use in an
6 area subject to the ~~casino-entertainment~~ tax *imposed* pursuant to
7 ~~NRS 463.401.~~ *section 36 of this act.*

8 **Sec. 171.** NRS 463.270 is hereby amended to read as follows:

9 463.270 1. Subject to the power of the Board to deny, revoke,
10 suspend, condition or limit licenses, any state license in force may
11 be renewed by the Board for the next succeeding license period
12 upon proper application for renewal and payment of state license
13 fees and taxes as required by law and the regulations of the Board.

14 2. All state gaming licenses are subject to renewal on the ~~1st~~
15 *first* day of each January and all quarterly state gaming licenses on
16 the ~~1st~~ *first* day of each calendar quarter thereafter.

17 3. Application for renewal must be filed with the Board , and
18 all state license fees and taxes required by law, including , without
19 limitation , NRS 463.370, 463.373 to 463.3855, inclusive,
20 ~~463.401,~~ 463.660, 464.015 and 464.040, *and section 36 of this*
21 *act*, must be paid to the Board on or before the dates respectively
22 provided by law for each fee or tax.

23 4. Application for renewal of licenses for slot machines only
24 must be made by the operators of the locations where such machines
25 are situated.

26 5. Any person failing to pay any state license fees or taxes due
27 at the times respectively provided shall pay in addition to such
28 license fees or taxes a penalty of not less than \$50 or 25 percent of
29 the amount due, whichever is the greater, but not more than \$1,000
30 if the fees or taxes are less than 10 days late and in no case in excess
31 of \$5,000. The penalty must be collected as are other charges,
32 license fees and penalties under this chapter.

33 6. Any person who operates, carries on or exposes for play any
34 gambling game, gaming device or slot machine or who
35 manufactures, sells or distributes any gaming device, equipment,
36 material or machine used in gaming ~~H~~ after his license becomes
37 subject to renewal, and thereafter fails to apply for renewal as
38 provided in this section, is guilty of a misdemeanor and, in addition
39 to the penalties provided by law, is liable to the State of Nevada for
40 all license fees, taxes and penalties which would have been due
41 upon application for renewal.

42 7. If any licensee or other person fails to renew his license as
43 provided in this section , the Board may order the immediate closure
44 of all his gaming activity until the license is renewed by the
45 payment of the necessary fees, taxes, interest and any penalties.



1 Except for a license for which fees are based on the gross revenue of
2 the licensee, failure to renew a license within 30 days after the date
3 required by this chapter shall be deemed a surrender of the license.

4 8. The voluntary surrender of a license by a licensee does not
5 become effective until accepted in the manner provided in the
6 regulations of the Board. The surrender of a license does not relieve
7 the former licensee of any penalties, fines, fees, taxes or interest
8 due.

9 **Sec. 172.** NRS 463.370 is hereby amended to read as follows:

10 463.370 1. Except as otherwise provided in NRS 463.373,
11 the Commission shall charge and collect from each licensee a
12 license fee based upon all the gross revenue of the licensee as
13 follows:

14 (a) Three *and one-half* percent of all the gross revenue of the
15 licensee which does not exceed \$50,000 per calendar month;

16 (b) Four *and one-half* percent of all the gross revenue of the
17 licensee which exceeds \$50,000 per calendar month and does not
18 exceed \$134,000 per calendar month; and

19 (c) Six and ~~one-quarter~~ *three-quarters* percent of all the gross
20 revenue of the licensee which exceeds \$134,000 per calendar month.

21 2. Unless the licensee has been operating for less than a full
22 calendar month, the Commission shall charge and collect the fee
23 prescribed in subsection 1, based upon the gross revenue for the
24 preceding calendar month, on or before the 24th day of the
25 following month. Except for the fee based on the first full month of
26 operation, the fee is an estimated payment of the license fee for the
27 third month following the month whose gross revenue is used as its
28 basis.

29 3. When a licensee has been operating for less than a full
30 calendar month, the Commission shall charge and collect the fee
31 prescribed in subsection 1, based on the gross revenue received
32 during that month, on or before the 24th day of the following
33 calendar month of operation. After the first full calendar month of
34 operation, the Commission shall charge and collect the fee based on
35 the gross revenue received during that month, on or before the 24th
36 day of the following calendar month. The payment of the fee due for
37 the first full calendar month of operation must be accompanied by
38 the payment of a fee equal to three times the fee for the first full
39 calendar month. This additional amount is an estimated payment of
40 the license fees for the next 3 calendar months. Thereafter, each
41 license fee must be paid in the manner described in subsection 2.
42 Any deposit held by the Commission on July 1, 1969, must be
43 treated as an advance estimated payment.

44 4. All revenue received from any game or gaming device
45 which is operated on the premises of a licensee, regardless of



1 whether any portion of the revenue is shared with any other person,
2 must be attributed to the licensee for the purposes of this section and
3 counted as part of the gross revenue of the licensee. Any other
4 person, including, without limitation, an operator of an inter-casino
5 linked system, who is authorized to receive a share of the revenue
6 from any game, gaming device or inter-casino linked system that is
7 operated on the premises of a licensee is liable to the licensee for
8 that person's proportionate share of the license fees paid by the
9 licensee pursuant to this section and shall remit or credit the full
10 proportionate share to the licensee on or before the 24th day of each
11 calendar month. The proportionate share of an operator of an inter-
12 casino linked system must be based on all compensation and other
13 consideration received by the operator of the inter-casino linked
14 system, including, without limitation, amounts that accrue to the
15 meter of the primary progressive jackpot of the inter-casino linked
16 system and amounts that fund the reserves of such a jackpot, subject
17 to all appropriate adjustments for deductions, credits, offsets and
18 exclusions that the licensee is entitled to take or receive pursuant to
19 the provisions of this chapter. A licensee is not liable to any other
20 person authorized to receive a share of the licensee's revenue from
21 any game, gaming device or inter-casino linked system that is
22 operated on the premises of the licensee for that person's
23 proportionate share of the license fees to be remitted or credited to
24 the licensee by that person pursuant to this section.

25 5. An operator of an inter-casino linked system shall not enter
26 into any agreement or arrangement with a licensee that provides for
27 the operator of the inter-casino linked system to be liable to the
28 licensee for less than its full proportionate share of the license fees
29 paid by the licensee pursuant to this section, whether accomplished
30 through a rebate, refund, charge-back or otherwise.

31 6. Any person required to pay a fee pursuant to this section
32 shall file with the Commission, on or before the 24th day of each
33 calendar month, a report showing the amount of all gross revenue
34 received during the preceding calendar month. Each report must be
35 accompanied by:

36 (a) The fee due based on the revenue of the month covered by
37 the report; and

38 (b) An adjustment for the difference between the estimated fee
39 previously paid for the month covered by the report, if any, and the
40 fee due for the actual gross revenue earned in that month. If the
41 adjustment is less than zero, a credit must be applied to
42 the estimated fee due with that report.

43 7. If the amount of license fees required to be reported and paid
44 pursuant to this section is later determined to be greater or less than
45 the amount actually reported and paid, the Commission shall:



- 1 (a) Charge and collect the additional license fees determined to
2 be due, with interest thereon until paid; or
3 (b) Refund any overpayment to the person entitled thereto
4 pursuant to this chapter, with interest thereon.
5 Interest pursuant to paragraph (a) must be computed at the rate
6 prescribed in NRS 17.130 from the first day of the first month
7 following the due date of the additional license fees until paid.
8 Interest pursuant to paragraph (b) must be computed at one-half the
9 rate prescribed in NRS 17.130 from the first day of the first month
10 following the date of overpayment until paid.
11 8. Failure to pay the fees provided for in this section shall be
12 deemed a surrender of the license at the expiration of the period for
13 which the estimated payment of fees has been made, as established
14 in subsection 2.
15 9. Except as otherwise provided in NRS 463.386, the amount
16 of the fee prescribed in subsection 1 must not be prorated.
17 10. Except as otherwise provided in NRS 463.386, if a licensee
18 ceases operation, the Commission shall:
19 (a) Charge and collect the additional license fees determined to
20 be due with interest computed pursuant to paragraph (a) of
21 subsection 7; or
22 (b) Refund any overpayment to the licensee with interest
23 computed pursuant to paragraph (b) of subsection 7,
24 based upon the gross revenue of the licensee during the last 3
25 months immediately preceding the cessation of operation, or
26 portions of those last 3 months.
27 11. If in any month ~~H~~ the amount of gross revenue is less than
28 zero, the licensee may offset the loss against gross revenue in
29 succeeding months until the loss has been fully offset.
30 12. If in any month ~~H~~ the amount of the license fee due is less
31 than zero, the licensee is entitled to receive a credit against any
32 license fees due in succeeding months until the credit has been fully
33 offset.
34 **Sec. 173.** NRS 463.373 is hereby amended to read as follows:
35 463.373 1. Before issuing a state gaming license to an
36 applicant for a restricted operation, the Commission shall charge
37 and collect from him for each slot machine for each quarter year:
38 (a) A license fee of ~~\$64~~ **\$81** for each slot machine if he will
39 have at least one but not more than five slot machines.
40 (b) A license fee of ~~\$305 plus \$106~~ **\$405 plus \$141** for each
41 slot machine in excess of five if he will have at least six but not
42 more than 15 slot machines.
43 2. The Commission shall charge and collect the fee prescribed
44 in subsection 1:



1 (a) On or before the last day of the last month in a calendar
2 quarter, for the ensuing calendar quarter, from a licensee whose
3 operation is continuing.

4 (b) In advance from a licensee who begins operation or puts
5 additional slot machines into play during a calendar quarter.

6 3. Except as otherwise provided in NRS 463.386, no proration
7 of the fee prescribed in subsection 1 may be allowed for any reason.

8 4. The operator of the location where slot machines are situated
9 shall pay the fee prescribed in subsection 1 upon the total number of
10 slot machines situated in that location, whether or not the machines
11 are owned by one or more licensee-owners.

12 **Sec. 174.** NRS 463.401 is hereby amended to read as follows:

13 463.401 1. In addition to any other license fees and taxes
14 imposed by this chapter, a casino entertainment tax equivalent to 10
15 percent of all amounts paid for admission, food, refreshments and
16 merchandise is hereby levied ~~[, except as provided in subsection 2,]~~
17 upon each licensed gaming establishment in this state where music
18 and dancing privileges or any other entertainment is provided to the
19 patrons in a cabaret, nightclub, cocktail lounge or casino showroom
20 in connection with the serving or selling of food or refreshments or
21 the selling of any merchandise. Amounts paid for gratuities directly
22 or indirectly remitted to employees of the licensee or for service
23 charges, including those imposed in connection with use of credit
24 cards or debit cards, that are collected and retained by persons other
25 than the licensee are not taxable pursuant to this section.

26 2. ~~[A licensed gaming establishment is not subject to tax~~
27 ~~pursuant to this section if:~~

28 ~~—(a) The establishment is licensed for less than 51 slot machines,~~
29 ~~less than six games, or any combination of slot machines and games~~
30 ~~within those respective limits;~~

31 ~~—(b) The entertainment is presented in a facility that would not~~
32 ~~have been subject to taxation pursuant to 26 U.S.C. § 4231(6) as that~~
33 ~~provision existed in 1965;~~

34 ~~—(c) The entertainment is presented in a facility that would have~~
35 ~~been subject to taxation pursuant to 26 U.S.C. § 4231(1), (2), (3),~~
36 ~~(4) or (5) as those provisions existed in 1965; or~~

37 ~~—(d) In other cases, if:~~

38 ~~—(1) No distilled spirits, wine or beer is served or permitted to~~
39 ~~be consumed;~~

40 ~~—(2) Only light refreshments are served;~~

41 ~~—(3) Where space is provided for dancing, no charge is made~~
42 ~~for dancing; and~~

43 ~~—(4) Where music is provided or permitted, the music is~~
44 ~~provided without any charge to the owner, lessee or operator of the~~
45 ~~establishment or to any concessionaire.~~



1 ~~—3.]~~ The tax imposed by this section does not apply to
2 merchandise sold outside the facility in which the entertainment is
3 presented, unless the purchase of the merchandise entitles the
4 purchaser to admission to the entertainment.

5 ~~[4.]~~ 3. The tax imposed by this section must be paid by the
6 licensee of the establishment.

7 **Sec. 175.** NRS 463.4015 is hereby amended to read as
8 follows:

9 463.4015 ~~[1.]~~ The following kinds of entertainment are not
10 subject to the casino entertainment tax:

11 ~~[(a)]~~ 1. A charitable or nonprofit benefit;

12 ~~[(b)]~~ ~~An exhibition in a museum;~~

13 ~~—(c) A sporting event;~~

14 ~~—(d)]~~ 2. A trade show;

15 ~~[(e)]~~ ~~A motion picture film;~~

16 ~~—(f) An outdoor concert;~~

17 ~~—(g) A concert or other activity or entertainment presented in an
18 amusement park, arcade, theme park, outdoor area, area with a man-
19 made body of water, area customarily used for trade shows or
20 conventions, or any similar area, unless the concert or other activity
21 or entertainment is presented in a cabaret, nightclub, cocktail lounge
22 or casino showroom which is located within such a facility or area;~~

23 ~~—(h) Interactive entertainment;~~

24 ~~—(i) Participation in physical or sporting activities other than
25 dancing;~~

26 ~~—(j) Instrumental music alone;~~

27 ~~—(k)] ; and~~

28 3. Music by musicians who move constantly through the
29 audience, whether the music is vocal or instrumental, or both, if no
30 other form of entertainment such as dancing privileges is afforded
31 the patrons . ~~]; and~~

32 ~~—(l) Mechanical music alone, mechanical speech alone or a
33 combination of these.~~

34 ~~—2. Entertainment is also not subject to the casino entertainment
35 tax if the entertainment is:~~

36 ~~—(a) Provided or occurs at private meetings or dinners attended by
37 members of a particular organization or by a casual assemblage and
38 the purpose of the event is not primarily for entertainment;~~

39 ~~—(b) Provided to the public without requirement for payment of
40 an admission charge or the purchase of food, refreshment or
41 merchandise or the expectation that the patron will not remain to
42 view or participate in the entertainment without purchasing food,
43 refreshment or merchandise;~~

44 ~~—(c) Presented in or about a swimming pool, water park or on a
45 natural or artificial beach;~~



- 1 ~~—(d) Presented in an auditorium; or~~
2 ~~—(e) Presented in a common area of a shopping mall.]~~

3 **Sec. 176.** NRS 463.408 is hereby amended to read as follows:

4 463.408 1. As used in this section, “holidays or special
5 events” refers to periods during which the influx of tourist activity
6 in this state or any area thereof may require additional or alternative
7 industry accommodation as determined by the Board.

8 2. Any licensee holding a valid license under this chapter may
9 apply to the Board, on application forms prescribed by the Board,
10 for a holiday or special event permit to:

11 (a) Increase the licensee’s game operations during holidays or
12 special events; or

13 (b) Provide persons who are attending a special event with
14 gaming in an area of the licensee’s establishment to which access by
15 the general public may be restricted.

16 3. The application must be filed with the Board at least 15 days
17 before the date of the holiday or special event.

18 4. If the Board approves the application, it shall issue to the
19 licensee a permit to operate presently existing games or any
20 additional games in designated areas of the licensee’s establishment.
21 The number of additional games must not exceed 50 percent of the
22 number of games operated by the licensee at the time the application
23 is filed. The permit must state the period for which it is issued and
24 the number, if any, of additional games allowed. For purposes of
25 computation, any fractional game must be counted as one full game.
26 The licensee shall present any such permit on the demand of any
27 inspecting agent of the Board or Board.

28 5. Before issuing any permit, the Board shall charge and collect
29 from the licensee a fee of \$14 per game per day for each day the
30 permit is effective. The fees are in lieu of the fees required under
31 NRS 463.380, 463.383 and 463.390.

32 6. The additional games allowed under a permit must not be
33 counted in computing the ~~casino entertainment tax under NRS~~
34 ~~463.401.] tax imposed by section 36 of this act.~~

35 7. If any such additional games are not removed at the time the
36 permit expires, the licensee is immediately subject to the fees
37 provided for in this chapter.

38 **Sec. 177.** NRS 463.770 is hereby amended to read as follows:

39 463.770 1. All gross revenue from operating interactive
40 gaming received by an establishment licensed to operate interactive
41 gaming, regardless of whether any portion of the revenue is shared
42 with another person, must be attributed to the licensee and counted
43 as part of the gross revenue of the licensee for the purpose of
44 computing the license fee required by NRS 463.370.



1 2. A manufacturer of interactive gaming systems who is
2 authorized by an agreement to receive a share of the revenue from
3 an interactive gaming system from an establishment licensed to
4 operate interactive gaming is liable to the establishment for a
5 portion of the license fee paid pursuant to subsection 1. The portion
6 for which the manufacturer of interactive gaming systems is liable is
7 ~~{6.25}~~ 6.75 percent of the amount of revenue to which the
8 manufacturer of interactive gaming systems is entitled pursuant to
9 the agreement.

10 3. For the purposes of subsection 2, the amount of revenue to
11 which the manufacturer of interactive gaming systems is entitled
12 pursuant to an agreement to share the revenue from an interactive
13 gaming system:

14 (a) Includes all revenue of the manufacturer of interactive
15 gaming systems that is his share of the revenue from the interactive
16 gaming system pursuant to the agreement; and

17 (b) Does not include revenue that is the fixed purchase price for
18 the sale of a component of the interactive gaming system.

19 **Sec. 178.** NRS 481.079 is hereby amended to read as follows:

20 481.079 1. Except as otherwise provided by specific statute,
21 all taxes, license fees and money collected ~~{pursuant to NRS~~
22 ~~481.0475}~~ *by the Department* must be deposited with the State
23 Treasurer to the credit of the Motor Vehicle Fund.

24 2. If a check or any other method of payment accepted by the
25 Department in payment of *such* fees ~~{pursuant to NRS 481.0475}~~ is
26 dishonored upon presentation for payment:

27 (a) The drawer or any other person responsible for payment of
28 the fee is subject to a ~~{service charge of \$25,}~~ *fee in the amount*
29 *established by the State Controller pursuant to section 162 of this*
30 *act* in addition to any other penalties provided by law; and

31 (b) The Department may require that future payments from the
32 person be made by cashier's check, money order, traveler's check or
33 cash.

34 3. The Department may adjust the amount of a deposit made
35 with the State Treasurer to the credit of the Motor Vehicle Fund for
36 any cash shortage or overage resulting from the collection of fees.

37 **Sec. 179.** NRS 612.265 is hereby amended to read as follows:

38 612.265 1. Except as otherwise provided in this section,
39 information obtained from any employing unit or person pursuant to
40 the administration of this chapter and any determination as to the
41 benefit rights of any person is confidential and may not be disclosed
42 or be open to public inspection in any manner which would reveal
43 the person's or employing unit's identity.

44 2. Any claimant or his legal representative is entitled to
45 information from the records of the Division, to the extent necessary



1 for the proper presentation of his claim in any proceeding pursuant
2 to this chapter. A claimant or an employing unit is not entitled to
3 information from the records of the Division for any other purpose.

4 3. Subject to such restrictions as the Administrator may by
5 regulation prescribe, the information obtained by the Division may
6 be made available to:

7 (a) Any agency of this or any other state or any federal agency
8 charged with the administration or enforcement of laws relating to
9 unemployment compensation, public assistance, workers'
10 compensation or labor and industrial relations, or the maintenance
11 of a system of public employment offices;

12 (b) Any state or local agency for the enforcement of child
13 support;

14 (c) The Internal Revenue Service of the Department of the
15 Treasury;

16 (d) The Department of Taxation; and

17 (e) The State Contractors' Board in the performance of its duties
18 to enforce the provisions of chapter 624 of NRS.

19 Information obtained in connection with the administration of the
20 Employment Service may be made available to persons or agencies
21 for purposes appropriate to the operation of a public employment
22 service or a public assistance program.

23 4. Upon written request made by a public officer of a local
24 government, the Administrator shall furnish from the records of the
25 Division the name, address and place of employment of any person
26 listed in the records of employment of the Division. The request
27 must set forth the social security number of the person about whom
28 the request is made and contain a statement signed by proper
29 authority of the local government certifying that the request is made
30 to allow the proper authority to enforce a law to recover a debt or
31 obligation owed to the local government. The information obtained
32 by the local government is confidential and may not be used or
33 disclosed for any purpose other than the collection of a debt or
34 obligation owed to that local government. The Administrator may
35 charge a reasonable fee for the cost of providing the requested
36 information.

37 5. The Administrator may publish or otherwise provide
38 information on the names of employers, their addresses, their type
39 or class of business or industry, and the approximate number of
40 employees employed by each such employer, if the information
41 released will assist unemployed persons to obtain employment or
42 will be generally useful in developing and diversifying the economic
43 interests of this state. Upon request by a state agency which is able
44 to demonstrate that its intended use of the information will benefit
45 the residents of this state, the Administrator may, in addition to the



1 information listed in this subsection, disclose the number of
2 employees employed by each employer and the total wages paid by
3 each employer. The Administrator may charge a fee to cover the
4 actual costs of any administrative expenses relating to the disclosure
5 of this information to a state agency. The Administrator may require
6 the state agency to certify in writing that the agency will take all
7 actions necessary to maintain the confidentiality of the information
8 and prevent its unauthorized disclosure.

9 6. Upon request therefor the Administrator shall furnish to any
10 agency of the United States charged with the administration of
11 public works or assistance through public employment, and may
12 furnish to any state agency similarly charged, the name, address,
13 ordinary occupation and employment status of each recipient of
14 benefits and the recipient's rights to further benefits pursuant to this
15 chapter.

16 7. To further a current criminal investigation, the chief
17 executive officer of any law enforcement agency of this state may
18 submit a written request to the Administrator that he furnish, from
19 the records of the Division, the name, address and place of
20 employment of any person listed in the records of employment of
21 the Division. The request must set forth the social security number
22 of the person about whom the request is made and contain a
23 statement signed by the chief executive officer certifying that the
24 request is made to further a criminal investigation currently being
25 conducted by the agency. Upon receipt of such a request, the
26 Administrator shall furnish the information requested. He may
27 charge a fee to cover the actual costs of any related administrative
28 expenses.

29 8. In addition to the provisions of subsection 5, the
30 Administrator shall provide lists containing the names and addresses
31 of employers, ~~the number of employees employed by each~~
32 ~~employer~~ and *information regarding* the ~~total~~ wages paid by each
33 employer to the Department of Taxation, upon request, for use in
34 verifying returns for the ~~business tax.~~ *tax imposed pursuant to*
35 *sections 2 to 24, inclusive, of this act.* The Administrator may
36 charge a fee to cover the actual costs of any related administrative
37 expenses.

38 9. A private carrier that provides industrial insurance in this
39 state shall submit to the Administrator a list containing the name of
40 each person who received benefits pursuant to chapters 616A to
41 616D, inclusive, or 617 of NRS during the preceding month and
42 request that he compare the information so provided with the
43 records of the Division regarding persons claiming benefits pursuant
44 to chapter 612 of NRS for the same period. The information
45 submitted by the private carrier must be in a form determined by the



1 Administrator and must contain the social security number of each
2 such person. Upon receipt of the request, the Administrator shall
3 make such a comparison and, if it appears from the information
4 submitted that a person is simultaneously claiming benefits under
5 chapter 612 of NRS and under chapters 616A to 616D, inclusive, or
6 617 of NRS, the Administrator shall notify the Attorney General or
7 any other appropriate law enforcement agency. The Administrator
8 shall charge a fee to cover the actual costs of any related
9 administrative expenses.

10 10. The Administrator may request the Comptroller of the
11 Currency of the United States to cause an examination of the
12 correctness of any return or report of any national banking
13 association rendered pursuant to the provisions of this chapter, and
14 may in connection with the request transmit any such report or
15 return to the Comptroller of the Currency of the United States as
16 provided in Section 3305(c) of the Internal Revenue Code of 1954.

17 11. If any employee or member of the Board of Review, the
18 Administrator or any employee of the Administrator, in violation of
19 the provisions of this section, discloses information obtained from
20 any employing unit or person in the administration of this chapter,
21 or if any person who has obtained a list of applicants for work, or of
22 claimants or recipients of benefits pursuant to this chapter uses or
23 permits the use of the list for any political purpose, he is guilty of a
24 gross misdemeanor.

25 12. All letters, reports or communications of any kind, oral or
26 written, from the employer or employee to each other or to the
27 Division or any of its agents, representatives or employees are
28 privileged and must not be the subject matter or basis for any
29 lawsuit if the letter, report or communication is written, sent,
30 delivered or prepared pursuant to the requirements of this chapter.

31 **Sec. 180.** NRS 612.618 is hereby amended to read as follows:

32 612.618 1. If a check is tendered on or before the due date in
33 payment of contributions but is afterward dishonored by the
34 financial institution on which it is drawn, the check does not
35 constitute timely payment unless the Administrator determines that
36 dishonor occurred because of fault on the part of the financial
37 institution.

38 2. The Administrator ~~may~~ **shall** charge an additional fee ~~of~~
39 ~~not more than \$25~~ **in the amount established by the State**
40 **Controller pursuant to section 162 of this act** for handling against a
41 person who presents a check afterward dishonored. The fee must be
42 deposited in the Unemployment Compensation Administration
43 Fund.



1 **Sec. 181.** NRS 616B.012 is hereby amended to read as
2 follows:

3 616B.012 1. Except as otherwise provided in this section and
4 in NRS 616B.015, 616B.021 and 616C.205, information obtained
5 from any insurer, employer or employee is confidential and may not
6 be disclosed or be open to public inspection in any manner which
7 would reveal the person's identity.

8 2. Any claimant or his legal representative is entitled to
9 information from the records of the insurer, to the extent necessary
10 for the proper presentation of a claim in any proceeding under
11 chapters 616A to 616D, inclusive, or chapter 617 of NRS.

12 3. The Division and Administrator are entitled to information
13 from the records of the insurer which is necessary for the
14 performance of their duties. The Administrator may, by regulation,
15 prescribe the manner in which otherwise confidential information
16 may be made available to:

17 (a) Any agency of this or any other state charged with the
18 administration or enforcement of laws relating to industrial
19 insurance, unemployment compensation, public assistance or labor
20 law and industrial relations;

21 (b) Any state or local agency for the enforcement of child
22 support;

23 (c) The Internal Revenue Service of the Department of the
24 Treasury;

25 (d) The Department of Taxation; and

26 (e) The State Contractors' Board in the performance of its duties
27 to enforce the provisions of chapter 624 of NRS.

28 Information obtained in connection with the administration of a
29 program of industrial insurance may be made available to persons or
30 agencies for purposes appropriate to the operation of a program of
31 industrial insurance.

32 4. Upon written request made by a public officer of a local
33 government, an insurer shall furnish from its records the name,
34 address and place of employment of any person listed in its records.
35 The request must set forth the social security number of the person
36 about whom the request is made and contain a statement signed by
37 proper authority of the local government certifying that the request
38 is made to allow the proper authority to enforce a law to recover a
39 debt or obligation owed to the local government. The information
40 obtained by the local government is confidential and may not be
41 used or disclosed for any purpose other than the collection of a debt
42 or obligation owed to that local government. The insurer may charge
43 a reasonable fee for the cost of providing the requested information.

44 5. To further a current criminal investigation, the chief
45 executive officer of any law enforcement agency of this state may



1 submit to the administrator a written request for the name, address
2 and place of employment of any person listed in the records of an
3 insurer. The request must set forth the social security number of the
4 person about whom the request is made and contain a statement
5 signed by the chief executive officer certifying that the request is
6 made to further a criminal investigation currently being conducted
7 by the agency. Upon receipt of a request, the Administrator shall
8 instruct the insurer to furnish the information requested. Upon
9 receipt of such an instruction, the insurer shall furnish the
10 information requested. The insurer may charge a reasonable fee to
11 cover any related administrative expenses.

12 6. Upon request by the Department of Taxation, the
13 Administrator shall provide:

14 (a) Lists containing the names and addresses of employers; and
15 (b) Other information concerning employers collected and
16 maintained by the Administrator or the Division to carry out the
17 purposes of chapters 616A to 616D, inclusive, or chapter 617 of
18 NRS,

19 to the Department for its use in verifying returns for the ~~business~~
20 ~~tax.~~ *tax imposed pursuant to sections 2 to 24, inclusive, of this act.*
21 The Administrator may charge a reasonable fee to cover any related
22 administrative expenses.

23 7. Any person who, in violation of this section, discloses
24 information obtained from files of claimants or policyholders or
25 obtains a list of claimants or policyholders under chapters 616A to
26 616D, inclusive, or chapter 617 of NRS and uses or permits the use
27 of the list for any political purposes, is guilty of a gross
28 misdemeanor.

29 8. All letters, reports or communications of any kind, oral or
30 written, from the insurer, or any of its agents, representatives or
31 employees are privileged and must not be the subject matter or basis
32 for any lawsuit if the letter, report or communication is written, sent,
33 delivered or prepared pursuant to the requirements of chapters 616A
34 to 616D, inclusive, or chapter 617 of NRS.

35 **Sec. 182.** NRS 616B.679 is hereby amended to read as
36 follows:

37 616B.679 1. Each application must include:

38 (a) The applicant's name and title of his position with the
39 employee leasing company.

40 (b) The applicant's age, place of birth and social security
41 number.

42 (c) The applicant's address.

43 (d) The business address of the employee leasing company.

44 (e) The business address of the resident agent of the employee
45 leasing company, if the applicant is not the resident agent.



- 1 (f) If the applicant is a:
2 (1) Partnership, the name of the partnership and the name,
3 address, age, social security number and title of each partner.
4 (2) Corporation, the name of the corporation and the name,
5 address, age, social security number and title of each officer of the
6 corporation.
7 (g) Proof of:
8 (1) ~~The payment of any taxes required by chapter 364A of~~
9 ~~NRS.]~~ ***Compliance with the provisions of section 66 of this act.***
10 (2) The payment of any premiums for industrial insurance
11 required by chapters 616A to 617, inclusive, of NRS.
12 (3) The payment of contributions or payments in lieu of
13 contributions required by chapter 612 of NRS.
14 (4) Insurance coverage for any benefit plan from an insurer
15 authorized pursuant to title 57 of NRS that is offered by the
16 employee leasing company to its employees.
17 (h) Any other information the Administrator requires.
18 2. Each application must be notarized and signed under penalty
19 of perjury:
20 (a) If the applicant is a sole proprietorship, by the sole
21 proprietor.
22 (b) If the applicant is a partnership, by each partner.
23 (c) If the applicant is a corporation, by each officer of the
24 corporation.
25 3. An applicant shall submit to the Administrator any change in
26 the information required by this section within 30 days after the
27 change occurs. The Administrator may revoke the certificate of
28 registration of an employee leasing company which fails to comply
29 with the provisions of NRS 616B.670 to 616B.697, inclusive.
30 4. If an insurer cancels an employee leasing company's policy,
31 the insurer shall immediately notify the Administrator in writing.
32 The notice must comply with the provisions of NRS 687B.310 to
33 687B.355, inclusive, and must be served personally on or sent by
34 first-class mail or electronic transmission to the Administrator.
35 **Sec. 183.** NRS 616B.691 is hereby amended to read as
36 follows:
37 616B.691 1. For the purposes of chapters ~~364A,~~ 612 and
38 616A to 617, inclusive, of NRS, ***and sections 2 to 24, inclusive, of***
39 ***this act,*** an employee leasing company which complies with the
40 provisions of NRS 616B.670 to 616B.697, inclusive, shall be
41 deemed to be the employer of the employees it leases to a client
42 company.
43 2. An employee leasing company shall be deemed to be the
44 employer of its leased employees for the purposes of sponsoring and
45 maintaining any benefit plans.



7 4. If an employee leasing company fails to:

- 8 (a) Pay any contributions, premiums, forfeits or interest due; or
9 (b) Submit any reports or other information required,
10 pursuant to this chapter or chapter 612, 616A, 616C, 616D or 617 of
11 NRS, the client company is jointly and severally liable for the
12 contributions, premiums, forfeits or interest attributable to the wages
13 of the employees leased to it by the employee leasing company.

14 **Sec. 184.** NRS 623A.240 is hereby amended to read as
15 follows:

16 623A.240 1. The following fees must be prescribed by the
17 Board and must not exceed the following amounts:

19	Application fee	\$200.00
20	Examination fee	100.00,
21		plus the actual
22		cost of the
23		examination
24	Certificate of registration	25.00
25	Annual renewal fee	200.00
26	Reinstatement fee	300.00
27	Delinquency fee	50.00
28	Change of address fee	10.00
29	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.

35 3. The Board may authorize a landscape architect intern to pay
36 the application fee or any portion of that fee during any period in
37 which he is the holder of a certificate to practice as a landscape
38 architect intern. If a landscape architect intern pays the fee or any
39 portion of the fee during that period, the Board shall credit the
40 amount paid by him towards the entire amount of the application fee
41 for the certificate of registration required pursuant to this section.

42 4. The fees prescribed by the Board pursuant to this section
43 must be paid in United States currency in the form of a check,
44 cashier's check or money order. If any check submitted to the Board
45 is dishonored upon presentation for payment, repayment of the fee,



1 including the fee for a returned check **H** *in the amount established*
2 *by the State Controller pursuant to section 162 of this act*, must be
3 made by money order or certified check.

4 5. The fees prescribed by the Board pursuant to this section are
5 nonrefundable.

6 **Sec. 185.** NRS 634.135 is hereby amended to read as follows:

7 634.135 1. The Board may charge and collect fees not to
8 exceed:

9	
10	For an application for a license to practice
11	chiropractic \$200.00
12	For an examination for a license to practice
13	chiropractic 200.00
14	For an application for, and the issuance of, a
15	certificate as a chiropractor's assistant 100.00
16	For an examination for a certificate as a
17	chiropractor's assistant..... 100.00
18	For the issuance of a license to practice chiropractic.... 300.00
19	For the annual renewal of a license to practice
20	chiropractic 300.00
21	For the annual renewal of an inactive license to
22	practice chiropractic..... 100.00
23	For the annual renewal of a certificate as a
24	chiropractor's assistant..... 50.00
25	For the restoration to active status of an inactive
26	license to practice chiropractic..... 300.00
27	For reinstating a license to practice chiropractic
28	which has been suspended or revoked 500.00
29	For reinstating a certificate as a chiropractor's
30	assistant which has been suspended pursuant to
31	NRS 634.130..... 100.00
32	For a review of any subject on the examination 25.00
33	For the issuance of a duplicate license or for
34	changing the name on a license 35.00
35	For written certification of licensure..... 25.00
36	For providing a list of persons who are licensed to
37	practice chiropractic to a person who is not
38	licensed to practice chiropractic..... 25.00
39	For providing a list of persons who were licensed to
40	practice chiropractic following the most recent
41	examination of the Board to a person who is not
42	licensed to practice chiropractic..... 10.00
43	For a set of mailing labels containing the names and
44	addresses of the persons who are licensed to
45	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.



1 3. The application must be signed by:
2 (a) The owner, if the business is owned by a natural
3 person;

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

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

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

12 5. A person who has been issued a business license by
13 the Department shall submit a fee of \$75 to the Department
14 on or before the last day of the month in which the
15 anniversary date of issuance of the business license occurs in
16 each year, unless the person submits a written statement to
17 the Department, at least 10 days before the anniversary date,
18 indicating that the person will not be conducting business in
19 this state after the anniversary date. *A person who fails to*
20 *submit the annual fee required pursuant to this subsection*
21 *in a timely manner shall pay a penalty in the amount of \$75*
22 *in addition to the annual fee.*

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

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

30 (a) Is organized pursuant to title 7 of NRS, other than a
31 business organized pursuant to chapter 82 or 84 of NRS:

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

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

37 8. A person who takes part in a trade show or convention
38 held in this state for a purpose related to the conduct of a
39 business is not required to obtain a business license
40 specifically for that event.

41 **Sec. 188.** Section 6 of chapter 458, Statutes of Nevada 1999,
42 at page 2133, is hereby amended to read as follows:

43 Sec. 6. The amendatory provisions of *sections 2 to 5,*
44 *inclusive, of* this act expire by limitation on October 1, 2029.



1 **Sec. 189.** 1. NRS 353.272, 375.025, 375.075, 463.4002,
2 463.4006, 463.4008, and 463.4009 are hereby repealed.

3 2. NRS 364A.010, 364A.020, 364A.030, 364A.040, 364A.050,
4 364A.060, 364A.070, 364A.080, 364A.090, 364A.100, 364A.110,
5 364A.120, 364A.130, 364A.135, 364A.140, 364A.150, 364A.151,
6 364A.152, 364A.1525, 364A.160, 364A.170, 364A.175, 364A.180,
7 364A.190, 364A.230, 364A.240, 364A.250, 364A.260, 364A.270,
8 364A.280, 364A.290, 364A.300, 364A.310, 364A.320, 364A.330,
9 364A.340, 364A.350, 463.4001, 463.4004, 463.401, 463.4015,
10 463.402, 463.403, 463.404, 463.4045, 463.405, 463.4055 and
11 463.406 are hereby repealed.

12 **Sec. 190.** Except as otherwise provided by specific statute:

13 1. After the close of the 2003-2004 Fiscal Year and after the
14 close of the 2004-2005 Fiscal Year, the Interim Finance Committee
15 shall determine the amount, if any, by which the total revenue from
16 all sources to the State General Fund, excluding reversions to the
17 State General Fund, exceeds:

18 (a) One hundred seven percent of the total revenue from all
19 sources to the State General Fund as projected by the 2003
20 Legislature for the applicable fiscal year; and

21 (b) The total amount of all applicable contingent appropriations
22 enacted by the 2003 Legislature for which the conditions for the
23 contingent appropriations were satisfied.

24 2. If the amount determined pursuant to subsection 1 is greater
25 than \$0, the Interim Finance Committee, upon making the
26 determination, shall cause to be transferred from the State General
27 Fund to the Fund to Stabilize the Operation of the State Government
28 created by NRS 353.288 the portion of the amount determined
29 pursuant to subsection 1 that may be transferred without exceeding
30 the permissible balance of the Fund to Stabilize the Operation of the
31 State Government as set forth in NRS 353.288.

32 3. If less than the full amount determined pursuant to
33 subsection 1 is transferred to the Fund to Stabilize the Operation of
34 the State Government pursuant to subsection 2, the Interim Finance
35 Committee shall cause to be transferred from the State General Fund
36 to the Fund for Tax Accountability created by section 191 of this act
37 the remainder of the amount determined pursuant to subsection 1.

38 **Sec. 191.** 1. The Fund for Tax Accountability is hereby
39 created as a special revenue fund.

40 2. Money from the Fund may be appropriated only for the
41 purpose of supplementing future revenue of this state to allow the
42 reduction of the rate or amount of a tax or fee.

43 3. This section does not authorize a refund or other return of
44 any tax or fee paid to this state pursuant to any statute or regulation
45 in effect at the time the tax or fee was paid.



1 **Sec. 192.** Notwithstanding the provisions of this act and any
2 other provision of law to the contrary, a public utility or local
3 government franchise may increase its previously approved rates by
4 an amount which is reasonably estimated to produce an amount of
5 revenue equal to the amount of any tax liability incurred by the
6 public utility or local government franchise before January 1, 2005,
7 as a result of the provisions of this act.

8 **Sec. 193.** Notwithstanding the provisions of section 61 of
9 Assembly Bill No. 553 of the 72nd Session of the Nevada
10 Legislature, the sums appropriated to the Interim Finance
11 Committee by subsection 1 of that section may be allocated and
12 used pursuant to that section for information technology and
13 additional operational costs that may be required by the Department
14 of Taxation or other state agency to implement or modify the
15 collections of State General Fund revenues approved by the 19th
16 Special Session of the Nevada Legislature.

17 **Sec. 194.** 1. There is hereby appropriated from the State
18 General Fund to the Legislative Fund for use by the Legislative
19 Committee on Taxation, Public Revenue and Tax Policy to exercise
20 its powers pursuant to section 130 of this act, including, without
21 limitation, to hire a consultant:

22 For Fiscal Year 2003-2004..... \$125,000
23 For Fiscal Year 2004-2005..... \$125,000

24 2. The sums appropriated by subsection 1 are available for
25 either fiscal year. Any balance of those sums must not be committed
26 for expenditure after June 30, 2005, and reverts to the State General
27 Fund as soon as all payments of money committed have been made.

28 **Sec. 195.** The provisions of:

29 1. Sections 77, 78, 172 and 173 of this act do not affect the
30 amount of any license fees or taxes due for any period ending on or
31 before June 30, 2003.

32 2. Sections 80, 82, 83 and 89 of this act do not apply to any
33 taxes precollected pursuant to chapter 370 of NRS on or before
34 June 30, 2003.

35 3. Sections 26 to 58, inclusive, of this act apply to any taxable
36 amount paid for live entertainment that is collected on or after
37 January 1, 2004.

38 4. Section 144 of this act does not apply to any contracts made
39 on or before June 30, 2003.

40 **Sec. 196.** The provisions of subsection 2 of section 189 of this
41 act do not:

42 1. Affect any rights, duties or liability of any person relating to
43 any taxes imposed pursuant to chapter 364A of NRS for any period
44 ending before January 1, 2004.



1 2. Apply to the administration, collection and enforcement of
2 any taxes imposed pursuant to chapter 364A of NRS for any period
3 ending before January 1, 2004.

4 **Sec. 197.** The Budget Division of the Department of
5 Administration and the Fiscal Analysis Division of the Legislative
6 Counsel Bureau shall jointly:

7 1. Identify all departments, institutions and agencies of the
8 Executive Department of the State Government that administer
9 programs for the treatment of alcohol and drug abuse or provide
10 funding to local governments for such programs;

11 2. Develop a proposal for coordinating such programs,
12 reducing the administrative costs associated with such programs and
13 maximizing the use of state revenue being expended for such
14 programs; and

15 3. Report their recommendations to the Governor and the
16 Director of the Legislative Counsel Bureau not later than
17 December 1, 2004.

18 **Sec. 198.** 1. This section and sections 190, 191 and 196 of
19 this act become effective upon passage and approval.

20 2. Sections 59, 60, 67, 69, 75 to 80, 81, 82, 83, 84 to 88,
21 inclusive, 90 to 93, inclusive, 98, 101, 112, 114, 116, 125 to 132,
22 inclusive, 144 to 165, inclusive, 168, 172 to 175, inclusive, 177,
23 178, 180, 184, 185, 186, 188 and 192 to 195, inclusive, and 197 of
24 this act and subsection 1 of section 189 of this act become effective:

25 (a) Upon passage and approval for the purpose of adopting
26 regulations and performing any other preparatory administrative
27 tasks that are necessary to carry out the provisions of this act; and

28 (b) On July 1, 2003, for all other purposes.

29 3. Sections 1 to 58, inclusive, 61 to 66, inclusive, 68, 70 to 74,
30 inclusive, 89, 118 to 124, inclusive, 133, 135, 141, 169, 170, 171,
31 176, 179, 181, 182 and 183 of this act and subsection 2 of section
32 189 of this act become effective:

33 (a) Upon passage and approval for the purpose of adopting
34 regulations and performing any other preparatory administrative
35 tasks that are necessary to carry out the provisions of this act; and

36 (b) On January 1, 2004, for all other purposes.

37 4. Sections 80.5, 82.5, 83.5, 94 to 97, inclusive, 99, 100, 102 to
38 111, inclusive, 166, 167 and 187 of this act become effective:

39 (a) Upon passage and approval for the purpose of adopting
40 regulations and performing any other preparatory administrative
41 tasks that are necessary to carry out the provisions of this act; and

42 (b) On July 1, 2004, for all other purposes.

43 5. Sections 134, 136 to 140, inclusive, 142 and 143 of this act
44 become effective on August 1, 2003.



- 1 6. Sections 113, 115 and 117 of this act become effective at
2 12:01 a.m. on October 1, 2029.
3 7. Sections 126 to 131, inclusive, of this act expire by
4 limitation on June 30, 2005.
5 8. Sections 112, 114 and 116 of this act expire by limitation on
6 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 *

- 463.4008 “Mechanical music” defined.
- 463.4009 “Mechanical speech” defined.
- 463.401 Levy; amount; exemptions.
- 463.4015 Types of entertainment which are not subject to casino entertainment tax.
- 463.402 Forms for reports; regulations and standards.
- 463.403 Monthly reports and payments; overpayments and underpayments; interest.
- 463.404 Remittances must be deposited in State General Fund; refunds of tax erroneously paid.
- 463.4045 Refund of overpayment.
- 463.405 Records of receipts: Maintenance; inspection.
- 463.4055 Ticket for admission to certain establishments must indicate whether tax is included in price of ticket.
- 463.406 Penalties.

