

Amendment No.1

Senate Amendment to Senate Bill No. 2

(BDR 32-9)

Proposed by: Committee of the Whole**Amends:** Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

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

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) *green bold italic underlining* is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) *green bold* is newly added transitory language.



Date: 12/8/2008

S.B. No. 2—Makes various changes to the provisions governing the administration of certain taxes and fees. (BDR 32-9)



SENATE BILL NO. 2—COMMITTEE OF THE WHOLE

DECEMBER 8, 2008

Referred to Committee of the Whole

SUMMARY—Makes various changes to the provisions governing the administration of certain taxes and fees. (BDR 32-9)

FISCAL NOTE: Effect on Local Government: No.
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; **temporarily** accelerating the collection of the tax upon the net proceeds of minerals; **temporarily** requiring persons who extract minerals to pay the tax on the net proceeds of the estimated royalties that will be paid for that year; temporarily reducing various allowances for the collection of sales and use taxes and taxes on intoxicating liquor, cigarettes and other tobacco products; temporarily requiring the distribution to the State of an additional portion of the recovery surcharge fee collected from short-term lessees of passenger cars; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law provides for the taxation of the net proceeds of minerals based
2 upon the actual net proceeds from the preceding calendar year. (NRS 362.100-
3 362.240) Existing law requires the person extracting any mineral in this State to file
4 a statement which shows the estimated gross yield and estimated net proceeds from
5 each operation for the current calendar year and an estimate of all royalties that will
6 be paid during the current calendar year. (NRS 362.115) **Sections 1-5** of this bill
7 require advance payment of the tax based upon the estimated net proceeds and
8 royalties for the current calendar year. **Section 16 of this bill provides that the**
9 **collection of the tax on net proceeds of minerals reverts back to the former**
10 **method of collection on actual net proceeds beginning on July 1, 2011.**

11 **Sections 6-11** of this bill reduce the collection allowances applicable to taxes
12 on intoxicating liquor, cigarettes and other products made from tobacco, and sales
13 and use taxes, from 0.5 percent to 0.25 percent of the taxes otherwise due. **Section**

14 **16** of this bill limits these reductions to the period beginning on January 1, 2009,
15 and ending on June 30, 2009.

16 Existing law requires a short-term lessor of a passenger car to collect a recovery
17 surcharge fee of 4 percent from the short-term lessee, and requires the deposit of
18 one-quarter of that fee into the State Highway Fund. (NRS 482.313) **Section 12** of
19 this bill requires the deposit of an additional one-quarter of that fee into the State
20 General Fund. **Section 15** of this bill limits the applicability of this additional
21 deposit to fees collected during the period beginning on January 1, 2009, and
22 ending on June 30, 2009.

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

1 **Section 1.** NRS 362.110 is hereby amended to read as follows:
2 362.110 1. Every person extracting any mineral in this State :

3 ~~[or receiving any royalty:]~~

4 (a) Shall, on or before February 16 of each year, file with the
5 Department a statement showing the gross yield and claimed net
6 proceeds from each geographically separate operation where a
7 mineral is extracted by that person during the calendar year
8 immediately preceding the year in which the statement is filed.

9 (b) May have up to 30 days after filing the statement required by
10 paragraph (a) to file an amended statement.

11 2. The statement must:

12 (a) Show the claimed deductions from the gross yield in the
13 detail set forth in NRS 362.120. The deductions are limited to the
14 costs incurred during the calendar year immediately preceding
15 the year in which the statement is filed.

16 (b) Be in the form prescribed by the Department.

17 (c) Be verified by the manager, superintendent, secretary or
18 treasurer of the corporation, or by the owner of the operation, or, if
19 the owner is a natural person, by someone authorized in his behalf.

20 ~~[3.—Each recipient of a royalty as described in subsection 1~~
21 ~~shall annually file with the Department a list showing each of the~~
22 ~~lessees responsible for taxes due in connection with the operation or~~
23 ~~operations included in the statement filed pursuant to subsections 1~~
24 ~~and 2.]~~

25 **Sec. 2.** NRS 362.115 is hereby amended to read as follows:

26 362.115 1. In addition to the statement required by
27 subsection 1 of NRS 362.110, each person extracting any mineral in
28 this State ~~[shall:]~~ :

29 (a) *Shall*, on or before March 1 of each year, file with the
30 Department a statement showing the estimated gross yield and
31 estimated net proceeds from each such operation for the entire
32 current calendar year and an estimate of all royalties that will be

1 paid during the current calendar year ~~[-]~~ *and shall pay the tax upon*
2 *the net proceeds and upon the royalties so estimated. The*
3 *estimated payment may be reduced by the amount of any credit to*
4 *which the taxpayer is entitled pursuant to NRS 362.130. The*
5 *amount of the tax paid upon royalties must be deducted from the*
6 *payment of the royalties.*

7 *(b) May file with the Department a quarterly report stating an*
8 *estimate for the year and the actual quarterly amounts of*
9 *production, gross yield and net proceeds as of March 31, June 30,*
10 *September 30 and December 31, and pay any additional amount*
11 *due. The additional estimated tax liability must be calculated by*
12 *determining the difference between the revised estimates of net*
13 *proceeds based on the recent production figures as indicated by*
14 *the quarterly reports and the original estimate supplied pursuant*
15 *to paragraph (a). If the person chooses to submit such reports, the*
16 *reports must be submitted on a form prescribed by the Department*
17 *not later than the last day of the month following the end of the*
18 *calendar quarter and payment must be made within 30 days after*
19 *filing any quarterly report that indicates an additional estimated*
20 *tax liability.*

21 2. The Department shall:

22 (a) Use the statement filed pursuant to subsection 1 ~~[-only]~~ to
23 prepare estimates for use by local governments in the preparation of
24 their budgets; and

25 (b) Submit those estimates to the *affected* local governments on
26 or before March 15 of each year.

27 **Sec. 3.** NRS 362.130 is hereby amended to read as follows:

28 362.130 1. When the Department determines from the annual
29 statement filed pursuant to NRS 362.110 the net proceeds of any
30 minerals extracted, it shall prepare its certificate of the amount of
31 the net proceeds , *the amount of the estimated tax paid in the prior*
32 *calendar year pursuant to paragraph (a) of subsection 1 of NRS*
33 *362.115 and any additional payments made pursuant to paragraph*
34 *(b) of subsection 1 of that section, and the balance of the tax due ,*
35 *if any, and shall send a copy to the owner ~~[-of the mine,-] or~~ operator*
36 *of the mine . ~~[-for recipient of the royalty, as the case may be.-]~~*

37 2. The certificate must be prepared and mailed not later than:

38 (a) April 20 immediately following the month of February
39 during which the statement was filed; or

40 (b) April 30 immediately thereafter if an amended statement is
41 filed in a timely manner.

42 3. The tax due as indicated in the certificate prepared pursuant
43 to this section *and any penalty* must be paid on or before May 10 of
44 the year in which the certificate is received.

1 4. *If the amount paid pursuant to paragraph (a) of subsection*
2 *1 of NRS 362.115 in the prior calendar year is less than 90 percent*
3 *of the amount certified pursuant to this section, the amount due*
4 *must include a penalty of 10 percent of the amount by which the*
5 *tax was underpaid unless:*

6 (a) *The amount paid pursuant to paragraph (a) of subsection 1*
7 *of NRS 362.115 in the prior calendar year is equal to or greater*
8 *than the total liability of the operation for the preceding calendar*
9 *year; or*

10 (b) *The person files quarterly reports pursuant to paragraph*
11 *(b) of subsection 1 of NRS 362.115 in a timely manner for that*
12 *year and the total of all payments exceeds 90 percent of the*
13 *amount certified.*

14 5. If an overpayment was made, the overpayment may be
15 credited toward the payment due on ~~May 10~~ *March 1* of the next
16 calendar year. If the certificate prepared pursuant to this section
17 shows a net loss for the year covered by the certificate or an amount
18 of tax due for that year which is less than an overpayment made for
19 the preceding year, the amount or remaining amount of the
20 overpayment must be refunded to the taxpayer within 30 days after
21 the certification was sent to the taxpayer.

22 **Sec. 4.** NRS 362.170 is hereby amended to read as follows:

23 362.170 1. There is hereby appropriated to each county the
24 total of the amounts obtained by multiplying, for each extractive
25 operation situated within the county, the net proceeds of that
26 operation and any royalties paid by that operation, *as estimated and*
27 *paid pursuant to NRS 362.115, plus any amounts paid pursuant to*
28 *NRS 362.130* by the combined rate of tax ad valorem ~~for~~ *for the*
29 *fiscal year to which the payments apply*, excluding any rate levied
30 by the State of Nevada, for property at that site, plus a pro rata share
31 of any penalties and interest collected by the Department for the late
32 payment of taxes distributed to the county. The Department shall
33 report to the State Controller on or before May 25 of each year the
34 amount appropriated to each county, as calculated for each
35 operation from the final statement made in February of that year for
36 the preceding calendar year ~~and~~ *and the estimate provided pursuant*
37 *to NRS 362.115 for the current calendar year.* The State Controller
38 shall distribute all money due to a county on or before May 30 of
39 each year. *The Department shall report to the State Controller any*
40 *additional payments made pursuant to paragraph (b) of subsection*
41 *1 of NRS 362.115 within 15 days after receipt of the payment, and*
42 *the State Controller shall distribute the money to the appropriate*
43 *county within 5 days after receipt of the report from the*
44 *Department. For the purposes of this subsection, payments made*

1 *pursuant to paragraph (b) of subsection 1 of NRS 362.115 apply to*
2 *the fiscal year in which the statement of the estimated net proceeds*
3 *is filed pursuant to paragraph (a) of subsection 1 of NRS 362.115.*

4 2. The county treasurer shall apportion to each local
5 government or other local entity an amount calculated by:

6 (a) Determining the total of the amounts obtained by
7 multiplying, for each extractive operation situated within its
8 jurisdiction, the net proceeds of that operation and any royalty
9 payments paid by that operation, by the rate levied on behalf of that
10 local government or other local entity;

11 (b) Adding to the amount determined pursuant to paragraph (a) a
12 pro rata share of any penalties and interest collected by the
13 Department for the late payment of taxes distributed to that local
14 government or local entity; and

15 (c) Subtracting from the amount determined pursuant to
16 paragraph (b) a commission of 5 percent of that amount, of which 3
17 percent must be deposited in the county general fund and 2 percent
18 must be accounted for separately in the account for the acquisition
19 and improvement of technology in the office of the county assessor
20 created pursuant to NRS 250.085.

21 3. The amounts apportioned pursuant to subsection 2,
22 including, without limitation, the amount retained by the county and
23 excluding the percentage commission, must be applied to the uses
24 for which each levy was authorized in the same proportion as the
25 rate of each levy bears to the total rate.

26 4. The Department shall report to the State Controller on or
27 before May 25 of each year the amount received as tax upon the net
28 proceeds of geothermal resources which equals the product of those
29 net proceeds multiplied by the rate of tax levied ad valorem by the
30 State of Nevada.

31 **Sec. 5.** NRS 362.170 is hereby amended to read as follows:

32 362.170 1. There is hereby appropriated to each county the
33 total of the amounts obtained by multiplying, for each extractive
34 operation situated within the county, the net proceeds of that
35 operation and any royalties paid by that operation, *as estimated and*
36 *paid pursuant to NRS 362.115, plus any amounts paid pursuant to*
37 *NRS 362.130* by the combined rate of tax ad valorem ~~for~~ *for the*
38 *fiscal year to which the payments apply*, excluding any rate levied
39 by the State of Nevada, for property at that site, plus a pro rata share
40 of any penalties and interest collected by the Department for the late
41 payment of taxes distributed to the county. The Department shall
42 report to the State Controller on or before May 25 of each year the
43 amount appropriated to each county, as calculated for each
44 operation from the ~~final statement made in February of that year~~

1 *estimate provided pursuant to NRS 362.115 for the current*
2 *calendar year and any adjustments made pursuant to NRS*
3 *362.130 for the preceding calendar year. The State Controller shall*
4 *distribute all money due to a county on or before May 30 of each*
5 *year. The Department shall report to the State Controller*
6 *any additional payments made pursuant to paragraph (b) of*
7 *subsection 1 of NRS 362.115 within 15 days after receipt of the*
8 *payment, and the State Controller shall distribute the money to the*
9 *appropriate county within 5 days after receipt of the report from*
10 *the Department. For the purposes of this subsection, payments*
11 *made pursuant to paragraph (b) of subsection 1 of NRS 362.115*
12 *apply to the fiscal year in which the statement of the estimated net*
13 *proceeds is filed pursuant to paragraph (a) of subsection 1 of*
14 *NRS 362.115.*

15 2. The county treasurer shall apportion to each local
16 government or other local entity an amount calculated by:

17 (a) Determining the total of the amounts obtained by
18 multiplying, for each extractive operation situated within its
19 jurisdiction, the net proceeds of that operation and any royalty
20 payments paid by that operation, by the rate levied on behalf of that
21 local government or other local entity;

22 (b) Adding to the amount determined pursuant to paragraph (a) a
23 pro rata share of any penalties and interest collected by the
24 Department for the late payment of taxes distributed to that local
25 government or local entity; and

26 (c) Subtracting from the amount determined pursuant to
27 paragraph (b) a commission of 3 percent of that amount which must
28 be deposited in the county general fund.

29 3. The amounts apportioned pursuant to subsection 2,
30 including, without limitation, the amount retained by the county and
31 excluding the percentage commission, must be applied to the uses
32 for which each levy was authorized in the same proportion as the
33 rate of each levy bears to the total rate.

34 4. The Department shall report to the State Controller on or
35 before May 25 of each year the amount received as tax upon the net
36 proceeds of geothermal resources which equals the product of those
37 net proceeds multiplied by the rate of tax levied ad valorem by the
38 State of Nevada.

39 **Sec. 6.** NRS 369.370 is hereby amended to read as follows:

40 369.370 1. For the privilege of importing, possessing, storing
41 or selling liquors, all licensed importers and manufacturers of liquor
42 in this State shall pay the excise tax imposed and established by this
43 chapter.

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

9 3. The excise tax imposed by this chapter is due on or before
10 the 20th day of the following month. If all such taxes are paid on or
11 before the 15th day of the following month, a discount in the
12 amount of ~~0.5~~ 0.25 percent of the tax must be allowed to the
13 taxpayer. The Department may, for good cause, extend for not more
14 than 15 days after the date the tax is due the time for paying the tax
15 if a request for such an extension of time is received by the
16 Department on or before the date the tax was due. If such an
17 extension is granted, interest accrues from the original date the tax
18 was due.

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

24 **Sec. 7.** NRS 370.220 is hereby amended to read as follows:

25 370.220 In the sale of any cigarette revenue stamps or any
26 metered machine settings to a licensed cigarette dealer, the
27 Department and its agents shall allow the purchaser a discount of
28 ~~0.5~~ 0.25 percent against the amount of excise tax otherwise due for
29 the services rendered in affixing cigarette revenue stamps or
30 metered machine impressions to the cigarette packages.

31 **Sec. 8.** NRS 370.450 is hereby amended to read as follows:

32 370.450 1. Except as otherwise provided in subsection 2,
33 there is hereby imposed upon the purchase or possession of products
34 made from tobacco, other than cigarettes, by a customer in this State
35 a tax of 30 percent of the wholesale price of those products.

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

- 38 (a) Shipped out of the State for sale and use outside the State;
- 39 (b) Displayed or exhibited at a trade show, convention or other
40 exhibition in this State by a manufacturer or wholesale dealer who is
41 not licensed in this State; or
- 42 (c) Acquired free of charge at a trade show, convention or other
43 exhibition or public event in this State, and which do not have
44 significant value as determined by the Department by regulation.

1 3. This tax must be collected and paid by the wholesale dealer
2 to the Department, in accordance with the provisions of NRS
3 370.465, after the sale or distribution of those products by the
4 wholesale dealer. The wholesale dealer is entitled to retain ~~{0.5}~~
5 **0.25** percent of the taxes collected to cover the costs of collecting
6 and administering the taxes if the taxes are paid in accordance with
7 the provisions of NRS 370.465.

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

11 **Sec. 9.** NRS 370.490 is hereby amended to read as follows:

12 370.490 1. The Department shall allow a credit of 30 percent
13 of the wholesale price, less a discount of ~~{0.5}~~ **0.25** percent for the
14 services rendered in collecting the tax, for products made from
15 tobacco, other than cigarettes, upon which the tax has been paid
16 pursuant to NRS 370.450 and that may no longer be sold. If the
17 products have been purchased and delivered, a credit memo of the
18 manufacturer is required for proof of returned merchandise.

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

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

27 **Sec. 10.** NRS 372.370 is hereby amended to read as follows:

28 372.370 1. Except as otherwise provided in subsection 2, if
29 the taxes imposed by this chapter are paid in accordance with NRS
30 372.355, a taxpayer may deduct and withhold from the taxes
31 otherwise due from him ~~{0.5}~~ **0.25** percent of those taxes to
32 reimburse himself for the cost of collecting the tax.

33 2. The regulations adopted by the Department pursuant to NRS
34 360B.110 may authorize the deduction and withholding from the
35 taxes otherwise due from a taxpayer such other amounts as are
36 required to carry out the Streamlined Sales and Use Tax Agreement.

37 **Sec. 11.** NRS 374.375 is hereby amended to read as follows:

38 374.375 1. Except as otherwise provided in subsection 2, if
39 the taxes imposed by this chapter are paid in accordance with NRS
40 374.360, a taxpayer may deduct and withhold from the taxes
41 otherwise due from him ~~{0.5}~~ **0.25** percent thereof to reimburse
42 himself for the cost of collecting the tax.

43 2. The regulations adopted by the Department pursuant to NRS
44 360B.110 may authorize the deduction and withholding from the

1 taxes otherwise due from a taxpayer such other amounts as are
2 required to carry out the Streamlined Sales and Use Tax Agreement.

3 **Sec. 12.** NRS 482.313 is hereby amended to read as follows:

4 482.313 1. Upon the lease of a passenger car by a short-term
5 lessor in this State, the short-term lessor shall charge and collect
6 from the short-term lessee:

7 (a) A governmental services fee of 6 percent of the total amount
8 for which the passenger car was leased, excluding the items
9 described in subsection 7;

10 (b) Any fee required pursuant to NRS 244A.810 or 244A.860;
11 and

12 (c) A recovery surcharge fee of 4 percent of the total amount for
13 which the passenger car was leased, excluding the items described
14 in subsection 8, as reimbursement for vehicle licensing fees and
15 taxes paid by the short-term lessor.

16 ➤ The amount of each fee charged pursuant to this subsection must
17 be indicated in the lease agreement.

18 2. The fees due from a short-term lessor to the Department of
19 Taxation pursuant to subsection 1 are due on the last day of each
20 calendar quarter. On or before the last day of the month following
21 each calendar quarter, the short-term lessor shall:

22 (a) File with the Department of Taxation, on a form prescribed
23 by the Department of Taxation, a report indicating the total amount
24 of:

25 (1) Each of the fees collected by the short-term lessor
26 pursuant to subsection 1 during the immediately preceding calendar
27 quarter; and

28 (2) Vehicle licensing fees and taxes paid by the short-term
29 lessor pursuant to this chapter during the immediately preceding
30 calendar quarter.

31 (b) Remit to the Department of Taxation:

32 (1) The fees collected by the short-term lessor pursuant to
33 paragraphs (a) and (b) of subsection 1 during the immediately
34 preceding calendar quarter; and

35 (2) ~~{One-quarter}~~ *One-half* of the fees collected by the
36 short-term lessor pursuant to paragraph (c) of subsection 1 during
37 the immediately preceding calendar quarter.

38 3. Except as otherwise provided in a contract made pursuant to
39 NRS 244A.820 or 244A.870, the Department of Taxation shall
40 deposit ~~{all}~~ :

41 (a) *All the* money received from short-term lessors pursuant to
42 the provisions of ~~{~~:

1 ~~—(a) Subparagraph~~ *subparagraph* (1) of paragraph (b) of
2 subsection 2 with the State Treasurer for credit to the State General
3 Fund; ~~and~~

4 ~~—(b) Subparagraph~~

5 *(b) One-half of the money received from short-term lessors*
6 *pursuant to the provisions of subparagraph (2) of paragraph (b) of*
7 *subsection 2 with the State Treasurer for credit to the State*
8 *General Fund; and*

9 *(c) One-half of the money received from short-term lessors*
10 *pursuant to the provisions of subparagraph (2) of paragraph (b) of*
11 subsection 2 with the State Treasurer for credit to the State Highway
12 Fund for administration pursuant to subsection 8 of NRS 408.235.

13 4. To ensure compliance with this section, the Department of
14 Taxation may audit the records of a short-term lessor.

15 5. The provisions of this section do not limit or affect the
16 payment of any taxes or fees imposed pursuant to the provisions of
17 this chapter.

18 6. The Department of Motor Vehicles shall, upon request,
19 provide to the Department of Taxation any information in its records
20 relating to a short-term lessor that the Department of Taxation
21 considers necessary to collect the fees described in subsection 1.

22 7. For the purposes of charging and collecting the
23 governmental services fee described in paragraph (a) of subsection
24 1, the following items must not be included in the total amount for
25 which the passenger car was leased:

26 (a) The amount of the fees charged and collected pursuant to
27 paragraphs (b) and (c) of subsection 1;

28 (b) The amount of any charge for fuel used to operate the
29 passenger car;

30 (c) The amount of any fee or charge for the delivery,
31 transportation or other handling of the passenger car;

32 (d) The amount of any fee or charge for insurance, including,
33 without limitation, personal accident insurance, extended coverage
34 or insurance coverage for personal property; and

35 (e) The amount of any charges assessed against a short-term
36 lessee for damages for which the short-term lessee is held
37 responsible.

38 8. For the purposes of charging and collecting the recovery
39 surcharge fee described in paragraph (c) of subsection 1, the
40 following items must not be included in the total amount for which
41 the passenger car was leased:

42 (a) The amount of the fees charged and collected pursuant to
43 paragraphs (a) and (b) of subsection 1;

1 (b) The amount of any charge for a collision damage waiver or a
2 similar instrument that acts as a waiver of the short-term lessor's
3 right to collect from the short-term lessee for any damage to the
4 passenger car;

5 (c) The amount of any charge for fuel used to operate the
6 passenger car;

7 (d) The amount of any fee or charge for the delivery,
8 transportation or other handling of the passenger car;

9 (e) The amount of any fee or charge for insurance, including,
10 without limitation, personal accident insurance, extended coverage
11 or insurance coverage for personal property;

12 (f) The amount of any charges assessed against a short-term
13 lessee for damages for which the short-term lessee is held
14 responsible; and

15 (g) The amount of any concession fee or charge that the short-
16 term lessor:

17 (1) Is required to pay to do business at an airport, if
18 applicable; and

19 (2) Passes on to the short-term lessee of the passenger car.

20 9. The Executive Director of the Department of Taxation shall:

21 (a) Adopt such regulations as he determines are necessary to
22 carry out the provisions of this section; and

23 (b) Upon the request of the Director of the Department of Motor
24 Vehicles, provide to the Director of the Department of Motor
25 Vehicles a copy of any record or report described in this section.

26 10. As used in this section, "vehicle licensing fees and taxes"
27 means:

28 (a) The fees paid by a short-term lessor for the registration of,
29 and the issuance of certificates of title for, the passenger cars leased
30 by him; and

31 (b) The basic and supplemental governmental services taxes
32 paid by the short-term lessor with regard to those passenger cars.

33 **Sec. 13.** NRS 519.130 is hereby amended to read as follows:

34 519.130 1. Except as otherwise provided in subsection 4,
35 every person or firm engaged in the business of assaying within this
36 state shall, in each report or other document containing the results of
37 an assay conducted by the person or firm which is created or
38 produced for a commercial purpose, provide in the report or
39 document a statement, prominently displayed and in bold type,
40 which reads substantially as follows:

41
42 The results of this assay were based solely upon the content
43 of the sample submitted. Any decision to invest should be
44 made only after the potential investment value of the claim or

1 deposit has been determined based on the results of assays of
2 multiple samples of geologic materials collected by the
3 prospective investor or by a qualified person selected by him
4 and based on an evaluation of all engineering data which is
5 available concerning any proposed project.

6
7 2. Any person or firm who knowingly violates the provisions
8 of subsection 1 is:

9 (a) For the first violation, guilty of a misdemeanor.

10 (b) For a second or subsequent violation, guilty of a gross
11 misdemeanor.

12 3. The right to enforce the provisions of this section vests
13 exclusively in the Attorney General.

14 4. The provisions of this section do not apply to a person who
15 is required to file an annual statement ~~for list~~ pursuant to the
16 provisions of NRS 362.110.

17 5. As used in this section, "business of assaying" means a
18 business that determines the elemental composition of samples of
19 geologic materials for a fee or other valuable consideration.

20 **Sec. 14.** 1. Each person required to pay the tax on the net
21 proceeds of minerals shall pay:

22 (a) The tax determined pursuant to NRS 362.130, as that section
23 reads prior to amendment by section 3 of this act, for the calendar
24 year 2008; and

25 (b) The estimated tax for the calendar year 2009 pursuant to
26 NRS 362.115, as amended by section 2 of this act.

27 2. For the calendar year 2009, the amount appropriated to each
28 county pursuant to NRS 362.170 must be determined based upon
29 the sum of:

30 (a) The amount paid pursuant to NRS 362.130, as that section
31 reads before amendment by section 3 of this act, based upon the tax
32 paid for the calendar year 2008; and

33 (b) The estimated tax for the calendar year 2009 paid pursuant to
34 NRS 362.115, as amended by section 2 of this act.

35 **Sec. 15.** 1. The amendatory provisions of section 12 of this
36 act do not apply to any recovery surcharge fees collected pursuant to
37 subsection 1 of NRS 482.313 before January 1, 2009.

38 2. Except as otherwise provided in subsection 1 and
39 notwithstanding the provisions of subsection 3 of section 16 of this
40 act, the amendatory provisions of section 12 of this act shall be
41 deemed to apply to any recovery surcharge fees collected pursuant
42 to subsection 1 of NRS 482.313 before July 1, 2009.

43 **Sec. 16.** 1. This section and sections 2, 4, 14 and 15 of this
44 act become effective upon passage and approval.

45 2. Sections 6 to 12, inclusive, of this act become effective on
46 January 1, 2009.

1 3. Sections 4 and 6 to 12, inclusive, of this act expire by
2 limitation on June 30, 2009.

3 4. Sections 1, 3, 5 and 13 of this act become effective on
4 July 1, 2009.

5 **5. Sections 1, 2, 3 and 5 of this act expire by limitation on**
6 **June 30, 2011.**