

ASSEMBLY BILL NO. 223—ASSEMBLYMEN GIBBONS, SEGERBLOM, MORTENSON, HUMKE, VON TOBEL, PARNELL, NEIGHBORS, THOMAS, ANGLE, GUSTAVSON, CLABORN, HETTRICK, BUCKLEY, LESLIE, EVANS, PERKINS, GOLDWATER, PRICE, OHRENSCHALL, GIUNCHIGLIANI, BROWER AND NOLAN

FEBRUARY 12, 1999

Referred to Committee on Government Affairs

SUMMARY—Prohibits counties from taking actions during certain periods that will result in increased taxes. (BDR 31-952)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: 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 counties; prohibiting a board of county commissioners, during certain periods, from taking any action that will result in an increase in the taxes paid by the residents of the county; 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.** Chapter 354 of NRS is hereby amended by adding thereto
2 a new section to read as follows:
3 1. *Except as otherwise provided in subsection 2, a board of county*
4 *commissioners shall not, during the period beginning on the date of a*
5 *general election and ending on the next following January 15, take any*
6 *action that will result in an increase in the taxes paid by the residents of*
7 *the county, including, without limitation:*
8 (i) *Increasing any rate of taxation; or*
9 (b) *Approving any project, the issuance of any bonds or the incurring*
10 *of any other obligation that will require an increase in taxes.*
11 2. *The provisions of subsection 1 do not apply if the board of county*
12 *commissioners, by unanimous vote, declares that an emergency exists*
13 *that requires the board to take immediate action.*

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