Assembly Bill No. 288–Committee on Ways and Means

CHAPTER........

AN ACT relating to taxation; revising the provisions governing the compensation paid to the State of Nevada for the cost of collecting certain taxes on behalf of local governments; and providing other matters properly relating thereto.

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

Section 1. NRS 374.785 is hereby amended to read as follows:

374.785 1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances payable to the department.

2. The department shall deposit the payments in the state treasury to the credit of the sales and use tax account in the state general fund.

3. The state controller, acting upon the collection data furnished by the department, shall, each month, from the sales and use tax account in the state general fund:

(a) Transfer ~~[.5]~~ ***.75*** percent of all fees, taxes, interest and penalties collected in each county during the preceding month to the appropriate account in the state general fund as compensation to the state for the costs of collecting the tax.

(b) Transfer ~~[.5]~~ ***.75*** percent of all fees, taxes, interest and penalties collected during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state to the appropriate account in the state general fund as compensation to the state for the costs of collecting the tax.

(c) Determine for each county the amount of money equal to the fees, taxes, interest and penalties collected in the county pursuant to this chapter during the preceding month less the amount transferred pursuant to paragraph (a) ***.*** ~~[of this subsection.]~~

(d) Transfer the total amount of taxes collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state, less the amount transferred pursuant to paragraph (b) ***,*** ~~[of this subsection,]~~ to the state distributive school account in the state general fund.

(e) Except as otherwise provided in NRS 387.528, transfer the amount owed to each county to the intergovernmental fund and remit the money to the credit of the county school district fund.

4. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the privilege tax payable by the buyer upon that vehicle is distributed.

Sec. 2. NRS 377.050 is hereby amended to read as follows:

377.050 1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances made payable to the department.

2. The department shall deposit the payments with the state treasurer for credit to the sales and use tax account in the state general fund.

3. The state controller, acting upon the collection data furnished by the department, shall monthly transfer from the sales and use tax account ~~[.5]~~ ***.75*** percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the state general fund, before making the distributions required by NRS 377.055 and 377.057, as compensation to the state for the cost of collecting the tax.

Sec. 3. NRS 377A.050 is hereby amended to read as follows:

377A.050 1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to the counties under this chapter must be paid to the department in the form of remittances payable to the department.

2. The department shall deposit the payments with the state treasurer for credit to the sales and use tax account in the state general fund.

3. The state controller, acting upon the collection data furnished by the department, shall monthly:

(a) Transfer from the sales and use tax account ~~[.5]~~ ***.75*** percent of all fees, taxes, interest and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the state general fund as compensation to the state for the cost of collecting the tax.

(b) Determine for each county an amount of money equal to any fees, taxes, interest and penalties collected in or for that county pursuant to this chapter during the preceding month, less the amount transferred to the state general fund pursuant to paragraph (a).

(c) Transfer the amount determined for each county to the intergovernmental fund and remit the money to the county treasurer.

Sec. 4. This act becomes effective at 12:01 a.m. on July 1, 1999.

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