

ASSEMBLY BILL NO. 463—ASSEMBLYMEN MARVEL AND DE BRAGA

MARCH 10, 1999

Referred to Committee on Taxation

SUMMARY—Requires board of county commissioners to levy tax and to support county museum or historical society. (BDR 20-1452)

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 county government; requiring the board of county commissioners to include in the budget of the county items to cover the expense of maintaining a county museum or historical society; requiring the board of county commissioners to levy a tax on the assessed valuation of the taxable property in the county to support a county museum or historical society; excluding such a levy from the limitation on the total ad valorem tax levy and the maximum amount of money the county may receive from taxes ad valorem; 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.** NRS 244.377 is hereby amended to read as follows:
2 244.377 1. The board of county commissioners of any county ~~{may}~~
3 ***shall*** include in the annual budget of the county items to cover the expense
4 of maintaining a county museum ~~{, art center}~~ or historical society.
5 2. The expenditures so budgeted ~~{may}~~ ***must*** be met by including them
6 in the annual tax levy of the county ~~{; but in no case may the tax levy for~~
7 ~~*such purposes in any 1 year exceed*~~ ***in an amount equal to*** 5 cents on each
8 \$100 of the assessed valuation of the ***taxable*** property of that county. ***The***
9 ***tax so levied must be excluded in computing the maximum amount of***
10 ***money which the county is permitted to receive from taxes ad valorem***
11 ***and the highest permissible rate of such taxes.***
12 3. The proceeds of the tax levy ~~{may}~~ ***must*** be paid under contract to a
13 nonprofit historical society, nonprofit museum board or other nonprofit
14 board, committee or organization for their use in paying salaries of ***the***
15 museum ~~{or art center}~~ personnel, in building and maintaining exhibits ~~{;}~~

1 **and** in purchasing cabinets, ~~in displaying items and in conducting~~
2 ~~activities related to a museum or art center,~~ but in no case may such
3 organization or board make capital improvements without the express
4 approval of the board of county commissioners.

5 **Sec. 2.** This act becomes effective on July 1, 1999.