ASSEMBLY BILL NO. 504–ASSEMBLYMAN HETTRICK

MARCH 12, 1999

JOINT SPONSOR: SENATOR JACOBSEN

Referred to Committee on Taxation

SUMMARY—Authorizes additional counties to impose taxes for development of open-space land. (BDR 32-1557)

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 taxation; authorizing the board of county commissioners of additional counties to adopt an open-space plan and to impose certain related taxes; 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 375.025 is hereby amended to read as follows:

375.025 1. In addition to all other taxes imposed on transfers of real property, a board of county commissioners in each county whose population is ~~[100,000 or more but]~~ less than 400,000 ~~[,]~~ may by ordinance, but not as in a case of emergency, impose a tax at the rate of up to 1/10 of 1 percent of the value thereof on each deed by which any residential lands, tenements or other residential realty is granted, assigned, transferred or otherwise conveyed to or vested in another person, after receiving the approval of a majority of the registered voters of the county voting on the question at a primary, general or special election. A county may combine this question with questions submitted pursuant to NRS 376A.040, 376A.050 and 376A.070 or any combination thereof.

2. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to

challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.

3. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he shall deposit all of the proceeds from the tax imposed pursuant to this section in the county general fund to be used in the manner specified in NRS 375.075.

4. Before the tax may be imposed, an open-space plan must be adopted by the board of county commissioners pursuant to NRS 376A.020 and the adopted open-space plan must be endorsed by the city council of each incorporated city within the county.

Sec. 2. NRS 376A.020 is hereby amended to read as follows:

376A.020 1. The board of county commissioners of a county whose population is **[**~~more than 100,000 but~~**]** less than 400,000 **[**~~,~~**]** may adopt an open-space plan. If an open-space plan is adopted, the plan must provide for:

(a) The development and use of open-space land for a period of 20 years;

(b) The financing for the acquisition of open-space land; and

(c) The maintenance of open-space land acquired pursuant to the open-space plan and the maintenance of any existing open-space land in the county.

2. Before the board of county commissioners adopts the open-space plan, the open-space plan must be found by the governing board for regional planning to be in conformance with the comprehensive regional plan adopted pursuant to NRS 278.0282.

3. Before the open-space plan is adopted, the board of county commissioners shall:

(a) Send a copy of the open-space plan to the city council of each incorporated city within the county and request that the city council review and comment on the open-space plan within 60 days after receipt of the open-space plan; and

(b) Consider and respond to any comments provided by a city council that are received by the board of county commissioners within 90 days after sending the open-space plan to the city council.

Sec. 3. NRS 376A.040 is hereby amended to read as follows:

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

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

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

4. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid pursuant to this section must be paid to the department of taxation in the form of remittances payable to the department of taxation. The department of taxation shall deposit the payments with the state treasurer for credit to the sales and use tax account in the state general fund. The state controller, acting upon the collection data furnished by the department of taxation, shall transfer monthly all fees, taxes, interest and penalties collected during the preceding month to the intergovernmental fund and remit the money to the county treasurer.

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

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

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

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

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

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

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

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

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

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

Sec. 4. NRS 376A.050 is hereby amended to read as follows:

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

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

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

4. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid pursuant to this section must be paid to the department of taxation in the form of remittances payable to the department of taxation. The department of taxation shall deposit the payments with the state treasurer for credit to the sales and use tax account in the state general fund. The state controller, acting upon the collection data furnished by the department of taxation, shall transfer monthly all fees, taxes, interest and penalties collected during the preceding month to the intergovernmental fund and remit the money to the county treasurer.

Sec. 5. NRS 376A.070 is hereby amended to read as follows:

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

2. The department of taxation shall add an amount equal to the rate of any tax imposed pursuant to this section multiplied by the total assessed valuation of the county to the allowed revenue from taxes ad valorem of the county.

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

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