
ASSEMBLY BILL NO. 556—COMMITTEE ON TAXATION

MARCH 15, 1999

Referred to Committee on Taxation

SUMMARY—Provides for establishment of procedure to amend certification of population of political subdivisions of state for apportionment of proceeds from certain taxes. (BDR 32-1657)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: Yes.

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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; providing in skeleton form for the establishment of a procedure to amend the certification of the population of political subdivisions of the state for the apportionment of proceeds from certain taxes; 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 360 of NRS is hereby amended by adding thereto
2 a new section to read as follows:
3 ***1. If the governing body of any town, city or county in this state***
4 ***determines that the population of that town, city or county is at least 1***
5 ***percent lower or higher than the population of that town, city or county***
6 ***certified by the governor pursuant to paragraph (a) of subsection 1 of***
7 ***NRS 360.285, the town, city or county may, not later than April 15 of the***
8 ***year in which that certification was made, petition the department to***
9 ***recommend that the governor amend his certification accordingly. No***
10 ***such petition may be filed on behalf of a township.***
11 ***2. The department shall, not later than May 1 of each year:***
12 ***(a) Complete its review of any petitions filed pursuant to subsection 1;***
13 ***and***
14 ***(b) Submit its recommendations regarding those petitions to the***
15 ***governor.***
16 ***3. The department shall adopt such regulations as it deems***
17 ***appropriate to carry out this section.***

1 **Sec. 2.** NRS 360.285 is hereby amended to read as follows:

2 360.285 1. For the purposes of this Title, the governor shall, on or
3 before :

4 **(a)** March 1 of each year, certify the population of each **town**, township,
5 city and county in this state from the determination submitted to him by the
6 department ~~[-]~~ **pursuant to NRS 360.283.**

7 **(b)** *May 1 of each year, appropriately amend any population figures*
8 *certified that year pursuant to paragraph (a) in accordance with any*
9 *recommendations submitted to him by the department pursuant to section*
10 *1 of this act.*

11 2. Where any tax is collected by the department for apportionment in
12 whole or in part to any political subdivision and the basis of the
13 apportionment is the population of the political subdivision, the department
14 shall use the populations certified by the governor ~~[-]~~ **pursuant to**
15 **subsection 1.** The transition from one such certification to the next must be
16 made on July 1 following the certification for use in the fiscal year
17 beginning then. Every payment before that date must be based upon the
18 ~~{earlier certification}~~ **last figures certified pursuant to subsection 1 during**
19 **the immediately preceding calendar year,** and every payment on or after
20 that date must be based upon the ~~{later certification.}~~ **last figures certified**
21 **pursuant to subsection 1 during the same calendar year.**

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