

ASSEMBLY BILL NO. 572—ASSEMBLYMAN MORTENSON

MARCH 15, 1999

Referred to Committee on Taxation

SUMMARY—Requires apportionment of certain revenues between attracting visitors and developing recreational facilities for permanent residents. (BDR 20-1345)

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 revenue from taxes on transient lodging; requiring its apportionment in certain counties between attracting visitors and developing recreational facilities for permanent residents; 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. Chapter 244A of NRS is hereby amended by adding thereto a new section to read as follows:

In a county whose population is 400,000 or more, the county fair and recreation board shall apportion from its total receipts to a community budget to be used by the board of county commissioners for the capital construction of parks, recreational facilities, museums, other cultural facilities, and similar projects, designed to serve the permanent residents of the county, the percentage for each fiscal year shown in the following table:

<i>1999-2000</i>	<i>10 percent</i>
<i>2000-2001</i>	<i>19 percent</i>
<i>2001-2002</i>	<i>27 percent</i>
<i>2002-2003</i>	<i>34 percent</i>
<i>2003-2004</i>	<i>40 percent</i>
<i>2004-2005</i>	<i>44 percent</i>

1 **Sec. 2.** NRS 244A.621 is hereby amended to read as follows:

2 244A.621 ~~{The}~~ *Subject to the requirements of section 1 of this act, a*
3 county fair and recreation board, in addition to the other powers conferred
4 upon a county fair and recreation board by NRS 244A.597 to 244A.655,
5 inclusive, may:

6 1. Set aside a fund in an amount that it considers necessary and which
7 may be expended in the discretion of the board to promote or attract
8 conventions, meetings and like gatherings that will utilize the recreational
9 facilities authorized by NRS 244A.597. The expenditure is hereby declared
10 to be an expenditure made for a public purpose.

11 2. Solicit and promote tourism and gaming generally, both
12 individually and through annual grants in cash or in kind including lease of
13 its facilities to the chambers of commerce of the incorporated cities within
14 the county which respectively represent all of the residents of those cities,
15 or other nonprofit groups or associations, and further promote generally
16 the use of its facilities, pursuant to lease agreements, by organized groups
17 or by the general public for the holding of conventions, expositions, trade
18 shows, entertainment, sporting events, cultural activities or similar uses
19 reasonably calculated to produce revenue for the board and to enhance the
20 general economy. The promotion of tourism, gaming or the use of facilities
21 may include advertising the facilities under control of the board and the
22 resources of the community or area, including tourist accommodations,
23 transportation, entertainment, gaming and climate. The advertising may be
24 done jointly with a private enterprise.

25 3. Enter into contracts for advertising pursuant to this section and pay
26 the cost of the advertising, including a reasonable commission.

27 **Sec. 3.** NRS 244A.621 is hereby amended to read as follows:

28 244A.621 ~~{Subject to the requirements of section 1 of this act,}~~

29 1. *Except as otherwise provided in subsection 2,* a county fair and
30 recreation board, in addition to the other powers conferred upon a county
31 fair and recreation board by NRS 244A.597 to 244A.655, inclusive, may:

32 ~~{1.}~~ (a) Set aside a fund in an amount that it considers necessary and
33 which may be expended in the discretion of the board to promote or attract
34 conventions, meetings and like gatherings that will utilize the recreational
35 facilities authorized by NRS 244A.597. The expenditure is hereby declared
36 to be an expenditure made for a public purpose.

37 ~~{2.}~~ (b) Solicit and promote tourism and gaming generally, both
38 individually and through annual grants in cash or in kind including lease of
39 its facilities to the chambers of commerce of the incorporated cities within
40 the county which respectively represent all of the residents of those cities,
41 or other nonprofit groups or associations, and further promote generally
42 the use of its facilities, pursuant to lease agreements, by organized groups
43 or by the general public for the holding of conventions, expositions, trade

1 shows, entertainment, sporting events, cultural activities or similar uses
2 reasonably calculated to produce revenue for the board and to enhance the
3 general economy. The promotion of tourism, gaming or the use of facilities
4 may include advertising the facilities under control of the board and the
5 resources of the community or area, including tourist accommodations,
6 transportation, entertainment, gaming and climate. The advertising may be
7 done jointly with a private enterprise.

8 ~~B.1~~ (c) Enter into contracts for advertising pursuant to this section and
9 pay the cost of the advertising, including a reasonable commission.

10 *2. In a county whose population is 400,000 or more, the county fair*
11 *and recreation board shall apportion at least 47 percent of its total*
12 *receipts to a community budget to be used by the board of county*
13 *commissioners for the capital construction of parks, recreational*
14 *facilities, museums, other cultural facilities, and similar projects,*
15 *designed to serve the permanent residents of the county.*

16 **Sec. 4.** 1. This section and sections 1 and 2 of this act become
17 effective on July 1, 1999.

18 2. Section 3 of this act becomes effective on July 1, 2005.

19 3. Section 1 of this act expires by limitation on July 1, 2005.