

ASSEMBLY BILL NO. 117—ASSEMBLYMEN GOLDWATER, BEERS, BUCKLEY,  
CARPENTER, COLLINS, HETTRICK, MANENDO, MARVEL AND PARKS

FEBRUARY 12, 2001

Referred to Committee on Government Affairs

SUMMARY—Revises provisions regarding rules adopted by local governments that affect businesses. (BDR 19-495)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: 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 administrative procedure affecting businesses; authorizing the Nevada tax commission to adopt regulations interpreting the provisions regarding rules adopted by local governments that affect businesses; requiring the Nevada tax commission to advise officers of local governments regarding such provisions; revising the definition of “rule”; 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 237 of NRS is hereby amended by adding thereto a  
2     new section to read as follows:

3     *At the request of the committee on local government finance, the*  
4     *Nevada tax commission:*

5     1. *May adopt regulations interpreting the provisions of NRS 237.030*  
6     *to 237.110, inclusive, that are recommended by the committee on local*  
7     *government finance.*

8     2. *Shall advise officers of local governments regarding procedures*  
9     *and forms that are required for compliance with the provisions of NRS*  
10    *237.030 to 237.110, inclusive, and any regulations adopted that interpret*  
11    *those provisions.*

12    **Sec. 2.** NRS 237.030 is hereby amended to read as follows:

13    237.030 As used in NRS 237.030 to 237.110, inclusive, *and section 1*  
14    *of this act*, unless the context otherwise requires, the words and terms  
15    defined in NRS 237.040, 237.050 and 237.060 have the meanings ascribed  
16    to them in those sections.

17    **Sec. 3.** NRS 237.060 is hereby amended to read as follows:

18    237.060 1. “Rule” means ~~an ordinance, regulation, resolution or~~  
19    ~~other type of instrument~~ :



- 1     (a) *An ordinance* by the adoption of which the governing body of a  
2     local government exercises legislative powers ~~[- The term does not include~~  
3     ~~an ordinance, regulation, resolution or other type of instrument by the~~  
4     ~~adoption of which] ; and~~  
5     (b) *An action taken by* the governing body of a local government  
6     ~~[exercises legislative powers authorized pursuant to chapter 271, 278,~~  
7     ~~278A or 278B of NRS.] that imposes, increases or changes the basis for~~  
8     ~~the calculation of a fee that is paid in whole or in substantial part by~~  
9     ~~businesses.~~  
10    2. *"Rule" does not include:*  
11    (a) *An action taken by the governing body of a local government that*  
12    ~~imposes, increases or changes the basis for the calculation of:~~  
13    (1) *Special assessments imposed pursuant to chapter 271 of NRS;*  
14    (2) *Impact fees imposed pursuant to chapter 278B of NRS;*  
15    (3) *Fees for remediation imposed pursuant to chapter 540A of*  
16    ~~NRS;~~  
17    (4) *Taxes ad valorem;*  
18    (5) *Sales and use taxes; or*  
19    (6) *A fee that has been negotiated pursuant to a contract between a*  
20    ~~business and a local government.~~  
21    (b) *An action taken by the governing body of a local government that*  
22    ~~approves, amends or augments the annual budget of the local~~  
23    ~~government.~~  
24    (c) *An ordinance adopted by the governing body of a local*  
25    ~~government pursuant to a provision of chapter 271, 278, 278A, 278B or~~  
26    ~~350 of NRS.~~  
27    (d) *An ordinance adopted by or action taken by the governing body of*  
28    ~~a local government that authorizes or relates to the issuance of bonds or~~  
29    ~~other evidence of debt of the local government.~~  
30    Sec. 4. This act becomes effective upon passage and approval.

