

CHAPTER.....

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:

Section 1. Chapter 237 of NRS is hereby amended by adding thereto a new section to read as follows:

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

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

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

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

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

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

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

(a) An ordinance by the adoption of which the governing body of a local government exercises legislative powers ~~[-The term does not include an ordinance, regulation, resolution or other type of instrument by the adoption of which]~~ *; and*

(b) An action taken by the governing body of a local government ~~{exercises legislative powers authorized pursuant to chapter 271, 278, 278A or 278B of NRS.}~~ *that imposes, increases or changes the basis for the calculation of a fee that is paid in whole or in substantial part by businesses.*

2. “Rule” does not include:

(a) An action taken by the governing body of a local government that imposes, increases or changes the basis for the calculation of:

(1) Special assessments imposed pursuant to chapter 271 of NRS;

(2) Impact fees imposed pursuant to chapter 278B of NRS;

(3) Fees for remediation imposed pursuant to chapter 540A of NRS;

(4) Taxes ad valorem;

(5) Sales and use taxes; or

(6) A fee that has been negotiated pursuant to a contract between a business and a local government.

(b) An action taken by the governing body of a local government that approves, amends or augments the annual budget of the local government.

(c) An ordinance adopted by the governing body of a local government pursuant to a provision of chapter 271, 278, 278A, 278B or 350 of NRS.

(d) An ordinance adopted by or action taken by the governing body of a local government that authorizes or relates to the issuance of bonds or other evidence of debt of the local government.

Sec. 4. This act becomes effective upon passage and approval.