

ASSEMBLY BILL NO. 404—ASSEMBLYMAN NEIGHBORS

MARCH 16, 2001

Referred to Committee on Taxation

SUMMARY—Revises provisions relating to exemptions from certain taxes for veterans.
(BDR 32-129)

FISCAL NOTE: Effect on Local Government: Yes.
Effect on the State: 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; expanding the eligibility for exemptions from certain taxes for veterans; providing for prospective graduated increases in the amount of the exemption from certain taxes for veterans; requiring that money from the contribution by a veteran of the value of an exemption from certain taxes for veterans be credited to the gift account for veterans' homes; 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.** NRS 361.090 is hereby amended to read as follows:
2 361.090 1. The property, to the extent of ~~[\$1,000]~~ ***\$1,500*** assessed
3 valuation, of any actual bona fide resident of the State of Nevada who ~~+~~
4 ~~—(a) Has served a minimum of 90 days on active duty, who was assigned~~
5 ~~to active duty at some time between April 21, 1898, and June 15, 1903, or~~
6 ~~between April 6, 1917, and November 11, 1918, or between December 7,~~
7 ~~1941, and December 31, 1946, or between June 25, 1950, and January 31,~~
8 ~~1955;~~
9 ~~—(b) Has served a minimum of 90 continuous days on active duty none of~~
10 ~~which was for training purposes, who was assigned to active duty at some~~
11 ~~time between January 1, 1961, and May 7, 1975; or~~
12 ~~—(c) Has served on active duty in connection with carrying out the~~
13 ~~authorization granted to the President of the United States in Public Law~~
14 ~~402-1,~~
15 ~~and who~~ ***has served at least 90 days on active duty and*** received, upon
16 severance from service, ~~[an honorable discharge or]~~ ***a*** certificate of
17 satisfactory service ***or a discharge other than a dishonorable discharge***
18 from the Armed Forces of the United States, or who, having so served, is
19 still serving in the Armed Forces of the United States, is exempt from
20 taxation.



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1 2. For the purpose of this section, the first ~~1,000~~ *1,500* assessed
2 valuation of property in which such a person has any interest shall be
3 deemed the property of that person.

4 3. The exemption may be allowed only to a claimant who files an
5 affidavit with his claim for exemption on real property pursuant to NRS
6 361.155. The affidavit may be filed at any time by a person claiming
7 exemption from taxation on personal property.

8 4. The affidavit must be made before the county assessor or a notary
9 public and filed with the county assessor. It must state that the affiant is an
10 actual bona fide resident of the State of Nevada who meets all the other
11 requirements of subsection 1 and that the exemption is claimed in no other
12 county in this state. After the filing of the original affidavit, the county
13 assessor shall mail a form for:

14 (a) The renewal of the exemption; and

15 (b) The designation of any amount to be credited to the ~~veterans' home~~
16 ~~account~~ *gift account for veterans' homes*,
17 to the person each year following a year in which the exemption was
18 allowed for that person. The form must be designed to facilitate its return
19 by mail by the person claiming the exemption.

20 5. Persons in actual military service are exempt during the period of
21 such service from filing annual affidavits of exemption, and the county
22 assessors shall continue to grant exemption to ~~such~~ *those* persons on the
23 basis of the original affidavits filed. In the case of any person who has
24 entered the military service without having previously made and filed an
25 affidavit of exemption, the affidavit may be filed in his behalf during the
26 period of such service by any person having knowledge of the facts.

27 6. Before allowing any veteran's exemption pursuant to the provisions
28 of this chapter, the county assessor of each of the several counties of this
29 state shall require proof of status of the veteran, and for that purpose shall
30 require production of ~~an honorable~~ *a discharge other than a*
31 *dishonorable discharge* or certificate of satisfactory service or a certified
32 copy thereof, or such other proof of status as may be necessary.

33 7. If any person files a false affidavit or produces false proof to the
34 county assessor, and as a result of the false affidavit or false proof a tax
35 exemption is allowed to a person not entitled to the exemption, he is guilty
36 of a gross misdemeanor.

37 **Sec. 2.** NRS 361.090 is hereby amended to read as follows:

38 361.090 1. The property, to the extent of ~~1,500~~ *2,000* assessed
39 valuation, of any actual bona fide resident of the State of Nevada who has
40 served at least 90 days on active duty and received, upon severance from
41 service, a certificate of satisfactory service or a discharge other than a
42 dishonorable discharge from the Armed Forces of the United States, or
43 who, having so served, is still serving in the Armed Forces of the United
44 States, is exempt from taxation.

45 2. For the purpose of this section, the first ~~1,500~~ *2,000* assessed
46 valuation of property in which such a person has any interest shall be
47 deemed the property of that person.

48 3. The exemption may be allowed only to a claimant who files an
49 affidavit with his claim for exemption on real property pursuant to NRS



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1 361.155. The affidavit may be filed at any time by a person claiming
2 exemption from taxation on personal property.

3 4. The affidavit must be made before the county assessor or a notary
4 public and filed with the county assessor. It must state that the affiant is an
5 actual bona fide resident of the State of Nevada who meets all the other
6 requirements of subsection 1 and that the exemption is claimed in no other
7 county in this state. After the filing of the original affidavit, the county
8 assessor shall mail a form for:

9 (a) The renewal of the exemption; and

10 (b) The designation of any amount to be credited to the gift account for
11 veterans' homes,
12 to the person each year following a year in which the exemption was
13 allowed for that person. The form must be designed to facilitate its return
14 by mail by the person claiming the exemption.

15 5. Persons in actual military service are exempt during the period of
16 such service from filing annual affidavits of exemption, and the county
17 assessors shall continue to grant exemption to those persons on the basis of
18 the original affidavits filed. In the case of any person who has entered the
19 military service without having previously made and filed an affidavit of
20 exemption, the affidavit may be filed in his behalf during the period of
21 such service by any person having knowledge of the facts.

22 6. Before allowing any veteran's exemption pursuant to the provisions
23 of this chapter, the county assessor of each of the several counties of this
24 state shall require proof of status of the veteran, and for that purpose shall
25 require production of a discharge other than a dishonorable discharge or
26 certificate of satisfactory service or a certified copy thereof, or such other
27 proof of status as may be necessary.

28 7. If any person files a false affidavit or produces false proof to the
29 county assessor, and as a result of the false affidavit or false proof a tax
30 exemption is allowed to a person not entitled to the exemption, he is guilty
31 of a gross misdemeanor.

32 **Sec. 3.** NRS 361.091 is hereby amended to read as follows:

33 361.091 1. A bona fide resident of the State of Nevada who has
34 incurred a permanent service-connected disability and has ~~been honorably~~
35 ~~discharged~~ *received a discharge other than a dishonorable discharge or*
36 *a certificate of satisfactory service* from the Armed Forces of the United
37 States, or his surviving spouse, is entitled to a disabled veteran's
38 exemption.

39 2. The amount of exemption is based on the total percentage of
40 permanent service-connected disability. The maximum allowable
41 exemption for total permanent disability is the first ~~\$10,000~~ *\$15,000*
42 assessed valuation. A person with a permanent service-connected disability
43 of:

44 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of
45 ~~\$7,500~~ *\$11,250* assessed value.

46 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of ~~\$5,000~~
47 *\$7,500* assessed value.

48 For the purposes of this section, any property in which an applicant has any
49 interest is deemed to be the property of the applicant.



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1 3. The exemption may be allowed only to a claimant who has filed an
2 affidavit with his claim for exemption on real property pursuant to NRS
3 361.155. The affidavit may be made at any time by a person claiming an
4 exemption from taxation on personal property.

5 4. The affidavit must be made before the county assessor or a notary
6 public and be submitted to the county assessor. ~~It must be to the effect~~
7 *The affidavit must state* that the affiant is a bona fide resident of the State
8 of Nevada, that he meets all the other requirements of subsection 1 and that
9 he does not claim the exemption in any other county within this state. After
10 the filing of the original affidavit, the county assessor shall mail a form for
11 renewal of the exemption to the person each year following a year in which
12 the exemption was allowed for that person. The form must be designed to
13 facilitate its return by mail by the person claiming the exemption.

14 5. Before allowing any exemption pursuant to the provisions of this
15 section, the county assessor shall require proof of the applicant's status,
16 and for that purpose shall require him to produce an original or certified
17 copy of:

18 (a) ~~An honorable discharge or other document of honorable separation~~
19 *A discharge other than a dishonorable discharge* from the Armed Forces
20 of the United States which indicates the total percentage of his permanent
21 service-connected disability;

22 (b) A certificate of satisfactory service which indicates the total
23 percentage of his permanent service-connected disability; or

24 (c) A certificate from the Department of Veterans Affairs or any other
25 military document which shows that he has incurred a permanent service-
26 connected disability and which indicates the total percentage of that
27 disability, together with ~~an~~ *an original or certified copy of a discharge*
28 *other than a dishonorable discharge or* certificate of ~~honorable discharge~~
29 ~~or~~ satisfactory service.

30 6. A surviving spouse claiming an exemption pursuant to this section
31 must file with the county assessor an affidavit declaring that:

32 (a) The surviving spouse was married to and living with the disabled
33 veteran for the 5 years preceding his death;

34 (b) The disabled veteran was eligible for the exemption at the time of
35 his death or would have been eligible if he had been a resident of the State
36 of Nevada;

37 (c) The surviving spouse has not remarried; and

38 (d) The surviving spouse is a bona fide resident of the State
39 of Nevada.

40 The affidavit required by this subsection is in addition to the certification
41 required pursuant to subsections 4 and 5. After the filing of the original
42 affidavit required by this subsection, the county assessor shall mail a form
43 for renewal of the exemption to the person each year following a year in
44 which the exemption was allowed for that person. The form must be
45 designed to facilitate its return by mail by the person claiming the
46 exemption.

47 7. If a tax exemption is allowed under this section, the claimant is not
48 entitled to an exemption under NRS 361.090.



1 8. If any person makes a false affidavit or produces false proof to the
2 county assessor or a notary public, and as a result of the false affidavit or
3 false proof, the person is allowed a tax exemption to which he is not
4 entitled, he is guilty of a gross misdemeanor.

5 **Sec. 4.** NRS 361.091 is hereby amended to read as follows:

6 361.091 1. A bona fide resident of the State of Nevada who has
7 incurred a permanent service-connected disability and has received a
8 discharge other than a dishonorable discharge or a certificate of satisfactory
9 service from the Armed Forces of the United States, or his surviving
10 spouse, is entitled to a disabled veteran's exemption.

11 2. The amount of exemption is based on the total percentage of
12 permanent service-connected disability. The maximum allowable
13 exemption for total permanent disability is the first ~~\$15,000~~ **\$20,000**
14 assessed valuation. A person with a permanent service-connected disability
15 of:

16 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of
17 ~~\$11,250~~ **\$15,000** assessed value.

18 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of ~~\$7,500~~
19 **\$10,000** assessed value.

20 For the purposes of this section, any property in which an applicant has any
21 interest is deemed to be the property of the applicant.

22 3. The exemption may be allowed only to a claimant who has filed an
23 affidavit with his claim for exemption on real property pursuant to NRS
24 361.155. The affidavit may be made at any time by a person claiming an
25 exemption from taxation on personal property.

26 4. The affidavit must be made before the county assessor or a notary
27 public and be submitted to the county assessor. The affidavit must state
28 that the affiant is a bona fide resident of the State of Nevada, that he meets
29 all the other requirements of subsection 1 and that he does not claim the
30 exemption in any other county within this state. After the filing of the
31 original affidavit, the county assessor shall mail a form for renewal of the
32 exemption to the person each year following a year in which the exemption
33 was allowed for that person. The form must be designed to facilitate its
34 return by mail by the person claiming the exemption.

35 5. Before allowing any exemption pursuant to the provisions of this
36 section, the county assessor shall require proof of the applicant's status,
37 and for that purpose shall require him to produce an original or certified
38 copy of:

39 (a) A discharge other than a dishonorable discharge from the Armed
40 Forces of the United States which indicates the total percentage of his
41 permanent service-connected disability;

42 (b) A certificate of satisfactory service which indicates the total
43 percentage of his permanent service-connected disability; or

44 (c) A certificate from the Department of Veterans Affairs or any other
45 military document which shows that he has incurred a permanent service-
46 connected disability and which indicates the total percentage of that
47 disability, together with an original or certified copy of a discharge other
48 than a dishonorable discharge or certificate of satisfactory service.



6. A surviving spouse claiming an exemption pursuant to this section must file with the county assessor an affidavit declaring that:

(a) The surviving spouse was married to and living with the disabled veteran for the 5 years preceding his death;

(b) The disabled veteran was eligible for the exemption at the time of his death or would have been eligible if he had been a resident of the State of Nevada;

(c) The surviving spouse has not remarried; and

(d) The surviving spouse is a bona fide resident of the State of Nevada.

The affidavit required by this subsection is in addition to the certification required pursuant to subsections 4 and 5. After the filing of the original affidavit required by this subsection, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption.

7. If a tax exemption is allowed under this section, the claimant is not entitled to an exemption under NRS 361.090.

8. If any person makes a false affidavit or produces false proof to the county assessor or a notary public, and as a result of the false affidavit or false proof, the person is allowed a tax exemption to which he is not entitled, he is guilty of a gross misdemeanor.

Sec. 5. NRS 371.103 is hereby amended to read as follows:

371.103 1. Vehicles, to the extent of ~~the first \$1,000~~ **\$1,500** determined valuation, registered by any actual bona fide resident of the State of Nevada who ~~is~~:

~~—(a) Has served a minimum of 90 days on active duty, who was assigned to active duty at some time between April 21, 1898, and June 15, 1903, or between April 6, 1917, and November 11, 1918, or between December 7, 1941, and December 31, 1946, or between June 25, 1950, and January 31, 1955;~~

~~—(b) Has served a minimum of 90 continuous days on active duty none of which was for training purposes, who was assigned to active duty at some time between January 1, 1961, and May 7, 1975; or~~

~~—(c) Has served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1, and who~~ **has served at least 90 days on active duty and** received, upon severance from service, ~~an honorable discharge or~~ **a** certificate of satisfactory service **or a discharge other than a dishonorable discharge** from the Armed Forces of the United States, or who, having so served, is still serving in the Armed Forces of the United States, is exempt from taxation.

2. For the purpose of this section the first ~~\$1,000~~ **\$1,500** determined valuation of vehicles in which such a person has any interest shall be deemed to belong to that person.

3. A person claiming the exemption shall file annually with the department in the county where the exemption is claimed an affidavit declaring that he is an actual bona fide resident of the State of Nevada who



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1 meets all the other requirements of subsection 1, and that the exemption is
2 claimed in no other county in this state. The affidavit must be made before
3 the county assessor or a notary public. After the filing of the original
4 affidavit, the county assessor shall mail a form for:

- 5 (a) The renewal of the exemption; and
6 (b) The designation of any amount to be credited to the ~~the veterans' home~~
7 ~~account.~~ *gift account for veterans' homes,*
8 to the person each year following a year in which the exemption was
9 allowed for that person. The form must be designed to facilitate its return
10 by mail by the person claiming the exemption.

11 4. Persons in actual military service are exempt during the period of
12 such service from filing annual affidavits of exemption and the department
13 shall grant exemptions to those persons on the basis of the original
14 affidavits filed. In the case of any person who has entered the military
15 service without having previously made and filed an affidavit of
16 exemption, the affidavit may be filed in his behalf during the period of
17 such service by any person having knowledge of the facts.

18 5. Before allowing any veteran's exemption pursuant to the provisions
19 of this chapter, the department shall require proof of status of the veteran,
20 and for that purpose shall require production of ~~an honorable~~ *a* discharge
21 *other than a dishonorable discharge* or certificate of satisfactory service
22 or a certified copy thereof, or such other proof of status as may be
23 necessary.

24 6. If any person files a false affidavit or produces false proof to the
25 department, and as a result of the false affidavit or false proof a tax
26 exemption is allowed to a person not entitled to the exemption, he is guilty
27 of a gross misdemeanor.

28 **Sec. 6.** NRS 371.103 is hereby amended to read as follows:

29 371.103 1. Vehicles, to the extent of ~~\$1,500~~ *\$2,000* determined
30 valuation, registered by any actual bona fide resident of the State of
31 Nevada who has served at least 90 days on active duty and received, upon
32 severance from service, a certificate of satisfactory service or a discharge
33 other than a dishonorable discharge from the Armed Forces of the United
34 States, or who, having so served, is still serving in the Armed Forces of the
35 United States, is exempt from taxation.

36 2. For the purpose of this section the first ~~\$1,500~~ *\$2,000* determined
37 valuation of vehicles in which such a person has any interest shall be
38 deemed to belong to that person.

39 3. A person claiming the exemption shall file annually with the
40 department in the county where the exemption is claimed an affidavit
41 declaring that he is an actual bona fide resident of the State of Nevada who
42 meets all the other requirements of subsection 1, and that the exemption is
43 claimed in no other county in this state. The affidavit must be made before
44 the county assessor or a notary public. After the filing of the original
45 affidavit, the county assessor shall mail a form for:

- 46 (a) The renewal of the exemption; and
47 (b) The designation of any amount to be credited to the gift account for
48 veterans' homes,



1 to the person each year following a year in which the exemption was
2 allowed for that person. The form must be designed to facilitate its return
3 by mail by the person claiming the exemption.

4 4. Persons in actual military service are exempt during the period of
5 such service from filing annual affidavits of exemption and the department
6 shall grant exemptions to those persons on the basis of the original
7 affidavits filed. In the case of any person who has entered the military
8 service without having previously made and filed an affidavit of
9 exemption, the affidavit may be filed in his behalf during the period of
10 such service by any person having knowledge of the facts.

11 5. Before allowing any veteran's exemption pursuant to the provisions
12 of this chapter, the department shall require proof of status of the veteran,
13 and for that purpose shall require production of a discharge other than a
14 dishonorable discharge or certificate of satisfactory service or a certified
15 copy thereof, or such other proof of status as may be necessary.

16 6. If any person files a false affidavit or produces false proof to the
17 department, and as a result of the false affidavit or false proof a tax
18 exemption is allowed to a person not entitled to the exemption, he is guilty
19 of a gross misdemeanor.

20 **Sec. 7.** NRS 371.104 is hereby amended to read as follows:

21 371.104 1. A bona fide resident of the State of Nevada who has
22 incurred a permanent service-connected disability and has ~~been honorably~~
23 ~~discharged~~ *received a discharge other than a dishonorable discharge or*
24 *a certificate of satisfactory service* from the Armed Forces of the United
25 States, or his surviving spouse, is entitled to a veteran's exemption from
26 the payment of vehicle privilege taxes on vehicles of the following
27 determined valuations:

28 (a) If he has a disability of 100 percent, the first ~~10,000~~ *15,000* of
29 determined valuation;

30 (b) If he has a disability of 80 to 99 percent, inclusive, the first ~~7,500~~
31 *11,250* of determined valuation; or

32 (c) If he has a disability of 60 to 79 percent, inclusive, the first ~~5,000~~
33 *7,500* of determined valuation.

34 2. For the purpose of this section, the first ~~10,000~~ *15,000*
35 determined valuation of vehicles in which an applicant has any interest
36 shall be deemed to belong entirely to that person.

37 3. A person claiming the exemption shall file annually with the
38 department in the county where the exemption is claimed an affidavit
39 declaring that he is a bona fide resident of the State of Nevada who meets
40 all the other requirements of subsection 1, and that the exemption is
41 claimed in no other county within this state. After the filing of the original
42 affidavit, the county assessor shall mail a form for renewal of the
43 exemption to the person each year following a year in which the exemption
44 was allowed for that person. The form must be designed to facilitate its
45 return by mail by the person claiming the exemption.

46 4. Before allowing any exemption pursuant to the provisions of this
47 section, the department shall require proof of the applicant's status, and for
48 that purpose shall require production of:



1 (a) A certificate from the Department of Veterans Affairs that the
2 veteran has incurred a permanent service-connected disability, which
3 shows the percentage of that disability; and

4 (b) Any one of the following:

5 (1) ~~An—honorable~~ *A discharge other than a dishonorable*
6 discharge;

7 (2) A certificate of satisfactory service; or

8 (3) A certified copy of either of these documents.

9 5. A surviving spouse claiming an exemption pursuant to this section
10 must file with the department in the county where the exemption is claimed
11 an affidavit declaring that:

12 (a) The surviving spouse was married to and living with the disabled
13 veteran for the 5 years preceding his death;

14 (b) The disabled veteran was eligible for the exemption at the time of
15 his death; and

16 (c) The surviving spouse has not remarried.

17 The affidavit required by this subsection is in addition to the certification
18 required pursuant to subsections 3 and 4. After the filing of the original
19 affidavit required by this subsection, the county assessor shall mail a form
20 for renewal of the exemption to the person each year following a year in
21 which the exemption was allowed for that person. The form must be
22 designed to facilitate its return by mail by the person claiming the
23 exemption.

24 6. If a tax exemption is allowed under this section, the claimant is not
25 entitled to an exemption under NRS 371.103.

26 7. If any person makes a false affidavit or produces false proof to the
27 department, and as a result of the false affidavit or false proof, the person is
28 allowed a tax exemption to which he is not entitled, he is guilty of a gross
29 misdemeanor.

30 **Sec. 8.** NRS 371.104 is hereby amended to read as follows:

31 371.104 1. A bona fide resident of the State of Nevada who has
32 incurred a permanent service-connected disability and has received a
33 discharge other than a dishonorable discharge or a certificate of satisfactory
34 service from the Armed Forces of the United States, or his surviving
35 spouse, is entitled to a veteran's exemption from the payment of vehicle
36 privilege taxes on vehicles of the following determined valuations:

37 (a) If he has a disability of 100 percent, the first ~~\$15,000~~ *\$20,000* of
38 determined valuation;

39 (b) If he has a disability of 80 to 99 percent, inclusive, the first
40 ~~\$11,250~~ *\$15,000* of determined valuation; or

41 (c) If he has a disability of 60 to 79 percent, inclusive, the first ~~\$7,500~~
42 *\$10,000* of determined valuation.

43 2. For the purpose of this section, the first ~~\$15,000~~ *\$20,000*
44 determined valuation of vehicles in which an applicant has any interest
45 shall be deemed to belong entirely to that person.

46 3. A person claiming the exemption shall file annually with the
47 department in the county where the exemption is claimed an affidavit
48 declaring that he is a bona fide resident of the State of Nevada who meets
49 all the other requirements of subsection 1, and that the exemption is



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- 1 claimed in no other county within this state. After the filing of the original
2 affidavit, the county assessor shall mail a form for renewal of the
3 exemption to the person each year following a year in which the exemption
4 was allowed for that person. The form must be designed to facilitate its
5 return by mail by the person claiming the exemption.
- 6 4. Before allowing any exemption pursuant to the provisions of this
7 section, the department shall require proof of the applicant's status, and for
8 that purpose shall require production of:
- 9 (a) A certificate from the Department of Veterans Affairs that the
10 veteran has incurred a permanent service-connected disability, which
11 shows the percentage of that disability; and
- 12 (b) Any one of the following:
- 13 (1) A discharge other than a dishonorable discharge;
- 14 (2) A certificate of satisfactory service; or
- 15 (3) A certified copy of either of these documents.
- 16 5. A surviving spouse claiming an exemption pursuant to this section
17 must file with the department in the county where the exemption is claimed
18 an affidavit declaring that:
- 19 (a) The surviving spouse was married to and living with the disabled
20 veteran for the 5 years preceding his death;
- 21 (b) The disabled veteran was eligible for the exemption at the time of
22 his death; and
- 23 (c) The surviving spouse has not remarried.
- 24 The affidavit required by this subsection is in addition to the certification
25 required pursuant to subsections 3 and 4. After the filing of the original
26 affidavit required by this subsection, the county assessor shall mail a form
27 for renewal of the exemption to the person each year following a year in
28 which the exemption was allowed for that person. The form must be
29 designed to facilitate its return by mail by the person claiming the
30 exemption.
- 31 6. If a tax exemption is allowed under this section, the claimant is not
32 entitled to an exemption under NRS 371.103.
- 33 7. If any person makes a false affidavit or produces false proof to the
34 department, and as a result of the false affidavit or false proof, the person is
35 allowed a tax exemption to which he is not entitled, he is guilty of a gross
36 misdemeanor.
- 37 **Sec. 9.** 1. This section and sections 1, 3, 5 and 7 of this act become
38 effective on July 1, 2002.
- 39 2. Sections 2, 4, 6 and 8 of this act become effective on July 1, 2003.

