

Assembly Bill No. 501—Committee on Ways and Means

CHAPTER.....

AN ACT relating to education; making certain changes to the method of calculating the amount of the basic governmental services tax to be distributed to a county school district; 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.** NRS 482.181 is hereby amended to read as follows:

482.181 1. Except as otherwise provided in subsection 4, the department shall certify monthly to the state board of examiners the amount of the basic and supplemental governmental services taxes collected for each county by the department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic governmental services tax within a county must be made to local governments, special districts and enterprise districts pursuant to the provisions of NRS 360.680 and 360.690. The distribution of the basic governmental services tax must be made to the county school district within the county before the distribution of the basic governmental services tax pursuant to the provisions of NRS 360.680 and 360.690 and in the same ratio as all property taxes were levied in the county in the previous fiscal year, but the State of Nevada is not entitled to share in that distribution. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if *, in any fiscal year*, the *sum of the* rate attributable to a district's debt service in ~~any~~ *that* fiscal year *and any rate levied for capital projects pursuant to NRS 387.3285 in that fiscal year* is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the fiscal year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

5. The department shall make distributions of the basic governmental services tax directly to county school districts.

6. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Special district" has the meaning ascribed to it in NRS 360.650.

**Sec. 2.** 1. The amendatory provisions of section 1 of this act do not apply to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of a local government, special district or enterprise district, including, without limitation, bonds, medium-term financing, letters of credit and any other financial obligation, until all such obligations have been discharged in full or provision for their payment and redemption has been fully made.

2. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Special district" has the meaning ascribed to it in NRS 360.650.