

(REPRINTED WITH ADOPTED AMENDMENTS)  
SECOND REPRINT A.B. 501

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ASSEMBLY BILL NO. 501—COMMITTEE ON WAYS AND MEANS

(ON BEHALF OF STATE PLANNING COMMISSION FOR THE  
NEW CONSTRUCTION, DESIGN, MAINTENANCE AND  
REPAIR OF SCHOOL FACILITIES)

MARCH 21, 2001

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Referred to Committee on Taxation

SUMMARY—Revises provisions relating to method of calculating amount of basic governmental services tax to be distributed to county school district. (BDR 43-1004)

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.

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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:

- 1     **Section 1.** NRS 482.181 is hereby amended to read as follows:  
2     482.181 1. Except as otherwise provided in subsection 4, the  
3     department shall certify monthly to the state board of examiners the  
4     amount of the basic and supplemental governmental services taxes  
5     collected for each county by the department and its agents during the  
6     preceding month, and that money must be distributed monthly as provided  
7     in this section.  
8     2. Any supplemental governmental services tax collected for a county  
9     must be distributed only to the county, to be used as provided in NRS  
10    371.045 and 371.047.  
11    3. The distribution of the basic governmental services tax within a  
12    county must be made to local governments, special districts and enterprise  
13    districts pursuant to the provisions of NRS 360.680 and 360.690. The  
14    distribution of the basic governmental services tax must be made to the  
15    county school district within the county before the distribution of the basic  
16    governmental services tax pursuant to the provisions of NRS 360.680 and  
17    360.690 and in the same ratio as all property taxes were levied in the



\* A B 5 0 1 R 2 \*

1 county in the previous fiscal year, but the State of Nevada is not entitled to  
2 share in that distribution. For the purpose of calculating the amount of the  
3 basic governmental services tax to be distributed to the county school  
4 district, the taxes levied by each local government, special district and  
5 enterprise district are the product of its certified valuation, determined  
6 pursuant to subsection 2 of NRS 361.405, and its tax rate, established  
7 pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980,  
8 except that the tax rate for school districts, including the rate attributable to  
9 a district's debt service, is the rate established pursuant to NRS 361.455 for  
10 the fiscal year beginning on July 1, 1978, but if, *in any fiscal year*, the  
11 *sum of the* rate attributable to a district's debt service in ~~that~~ *any* that fiscal  
12 year *and any rate levied for capital projects pursuant to NRS 387.3285 in*  
13 *that fiscal year* is greater than its rate for the fiscal year beginning on  
14 July 1, 1978, the higher rate must be used to determine the amount  
15 attributable to debt service.

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

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

21 6. As used in this section:

22 (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

23 (b) "Local government" has the meaning ascribed to it in NRS 360.640.

24 (c) "Special district" has the meaning ascribed to it in NRS 360.650.

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

33 2. As used in this section:

34 (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

35 (b) "Local government" has the meaning ascribed to it in NRS 360.640.

36 (c) "Special district" has the meaning ascribed to it in NRS 360.650.

