

ASSEMBLY BILL NO. 652—COMMITTEE ON TAXATION

(ON BEHALF OF CLARK COUNTY)

MARCH 26, 2001

Referred to Committee on Taxation

SUMMARY—Increases amount of ad valorem tax that certain counties may levy for support of family courts. (BDR 1-180)

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 taxation; increasing the amount of the ad valorem tax that certain counties may levy for the support of the family court in the judicial district that includes the county; 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 3.0107 is hereby amended to read as follows:
2 3.0107 1. For the fiscal years beginning on and after July 1, ~~1991,~~
3 ***2001,*** the board of county commissioners of each county whose population
4 is 100,000 or more may levy an ad valorem tax of not more than ~~1.92~~
5 ***3*** cents on each \$100 of assessed valuation upon all taxable property in the
6 county for the support of the family court in the judicial district that
7 includes that county.
8 2. The proceeds of the tax imposed pursuant to this section are exempt
9 from the limitations imposed by NRS 354.59811 and must be excluded in
10 determining the allowed revenue from taxes ad valorem for the county.
11 **Sec. 2.** This act becomes effective on July 1, 2001.

