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FIRST REPRINT

EXEMPT

S.B. 135

SENATE BILL NO. 135—SENATORS CARE, AMODEI, WIENER,
TITUS, CARLTON AND JACOBSEN

FEBRUARY 14, 2001

JOINT SPONSOR: ASSEMBLYMAN NEIGHBORS

Referred to Committee on Human Resources and Facilities

SUMMARY—Makes various changes concerning veterans' homes. (BDR 37-1032)

FISCAL NOTE: Effect on Local Government: No.
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 veterans' homes; making various changes concerning the veterans' home account and the gift account for veterans' homes; requiring the appointment of an administrator for each veterans' home in this state and establishing his qualifications; 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 417.010 is hereby amended to read as follows:
2 417.010 As used in this chapter:
3 1. ***“Administrator” means the administrator of a veterans’ home in***
4 ***this state.***
5 2. “Deputy executive director” means the deputy executive director for
6 veterans’ services.
7 ~~12-1~~ 3. “Executive director” means the executive director for veterans’
8 services.
9 **Sec. 2.** NRS 417.145 is hereby amended to read as follows:
10 417.145 1. The veterans’ home account is hereby established in the
11 state general fund.
12 2. Money received ~~by the executive director or the deputy executive~~
13 ~~director~~ from:
14 (a) Payments by the Department of Veterans Affairs for veterans who
15 receive care in a veterans’ home;
16 (b) Other payments for medical care and services;
17 (c) Appropriations made by the legislature for veterans’ homes; and



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1 (d) Except as otherwise provided in subsection 7, gifts of money and
2 proceeds derived from the sale of gifts of personal property ~~he is~~
3 ~~authorized to accept~~ for the use of veterans' homes, if the use of such gifts
4 has not been restricted by the donor,
5 must be deposited with the state treasurer for credit to the veterans' home
6 account.

7 3. Interest and income must not be computed on the money in the
8 veterans' home account.

9 4. The veterans' home account must be administered by the executive
10 director, with the advice of the ~~deputy executive director and the Nevada~~
11 ~~veterans' services commission,~~ *administrators*, and the money deposited
12 in the veterans' home account may only be expended for:

- 13 (a) The operation of veterans' homes;
14 (b) A program or service related to a veterans' home;
15 (c) The solicitation of other sources of money to fund a veterans' home;
16 and

17 (d) The purpose of informing the public about issues concerning the
18 establishment and uses of a veterans' home.

19 5. Except as otherwise provided in subsection 7, gifts of personal
20 property ~~which the executive director or the deputy executive director is~~
21 ~~authorized to receive~~ for the use of veterans' homes:

22 (a) May be sold or exchanged if the sale or exchange is approved by the
23 state board of examiners; or

24 (b) May be used in kind if the gifts are not appropriate for conversion to
25 money.

26 6. All money in the veterans' home account must be paid out on claims
27 approved by the executive director as other claims against the state are
28 paid.

29 7. The gift account for veterans' homes is hereby established in the
30 state general fund. ~~The executive director or the deputy executive director~~
31 ~~shall use gifts~~ *Gifts* of money or personal property ~~that he is authorized to~~
32 ~~accept and~~ which the donor has restricted to one or more uses at a
33 veterans' home ~~it~~ *must be used* only in the manner designated by the
34 donor. Gifts of money ~~that the executive director or deputy executive~~
35 ~~director is authorized to accept and~~ which the donor has restricted to one
36 or more uses at a veterans' home must be deposited with the state treasurer
37 for credit to the gift account for veterans' homes. *Money deposited with*
38 *the state treasurer for credit to the gift account for veterans' homes*
39 *pursuant to NRS 361.0905, 371.1035 and 482.3764 may be expended*
40 *only in the manner specified in subsection 4 for money in the veterans'*
41 *home account.* The interest and income earned on the money in the gift
42 account for veterans' homes, after deducting any applicable charges, must
43 be credited to the gift account for veterans' homes. Any money remaining
44 in the gift account for veterans' homes at the end of each fiscal year does
45 not lapse to the state general fund, but must be carried forward into the
46 next fiscal year.

47 **Sec. 3.** NRS 417.147 is hereby amended to read as follows:

48 417.147 1. The executive director shall:



1 (a) *Appoint an administrator for each veterans' home in this state.*
2 *Each administrator must be licensed as a nursing facility administrator*
3 *pursuant to NRS 654.170 or have an application for such licensure*
4 *pending with the Nevada state board of examiners for administrators of*
5 *facilities for long-term care pursuant to NRS 654.150.*

6 (b) Take such *other* actions as are necessary for the maintenance and
7 operation of veterans' homes in this state. ~~†; and~~

8 ~~—(b)†~~ (c) Apply for federal grants and other sources of money available
9 for establishing veterans' homes. Federal grants and other money received
10 pursuant to this paragraph must be deposited with the state treasurer for
11 credit to the veterans' home account. A federal grant must be used only as
12 permitted by the terms of the grant.

13 2. The first veterans' home that is established in this state must be
14 established at a location in southern Nevada determined to be appropriate
15 by the interim finance committee. The interim finance committee shall give
16 preference to a site that is zoned appropriately for the establishment of a
17 veterans' home, that affords minimum costs of maintenance and that is
18 located in an area where the members of the families of the veterans can
19 easily visit the veterans' home. The site for the construction of the
20 veterans' home in southern Nevada must be:

21 (a) Located in reasonable proximity to:

22 (1) A public transportation system;

23 (2) Shopping centers; and

24 (3) A major hospital that has a center for the treatment of trauma
25 which is designated as a level II center by the administrator of the health
26 division of the department of human resources.

27 (b) Not less than 5 acres in area.

28 3. If an additional veterans' home is authorized, it must be established
29 in northern Nevada.

30 **Sec. 4.** NRS 361.090 is hereby amended to read as follows:

31 361.090 1. The property, to the extent of \$1,000 assessed valuation,
32 of any actual bona fide resident of the State of Nevada who:

33 (a) Has served a minimum of 90 days on active duty, who was assigned
34 to active duty at some time between April 21, 1898, and June 15, 1903, or
35 between April 6, 1917, and November 11, 1918, or between December 7,
36 1941, and December 31, 1946, or between June 25, 1950, and January 31,
37 1955;

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

41 (c) Has served on active duty in connection with carrying out the
42 authorization granted to the President of the United States in Public
43 Law 102-1,

44 and who received, upon severance from service, an honorable discharge or
45 certificate of satisfactory service from the Armed Forces of the United
46 States, or who, having so served, is still serving in the Armed Forces of the
47 United States, is exempt from taxation.



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1 2. For the purpose of this section, the first \$1,000 assessed valuation of
2 property in which such a person has any interest shall be deemed the
3 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 ~~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 persons on the basis of
23 the original affidavits filed. In the case of any person who has entered the
24 military service without having previously made and filed an affidavit of
25 exemption, the affidavit may be filed in his behalf during the period of
26 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 discharge or certificate of satisfactory
31 service or a certified copy thereof, or such other proof of status as may be
32 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. 5.** NRS 361.0905 is hereby amended to read as follows:

38 361.0905 1. Any person who qualifies for an exemption pursuant to
39 NRS 361.090 may, in lieu of claiming his exemption:

40 (a) Pay to the county assessor all or any portion of the amount by which
41 the tax would be reduced if he claimed his exemption; and

42 (b) Direct the county assessor to deposit that amount for credit to the
43 ~~the veterans' home account established pursuant to NRS 417.145.~~ *gift*
44 *account for veterans' homes.*

45 2. Any person who wishes to waive his exemption pursuant to this
46 section shall designate the amount to be credited to the account on a form
47 provided by the Nevada tax commission.

48 3. The county assessor shall deposit any money received pursuant to
49 this section with the state treasurer for credit to the ~~the veterans' home~~



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1 ~~account established pursuant to NRS 417.145.~~ *gift account for veterans'*
2 *homes.* The state treasurer shall not accept more than a total of \$1,000,000
3 for credit to the account pursuant to this section and NRS 371.1035 during
4 any fiscal year.

5 **Sec. 6.** NRS 361.155 is hereby amended to read as follows:

6 361.155 1. All claims for personal tax exemptions on real property,
7 the initial claim of an organization for a tax exemption on real property and
8 the designation of any amount to be credited to the ~~the veterans' home~~
9 ~~account~~ *gift account for veterans' homes* pursuant to NRS 361.0905 must
10 be filed on or before June 15. All exemptions provided for pursuant to this
11 chapter apply on a fiscal year basis and any exemption granted pursuant to
12 this chapter must not be in an amount which gives the taxpayer a total
13 exemption greater than that to which he is entitled during any fiscal year.

14 2. Each claim for an exemption provided for pursuant to this chapter
15 must be filed with the county assessor of:

16 (a) The county in which the claimant resides for personal tax
17 exemptions; or

18 (b) Each county in which property is located for the tax exemption of an
19 organization.

20 3. After the initial claim for an exemption pursuant to NRS 361.088 or
21 361.098 to 361.150, inclusive, an organization is not required to file annual
22 claims if the property remains exempt. If any portion of the property loses
23 its exemption pursuant to NRS 361.157 or for any other reason becomes
24 taxable, the organization must notify the county assessor.

25 4. If an exemption is granted or renewed in error because of an
26 incorrect claim or failure of an organization to give the notice required by
27 subsection 3, the assessor shall assess the taxable portion of the property
28 retroactively pursuant to NRS 361.769 and a penalty of 10 percent of the
29 tax due for the current year and any prior years must be added.

30 **Sec. 7.** NRS 371.103 is hereby amended to read as follows:

31 371.103 1. Vehicles, to the extent of \$1,000 determined valuation,
32 registered by any actual bona fide resident of the State of Nevada who:

33 (a) Has served a minimum of 90 days on active duty, who was assigned
34 to active duty at some time between April 21, 1898, and June 15, 1903, or
35 between April 6, 1917, and November 11, 1918, or between December 7,
36 1941, and December 31, 1946, or between June 25, 1950, and January 31,
37 1955;

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

41 (c) Has served on active duty in connection with carrying out the
42 authorization granted to the President of the United States in Public
43 Law 102-1,

44 and who received, upon severance from service, an honorable discharge or
45 certificate of satisfactory service from the Armed Forces of the United
46 States, or who, having so served, is still serving in the Armed Forces of the
47 United States, is exempt from taxation.



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

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

11 (a) The renewal of the exemption; and

12 (b) The designation of any amount to be credited to the ~~the veterans' home~~
13 ~~account.~~ *gift account for veterans' homes,*

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

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

24 5. Before allowing any veteran's exemption pursuant to the provisions
25 of this chapter, the department shall require proof of status of the veteran,
26 and for that purpose shall require production of an honorable discharge or
27 certificate of satisfactory service or a certified copy thereof, or such other
28 proof of status as may be necessary.

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

33 **Sec. 8.** NRS 371.1035 is hereby amended to read as follows:

34 371.1035 1. Any person who qualifies for an exemption pursuant to
35 NRS 371.103 may, in lieu of claiming his exemption:

36 (a) Pay to the department all or any portion of the amount by which the
37 tax would be reduced if he claimed his exemption; and

38 (b) Direct the department to deposit that amount for credit to the
39 ~~the veterans' home account established pursuant to NRS 417.145.~~ *gift*
40 *account for veterans' homes.*

41 2. Any person who wishes to waive his exemption pursuant to this
42 section shall designate the amount to be credited to the account on a form
43 provided by the department.

44 3. The department shall deposit any money received pursuant to this
45 section with the state treasurer for credit to the ~~the veterans' home account~~
46 ~~established pursuant to NRS 417.145.~~ *gift account for veterans' homes.*
47 The state treasurer shall not accept more than a total \$1,000,000 for credit
48 to the account pursuant to this section and NRS 361.0905 during any fiscal
49 year.



1 **Sec. 9.** NRS 371.105 is hereby amended to read as follows:
2 371.105 Claims pursuant to NRS 371.101, 371.102, 371.103 or
3 371.104 for tax exemption on the vehicle privilege tax and designations of
4 any amount to be credited to the ~~[-veterans' home account-]~~ *gift account for*
5 *veterans' homes* pursuant to NRS 371.1035 must be filed annually at any
6 time on or before the date when payment of the tax is due. All exemptions
7 provided for in this section must not be in an amount which gives the
8 taxpayer a total exemption greater than that to which he is entitled during
9 any fiscal year.
10 **Sec. 10.** NRS 482.3764 is hereby amended to read as follows:
11 482.3764 1. Before the department issues to any person, pursuant to
12 NRS 482.3763:
13 (a) An initial set of special license plates, it shall:
14 (1) Collect a special fee for a veterans' home in the amount of \$25;
15 and
16 (2) Affix a decal to each plate if requested by an applicant who meets
17 the requirements set forth in NRS 482.37635.
18 (b) An annual renewal sticker, it shall:
19 (1) Collect a special fee for a veterans' home in the amount of \$20;
20 and
21 (2) Affix a decal to each plate if requested by an applicant who meets
22 the requirements set forth in NRS 482.37635.
23 2. The department shall deposit any money collected pursuant to this
24 section with the state treasurer for credit to the ~~[-veterans' home account-]~~
25 *gift account for veterans' homes.*
26 **Sec. 11.** This act becomes effective on July 1, 2001.

