

(REPRINTED WITH ADOPTED AMENDMENTS)
FIRST REPRINT S.B. 156

SENATE BILL NO. 156—SENATORS SHAFFER, CARE AND TITUS

FEBRUARY 15, 2001

Referred to Committee on Taxation

SUMMARY—Makes various changes concerning exemptions from property and vehicle privilege taxes for veterans. (BDR 32-124)

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; increasing and providing for the adjustment of the amount of the exemptions from property and vehicle privilege taxes for veterans and veterans' organizations; increasing the maximum amount that the state treasurer may accept from certain persons for credit to the veterans' home account; 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 ~~the~~ *assessed*
3 valuation ~~as set forth in subsection 2,~~ *as set forth in subsection 2,* of any actual bona fide resident of
4 the State of Nevada who:
5 (a) Has served a minimum of 90 days on active duty, who was assigned
6 to active duty at some time between April 21, 1898, and June 15, 1903, or
7 between April 6, 1917, and November 11, 1918, or between December 7,
8 1941, and December 31, 1946, or between June 25, 1950, and January 31,
9 1955;
10 (b) Has served a minimum of 90 continuous days on active duty none of
11 which was for training purposes, who was assigned to active duty at some
12 time between January 1, 1961, and May 7, 1975; or
13 (c) Has served on active duty in connection with carrying out the
14 authorization granted to the President of the United States in Public Law
15 102-1,
16 and who received, upon severance from service, an honorable discharge or
17 certificate of satisfactory service from the Armed Forces of the United
18 States, or who, having so served, is still serving in the Armed Forces of the
19 United States, is exempt from taxation.
20 2. *The amount of assessed valuation that is exempt from taxation*
21 *pursuant to subsection 1:*



- 1 (a) For fiscal year 2001-2002, is \$1,250;
2 (b) For fiscal year 2002-2003, is \$1,500; and
3 (c) For fiscal year 2003-2004, is \$1,750.

4 3. For the purpose of this section ~~14~~:

5 (a) For fiscal year 2001-2002, the first ~~\$1,000~~ \$1,250 assessed
6 valuation of property in which such a person has any interest ;

7 (b) For fiscal year 2002-2003, the first \$1,500 assessed valuation of
8 property in which such a person has any interest; and

9 (c) For fiscal year 2003-2004, the first \$1,750 assessed valuation of
10 property in which such a person has any interest,

11 shall be deemed the property of that person.

12 ~~13~~ 4. The exemption may be allowed only to a claimant who files an
13 affidavit with his claim for exemption on real property pursuant to NRS
14 361.155. The affidavit may be filed at any time by a person claiming
15 exemption from taxation on personal property.

16 ~~14~~ 5. The affidavit must be made before the county assessor or a
17 notary public and filed with the county assessor. It must state that the
18 affiant is an actual bona fide resident of the State of Nevada who meets all
19 the other requirements of subsection 1 and that the exemption is claimed in
20 no other county in this state. After the filing of the original affidavit, the
21 county assessor shall mail a form for:

22 (a) The renewal of the exemption; and

23 (b) The designation of any amount to be credited to the veterans' home
24 account,

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

28 ~~15~~ 6. Persons in actual military service are exempt during the period
29 of such service from filing annual affidavits of exemption , and the county
30 assessors shall continue to grant exemption to such persons on the basis of
31 the original affidavits filed. In the case of any person who has entered the
32 military service without having previously made and filed an affidavit of
33 exemption, the affidavit may be filed in his behalf during the period of
34 such service by any person having knowledge of the facts.

35 ~~16~~ 7. Before allowing any veteran's exemption pursuant to the
36 provisions of this chapter, the county assessor of each of the several
37 counties of this state shall require proof of status of the veteran, and for
38 that purpose shall require production of an honorable discharge or
39 certificate of satisfactory service or a certified copy thereof, or such other
40 proof of status as may be necessary.

41 ~~17~~ 8. If any person files a false affidavit or produces false proof to
42 the county assessor, and as a result of the false affidavit or false proof a tax
43 exemption is allowed to a person not entitled to the exemption, he is guilty
44 of a gross misdemeanor.

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

46 361.090 1. The property, to the extent of ~~the~~ \$2,000 assessed
47 valuation , ~~has set forth in subsection 2,~~ of any actual bona fide resident of
48 the State of Nevada who:



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1 (a) Has served a minimum of 90 days on active duty, who was assigned
2 to active duty at some time between April 21, 1898, and June 15, 1903, or
3 between April 6, 1917, and November 11, 1918, or between December 7,
4 1941, and December 31, 1946, or between June 25, 1950, and January 31,
5 1955;
6 (b) Has served a minimum of 90 continuous days on active duty none of
7 which was for training purposes, who was assigned to active duty at some
8 time between January 1, 1961, and May 7, 1975; or
9 (c) Has served on active duty in connection with carrying out the
10 authorization granted to the President of the United States in Public Law
11 102-1,
12 and who received, upon severance from service, an honorable discharge or
13 certificate of satisfactory service from the Armed Forces of the United
14 States, or who, having so served, is still serving in the Armed Forces of the
15 United States, is exempt from taxation.
16 2. ~~{The amount of assessed valuation that is exempt from taxation~~
17 ~~pursuant to subsection 1:~~
18 ~~—(a) For fiscal year 2001-2002, is \$1,250;~~
19 ~~—(b) For fiscal year 2002-2003, is \$1,500; and~~
20 ~~—(c) For fiscal year 2003-2004, is \$1,750.~~
21 ~~3.† For the purpose of this section, †:~~
22 ~~—(a) For fiscal year 2001-2002, the first \$1,250 assessed valuation of~~
23 ~~property in which such a person has any interest;~~
24 ~~—(b) For fiscal year 2002-2003, the first \$1,500 assessed valuation of~~
25 ~~property in which such a person has any interest; and~~
26 ~~—(c) For fiscal year 2003-2004,† the first { \$1,750 } \$2,000 assessed~~
27 ~~valuation of property in which such a person has any interest †† shall be~~
28 ~~deemed the property of that person.~~
29 ~~†4.† 3.~~ The exemption may be allowed only to a claimant who files an
30 affidavit with his claim for exemption on real property pursuant to NRS
31 361.155. The affidavit may be filed at any time by a person claiming
32 exemption from taxation on personal property.
33 ~~†5.† 4.~~ The affidavit must be made before the county assessor or a
34 notary public and filed with the county assessor. It must state that the
35 affiant is an actual bona fide resident of the State of Nevada who meets all
36 the other requirements of subsection 1 and that the exemption is claimed in
37 no other county in this state. After the filing of the original affidavit, the
38 county assessor shall mail a form for:
39 (a) The renewal of the exemption; and
40 (b) The designation of any amount to be credited to the veterans' home
41 account,
42 to the person each year following a year in which the exemption was
43 allowed for that person. The form must be designed to facilitate its return
44 by mail by the person claiming the exemption.
45 ~~†6.† 5.~~ Persons in actual military service are exempt during the period
46 of such service from filing annual affidavits of exemption, and the county
47 assessors shall continue to grant exemption to such persons on the basis of
48 the original affidavits filed. In the case of any person who has entered the
49 military service without having previously made and filed an affidavit of



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1 exemption, the affidavit may be filed in his behalf during the period of
2 such service by any person having knowledge of the facts.

3 ~~17-1~~ 6. Before allowing any veteran's exemption pursuant to the
4 provisions of this chapter, the county assessor of each of the several
5 counties of this state shall require proof of status of the veteran, and for
6 that purpose shall require production of an honorable discharge or
7 certificate of satisfactory service or a certified copy thereof, or such other
8 proof of status as may be necessary.

9 ~~18-1~~ 7. If any person files a false affidavit or produces false proof to
10 the county assessor, and as a result of the false affidavit or false proof a tax
11 exemption is allowed to a person not entitled to the exemption, he is guilty
12 of a gross misdemeanor.

13 8. *Beginning with the 2005-2006 fiscal year, the monetary amounts*
14 *in subsections 1 and 2 must be adjusted for each fiscal year by adding to*
15 *each amount the product of the amount multiplied by the percentage*
16 *increase in the Consumer Price Index (All Items) from December 2003 to*
17 *the December preceding the fiscal year for which the adjustment is*
18 *calculated.*

19 **Sec. 3.** NRS 361.0905 is hereby amended to read as follows:
20 361.0905 1. Any person who qualifies for an exemption pursuant to
21 NRS 361.090 may, in lieu of claiming his exemption:

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

24 (b) Direct the county assessor to deposit that amount for credit to the
25 veterans' home account established pursuant to NRS 417.145.

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

29 3. The county assessor shall deposit any money received pursuant to
30 this section with the state treasurer for credit to the veterans' home account
31 established pursuant to NRS 417.145. The state treasurer shall not accept :

32 (a) *For fiscal year 2001-2002, more than a total of ~~1~~\$1,000,000;*
33 *\$1,250,000;*

34 (b) *For fiscal year 2002-2003, more than a total of \$1,500,000; and*

35 (c) *For fiscal year 2003-2004, more than a total of*
36 *\$1,750,000,*

37 for credit to the account pursuant to this section and NRS 371.1035 during
38 any fiscal year.

39 **Sec. 4.** NRS 361.0905 is hereby amended to read as follows:

40 361.0905 1. Any person who qualifies for an exemption pursuant to
41 NRS 361.090 may, in lieu of claiming his exemption:

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

44 (b) Direct the county assessor to deposit that amount for credit to the
45 veterans' home account established pursuant to NRS 417.145.

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



1 3. The county assessor shall deposit any money received pursuant to
2 this section with the state treasurer for credit to the veterans' home account
3 established pursuant to NRS 417.145. The state treasurer shall not accept ~~+~~
4 ~~(a) For fiscal year 2001-2002, more than a total of \$1,250,000;~~
5 ~~(b) For fiscal year 2002-2003, more than a total of \$1,500,000; and~~
6 ~~(c) For fiscal year 2003-2004, more than a total of \$1,750,000;~~
7 ~~+~~ \$2,000,000 for credit to the account pursuant to this section and NRS
8 371.1035 during any fiscal year.

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

10 361.091 1. A bona fide resident of the State of Nevada who has
11 incurred a permanent service-connected disability and has been honorably
12 discharged from the Armed Forces of the United States, or his surviving
13 spouse, is entitled to a disabled veteran's exemption.

14 2. The amount of exemption is based on the total percentage of
15 permanent service-connected disability. The maximum allowable
16 exemption for total permanent disability is :

17 (a) *For fiscal year 2001-2002, the first \$10,000 \$12,500 assessed*
18 *valuation +;*

19 (b) *For fiscal year 2002-2003, the first \$15,000 assessed valuation;*
20 *and*

21 (c) *For fiscal year 2003-2004, the first \$17,500 assessed valuation.*

22 3. A person with a permanent service-connected disability of:

23 (a) Eighty to 99 percent, inclusive, is entitled to :

24 (1) *For fiscal year 2001-2002, an exemption of \$7,500 \$9,375*
25 *assessed value +;*

26 (2) *For fiscal year 2002-2003, an exemption of \$11,250 assessed*
27 *value; and*

28 (3) *For fiscal year 2003-2004, an exemption of \$13,125 assessed*
29 *value.*

30 (b) Sixty to 79 percent, inclusive, is entitled to :

31 (1) *For fiscal year 2001-2002, an exemption of \$5,000 \$6,250*
32 *assessed value +;*

33 (2) *For fiscal year 2002-2003, an exemption of \$7,500 assessed*
34 *value; and*

35 (3) *For fiscal year 2003-2004, an exemption of \$8,750 assessed*
36 *value.*

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

39 ~~3-4~~ 4. The exemption may be allowed only to a claimant who has
40 filed an affidavit with his claim for exemption on real property pursuant to
41 NRS 361.155. The affidavit may be made at any time by a person claiming
42 an exemption from taxation on personal property.

43 ~~4-4~~ 5. The affidavit must be made before the county assessor or a
44 notary public and be submitted to the county assessor. It must be to the
45 effect that the affiant is a bona fide resident of the State of Nevada, that he
46 meets all the other requirements of subsection 1 and that he does not claim
47 the exemption in any other county within this state. After the filing of the
48 original affidavit, the county assessor shall mail a form for renewal of the
49 exemption to the person each year following a year in which the exemption



1 was allowed for that person. The form must be designed to facilitate its
2 return by mail by the person claiming the exemption.

3 ~~15-1~~ 6. Before allowing any exemption pursuant to the provisions of
4 this section, the county assessor shall require proof of the applicant's
5 status, and for that purpose shall require him to produce an original or
6 certified copy of:

7 (a) An honorable discharge or other document of honorable separation
8 from the Armed Forces of the United States which indicates the total
9 percentage of his permanent service-connected disability;

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

12 (c) A certificate from the Department of Veterans Affairs or any other
13 military document which shows that he has incurred a permanent service-
14 connected disability and which indicates the total percentage of that
15 disability, together with a certificate of honorable discharge or satisfactory
16 service.

17 ~~16-1~~ 7. A surviving spouse claiming an exemption pursuant to this
18 section must file with the county assessor 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 or would have been eligible if he had been a resident of the State
23 of Nevada;

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

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

27 The affidavit required by this subsection is in addition to the certification
28 required pursuant to subsections ~~14 and 5-1~~ 5 and 6. After the filing of the
29 original affidavit required by this subsection, the county assessor shall mail
30 a form for renewal of the exemption to the person each year following a
31 year in which the exemption was allowed for that person. The form must
32 be designed to facilitate its return by mail by the person claiming the
33 exemption.

34 ~~17-1~~ 8. If a tax exemption is allowed under this section, the claimant is
35 not entitled to an exemption under NRS 361.090.

36 ~~18-1~~ 9. If any person makes a false affidavit or produces false proof to
37 the county assessor or a notary public, and as a result of the false affidavit
38 or false proof, the person is allowed a tax exemption to which he is not
39 entitled, he is guilty of a gross misdemeanor.

40 **Sec. 6.** NRS 361.091 is hereby amended to read as follows:

41 361.091 1. A bona fide resident of the State of Nevada who has
42 incurred a permanent service-connected disability and has been honorably
43 discharged from the Armed Forces of the United States, or his surviving
44 spouse, is entitled to a disabled veteran's exemption.

45 2. The amount of exemption is based on the total percentage of
46 permanent service-connected disability. The maximum allowable
47 exemption for total permanent disability is ~~1-~~

48 ~~—(a) For fiscal year 2001-2002, the first \$12,500 assessed valuation;~~

49 ~~—(b) For fiscal year 2002-2003, the first \$15,000 assessed valuation; and~~



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1 ~~—(c) For fiscal year 2003-2004,} the first ~~{~~\$17,500~~}~~ \$20,000~~ assessed
2 valuation.
3 ~~{3-}~~ A person with a permanent service-connected disability of:
4 (a) Eighty to 99 percent, inclusive, is entitled to ~~{~~
5 ~~—(1) For fiscal year 2001-2002, an exemption of \$9,375 assessed~~
6 ~~value;~~
7 ~~—(2) For fiscal year 2002-2003, an exemption of \$11,250 assessed~~
8 ~~value; and~~
9 ~~—(3) For fiscal year 2003-2004,} an exemption of ~~{~~\$13,125~~}~~ \$15,000~~
10 assessed value.
11 (b) Sixty to 79 percent, inclusive, is entitled to ~~{~~
12 ~~—(1) For fiscal year 2001-2002, an exemption of \$6,250 assessed~~
13 ~~value;~~
14 ~~—(2) For fiscal year 2002-2003, an exemption of \$7,500 assessed~~
15 ~~value; and~~
16 ~~—(3) For fiscal year 2003-2004,} an exemption of ~~{~~\$8,750~~}~~ \$10,000~~
17 assessed value.
18 For the purposes of this section, any property in which an applicant has any
19 interest is deemed to be the property of the applicant.
20 ~~{4-}~~ 3. The exemption may be allowed only to a claimant who has
21 filed an affidavit with his claim for exemption on real property pursuant to
22 NRS 361.155. The affidavit may be made at any time by a person claiming
23 an exemption from taxation on personal property.
24 ~~{5-}~~ 4. The affidavit must be made before the county assessor or a
25 notary public and be submitted to the county assessor. It must be to the
26 effect that the affiant is a bona fide resident of the State of Nevada, that he
27 meets all the other requirements of subsection 1 and that he does not claim
28 the exemption in any other county within this state. After the filing of the
29 original affidavit, the county assessor shall mail a form for renewal of the
30 exemption to the person each year following a year in which the exemption
31 was allowed for that person. The form must be designed to facilitate its
32 return by mail by the person claiming the exemption.
33 ~~{6-}~~ 5. Before allowing any exemption pursuant to the provisions of
34 this section, the county assessor shall require proof of the applicant's
35 status, and for that purpose shall require him to produce an original or
36 certified copy of:
37 (a) An honorable discharge or other document of honorable separation
38 from the Armed Forces of the United States which indicates the total
39 percentage of his permanent service-connected disability;
40 (b) A certificate of satisfactory service which indicates the total
41 percentage of his permanent service-connected disability; or
42 (c) A certificate from the Department of Veterans Affairs or any other
43 military document which shows that he has incurred a permanent service-
44 connected disability and which indicates the total percentage of that
45 disability, together with a certificate of honorable discharge or satisfactory
46 service.
47 ~~{7-}~~ 6. A surviving spouse claiming an exemption pursuant to this
48 section must file with the county assessor an affidavit declaring that:



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

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

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

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

9 The affidavit required by this subsection is in addition to the certification
10 required pursuant to subsections ~~5 and 6~~ 4 and 5. After the filing of the
11 original affidavit required by this subsection, the county assessor shall mail
12 a form for renewal of the exemption to the person each year following a
13 year in which the exemption was allowed for that person. The form must
14 be designed to facilitate its return by mail by the person claiming the
15 exemption.

16 ~~8~~ 7. If a tax exemption is allowed under this section, the claimant is
17 not entitled to an exemption under NRS 361.090.

18 ~~9~~ 8. If any person makes a false affidavit or produces false proof to
19 the county assessor or a notary public, and as a result of the false affidavit
20 or false proof, the person is allowed a tax exemption to which he is not
21 entitled, he is guilty of a gross misdemeanor.

22 9. *Beginning with the 2005-2006 fiscal year, the monetary amounts*
23 *in subsection 2 must be adjusted for each fiscal year by adding to the*
24 *amount the product of the amount multiplied by the percentage increase*
25 *in the Consumer Price Index (All Items) from December 2003 to the*
26 *December preceding the fiscal year for which the adjustment is*
27 *calculated.*

28 **Sec. 7.** NRS 361.095 is hereby amended to read as follows:

29 361.095 1. The funds, furniture, paraphernalia and regalia owned and
30 used exclusively by any post of any national organization of ~~ex-service~~
31 ~~men or women~~ *ex-servicemen or ex-servicewomen* for the legitimate
32 purposes and customary objects of such posts ~~shall be~~ *are* exempt from
33 taxation, but such *an* exemption ~~shall in no case~~ *must not* exceed :

34 (a) *For fiscal year 2001-2002, the sum of ~~\$5,000~~ \$6,250* assessed
35 valuation to any one post or organization thereof ~~it~~ ;

36 (b) *For fiscal year 2002-2003, the sum of \$7,500 assessed valuation to*
37 *any one post or organization thereof; and*

38 (c) *For fiscal year 2003-2004, the sum of \$8,750 assessed valuation to*
39 *any one post or organization thereof.*

40 2. The buildings, with their fixtures and the lots of ground on which
41 they stand, used for its legitimate purposes and necessary thereto, of any
42 such organization ~~shall be~~ *are* exempt from taxation, but when any such
43 property is used for purposes other than those of such *an* organization, and
44 a rent or other valuable consideration is received for its use, the property so
45 used ~~shall~~ *must* be taxed.

46 3. Where any structure or parcel of land is used partly for the purposes
47 of such *an* organization and partly for rental purposes, the area used for
48 rental purposes ~~shall~~ *must* be assessed separately and that portion only
49 ~~shall~~ *may* be taxed.



1 **Sec. 8.** NRS 361.095 is hereby amended to read as follows:

2 361.095 1. The funds, furniture, paraphernalia and regalia owned and
3 used exclusively by any post of any national organization of ex-servicemen
4 or ex-servicewomen for the legitimate purposes and customary objects of
5 such posts are exempt from taxation, but such an exemption must not
6 exceed ~~1~~.

7 ~~—(a) For fiscal year 2001-2002, the sum of \$6,250~~ **\$10,000** assessed
8 valuation to any one post or organization thereof. ~~1~~.

9 ~~—(b) For fiscal year 2002-2003, the sum of \$7,500 assessed valuation to~~
10 ~~any one post or organization thereof; and~~

11 ~~—(c) For fiscal year 2003-2004, the sum of \$8,750 assessed valuation to~~
12 ~~any one post or organization thereof.~~

13 2. The buildings, with their fixtures and the lots of ground on which
14 they stand, used for its legitimate purposes and necessary thereto, of any
15 such organization are exempt from taxation, but when any such property is
16 used for purposes other than those of such an organization, and a rent or
17 other valuable consideration is received for its use, the property so used
18 must be taxed.

19 3. Where any structure or parcel of land is used partly for the purposes
20 of such an organization and partly for rental purposes, the area used for
21 rental purposes must be assessed separately and that portion only may be
22 taxed.

23 4. *Beginning with the 2005-2006 fiscal year, the monetary amount in*
24 *subsection 1 must be adjusted for each fiscal year by adding to the*
25 *amount the product of the amount multiplied by the percentage increase*
26 *in the Consumer Price Index (All Items) from December 2003 to the*
27 *December preceding the fiscal year for which the adjustment is*
28 *calculated.*

29 **Sec. 9.** NRS 371.103 is hereby amended to read as follows:

30 371.103 1. Vehicles, to the extent of ~~\$1,000~~ **the** determined
31 valuation ~~1~~ **as set forth in subsection 2**, registered by any actual bona fide
32 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 Law
43 102-1,

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.

48 2. *The amount of determined valuation that is exempt from taxation*
49 *pursuant to subsection 1:*



- 1 (a) For fiscal year 2001-2002, is \$1,250;
2 (b) For fiscal year 2002-2003, is \$1,500; and
3 (c) For fiscal year 2003-2004, is \$1,750.

4 3. For the purpose of this section :

5 (a) For fiscal year 2001-2002, the first ~~the first \$1,000~~ \$1,250 determined
6 valuation of vehicles in which such a person has any interest ;

7 (b) For fiscal year 2002-2003, the first \$1,500 determined valuation of
8 vehicles in which such a person has any interest; and

9 (c) For fiscal year 2003-2004, the first \$1,750 determined valuation of
10 vehicles in which such a person has any interest,

11 shall be deemed to belong to that person.

12 ~~13-1~~ 4. A person claiming the exemption shall file annually with the
13 department in the county where the exemption is claimed an affidavit
14 declaring that he is an actual bona fide resident of the State of Nevada who
15 meets all the other requirements of subsection 1 ~~14~~ and that the exemption
16 is claimed in no other county in this state. The affidavit must be made
17 before the county assessor or a notary public. After the filing of the original
18 affidavit, the county assessor shall mail a form for:

19 (a) The renewal of the exemption; and

20 (b) The designation of any amount to be credited to the veterans' home
21 account,

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

25 ~~14-1~~ 5. Persons in actual military service are exempt during the period
26 of such service from filing annual affidavits of exemption , and the
27 department shall grant exemptions to those persons on the basis of the
28 original affidavits filed. In the case of any person who has entered the
29 military service without having previously made and filed an affidavit of
30 exemption, the affidavit may be filed in his behalf during the period of
31 such service by any person having knowledge of the facts.

32 ~~15-1~~ 6. Before allowing any veteran's exemption pursuant to the
33 provisions of this chapter, the department shall require proof of status of
34 the veteran, and for that purpose shall require production of an honorable
35 discharge or certificate of satisfactory service or a certified copy thereof, or
36 such other proof of status as may be necessary.

37 ~~16-1~~ 7. If any person files a false affidavit or produces false proof to
38 the department, and as a result of the false affidavit or false proof a tax
39 exemption is allowed to a person not entitled to the exemption, he is guilty
40 of a gross misdemeanor.

41 **Sec. 10.** NRS 371.103 is hereby amended to read as follows:

42 371.103 1. Vehicles, to the extent of ~~the~~ \$2,000 determined
43 valuation , ~~has set forth in subsection 2,~~ registered by any actual bona fide
44 resident of the State of Nevada who:

45 (a) Has served a minimum of 90 days on active duty, who was assigned
46 to active duty at some time between April 21, 1898, and June 15, 1903, or
47 between April 6, 1917, and November 11, 1918, or between December 7,
48 1941, and December 31, 1946, or between June 25, 1950, and January 31,
49 1955;



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1 (b) Has served a minimum of 90 continuous days on active duty none of
2 which was for training purposes, who was assigned to active duty at some
3 time between January 1, 1961, and May 7, 1975; or
4 (c) Has served on active duty in connection with carrying out the
5 authorization granted to the President of the United States in Public Law
6 102-1,
7 and who received, upon severance from service, an honorable discharge or
8 certificate of satisfactory service from the Armed Forces of the United
9 States, or who, having so served, is still serving in the Armed Forces of the
10 United States, is exempt from taxation.
11 2. ~~{The amount of determined valuation that is exempt from taxation~~
12 ~~pursuant to subsection 1-;~~
13 ~~—(a) For fiscal year 2001-2002, is \$1,250;~~
14 ~~—(b) For fiscal year 2002-2003, is \$1,500; and~~
15 ~~—(c) For fiscal year 2003-2004, is \$1,750.~~
16 ~~3-} For the purpose of this section, {~~
17 ~~—(a) For fiscal year 2001-2002,} the first ~~{~~\$1,250~~}~~ \$2,000 determined
18 valuation of vehicles in which such a person has any interest {;~~
19 ~~—(b) For fiscal year 2002-2003, the first \$1,500 determined valuation of~~
20 ~~vehicles in which such a person has any interest; and~~
21 ~~—(c) For fiscal year 2003-2004, the first \$1,750 determined valuation of~~
22 ~~vehicles in which such a person has any interest,} shall be deemed to~~
23 belong to that person.
24 ~~{4-} 3.~~ A person claiming the exemption shall file annually with the
25 department in the county where the exemption is claimed an affidavit
26 declaring that he is an actual bona fide resident of the State of Nevada who
27 meets all the other requirements of subsection 1 and that the exemption is
28 claimed in no other county in this state. The affidavit must be made before
29 the county assessor or a notary public. After the filing of the original
30 affidavit, the county assessor shall mail a form for:
31 (a) The renewal of the exemption; and
32 (b) The designation of any amount to be credited to the veterans' home
33 account,
34 to the person each year following a year in which the exemption was
35 allowed for that person. The form must be designed to facilitate its return
36 by mail by the person claiming the exemption.
37 ~~{5-} 4.~~ Persons in actual military service are exempt during the period
38 of such service from filing annual affidavits of exemption, and the
39 department shall grant exemptions to those persons on the basis of the
40 original affidavits filed. In the case of any person who has entered the
41 military service without having previously made and filed an affidavit of
42 exemption, the affidavit may be filed in his behalf during the period of
43 such service by any person having knowledge of the facts.
44 ~~{6-} 5.~~ Before allowing any veteran's exemption pursuant to the
45 provisions of this chapter, the department shall require proof of status of
46 the veteran, and for that purpose shall require production of an honorable
47 discharge or certificate of satisfactory service or a certified copy thereof, or
48 such other proof of status as may be necessary.



1 ~~17.1~~ 6. If any person files a false affidavit or produces false proof to
2 the department, and as a result of the false affidavit or false proof a tax
3 exemption is allowed to a person not entitled to the exemption, he is guilty
4 of a gross misdemeanor.

5 7. *Beginning with the 2005-2006 fiscal year, the monetary amounts*
6 *in subsections 1 and 2 must be adjusted for each fiscal year by adding to*
7 *each amount the product of the amount multiplied by the percentage*
8 *increase in the Consumer Price Index (All Items) from December 2003 to*
9 *the December preceding the fiscal year for which the adjustment is*
10 *calculated.*

11 **Sec. 11.** NRS 371.1035 is hereby amended to read as follows:

12 371.1035 1. Any person who qualifies for an exemption pursuant to
13 NRS 371.103 may, in lieu of claiming his exemption:

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

16 (b) Direct the department to deposit that amount for credit to the
17 veterans' home account established pursuant to NRS 417.145.

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

21 3. The department shall deposit any money received pursuant to this
22 section with the state treasurer for credit to the veterans' home account
23 established pursuant to NRS 417.145. The state treasurer shall not accept :

24 (a) *For fiscal year 2001-2002, more than a total of ~~1,000,000~~ of*
25 *1,250,000;*

26 (b) *For fiscal year 2002-2003, more than a total of \$1,500,000; and*

27 (c) *For fiscal year 2003-2004, more than a total of*
28 *1,750,000,*

29 for credit to the account pursuant to this section and NRS 361.0905 during
30 any fiscal year.

31 **Sec. 12.** NRS 371.1035 is hereby amended to read as follows:

32 371.1035 1. Any person who qualifies for an exemption pursuant to
33 NRS 371.103 may, in lieu of claiming his exemption:

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

36 (b) Direct the department to deposit that amount for credit to the
37 veterans' home account established pursuant to NRS 417.145.

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

41 3. The department shall deposit any money received pursuant to this
42 section with the state treasurer for credit to the veterans' home account
43 established pursuant to NRS 417.145. The state treasurer shall not accept ~~1-~~

44 ~~—(a) For fiscal year 2001-2002, more than a total of \$1,250,000;~~

45 ~~—(b) For fiscal year 2002-2003, more than a total of \$1,500,000; and~~

46 ~~—(c) For fiscal year 2003-2004, more than a total of ~~1,750,000,~~~~
47 *2,000,000* for credit to the account pursuant to this section and NRS

48 361.0905 during any fiscal year.



1 **Sec. 13.** NRS 371.104 is hereby amended to read as follows:

2 371.104 1. A bona fide resident of the State of Nevada who has
3 incurred a permanent service-connected disability and has been honorably
4 discharged from the Armed Forces of the United States, or his surviving
5 spouse, is entitled to a veteran's exemption from the payment of
6 governmental services taxes on vehicles of the following determined
7 valuations:

8 (a) If he has a disability of 100 percent ~~HH~~:

9 *(1) For fiscal year 2001-2002, the first ~~HH~~ \$12,500 of*
10 determined valuation;

11 *(2) For fiscal year 2002-2003, the first \$15,000 of determined*
12 *valuation; and*

13 *(3) For fiscal year 2003-2004, the first \$17,500 of determined*
14 *valuation.*

15 (b) If he has a disability of 80 to 99 percent, inclusive ~~HH~~:

16 *(1) For fiscal year 2001-2002, the first ~~HH~~ \$9,375 of*
17 determined valuation; ~~HH~~

18 *(2) For fiscal year 2002-2003, the first \$11,250 of determined*
19 *valuation; and*

20 *(3) For fiscal year 2003-2004, the first \$13,125 of determined*
21 *valuation.*

22 (c) If he has a disability of 60 to 79 percent, inclusive ~~HH~~:

23 *(1) For fiscal year 2001-2002, the first ~~HH~~ \$6,250 of*
24 determined valuation ~~HH~~;

25 *(2) For fiscal year 2002-2003, the first \$7,500 of determined*
26 *valuation; and*

27 *(3) For fiscal year 2003-2004, the first \$8,750 of determined*
28 *valuation.*

29 2. For the purpose of this section ~~HH~~:

30 *(a) For fiscal year 2001-2002, the first ~~HH~~ \$12,500 determined*
31 valuation of vehicles in which an applicant has any interest ;

32 *(b) For fiscal year 2002-2003, the first \$15,000 of determined*
33 *valuation of vehicles in which an applicant has any interest; and*

34 *(c) For fiscal year 2003-2004, the first \$17,500 of determined*
35 *valuation of vehicles in which an applicant has any*
36 *interest,*

37 shall be deemed to belong entirely to that person.

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

47 4. Before allowing any exemption pursuant to the provisions of this
48 section, the department shall require proof of the applicant's status, and for
49 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 discharge;

6 (2) A certificate of satisfactory service; or

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

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

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

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

15 (c) The surviving spouse has not remarried.

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

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

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

29 **Sec. 14.** NRS 371.104 is hereby amended to read as follows:

30 371.104 1. A bona fide resident of the State of Nevada who has
31 incurred a permanent service-connected disability and has been honorably
32 discharged from the Armed Forces of the United States, or his surviving
33 spouse, is entitled to a veteran's exemption from the payment of
34 governmental services taxes on vehicles of the following determined
35 valuations:

36 (a) If he has a disability of 100 percent, ~~+~~

37 ~~—(1) For fiscal year 2001-2002, the first \$12,500 of determined~~
38 ~~valuation;~~

39 ~~—(2) For fiscal year 2002-2003, the first \$15,000 of determined~~
40 ~~valuation; and~~

41 ~~—(3) For fiscal year 2003-2004,~~ the first ~~[\$17,500]~~ **\$20,000** of
42 determined valuation.

43 (b) If he has a disability of 80 to 99 percent, inclusive, ~~+~~

44 ~~—(1) For fiscal year 2001-2002, the first \$9,375 of determined~~
45 ~~valuation;~~

46 ~~—(2) For fiscal year 2002-2003, the first \$11,250 of determined~~
47 ~~valuation; and~~

48 ~~—(3) For fiscal year 2003-2004,~~ the first ~~[\$13,125]~~ **\$15,000** of
49 determined valuation.



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1 (c) If he has a disability of 60 to 79 percent, inclusive, ~~+~~
2 ~~— (1) For fiscal year 2001-2002, the first \$6,250 of determined~~
3 ~~valuation;~~
4 ~~— (2) For fiscal year 2002-2003, the first \$7,500 of determined~~
5 ~~valuation; and~~
6 ~~— (3) For fiscal year 2003-2004, the first \$8,750~~ **\$10,000** of
7 determined valuation.

8 2. For the purpose of this section, ~~+~~
9 ~~— (a) For fiscal year 2001-2002, the first \$12,500 determined valuation of~~
10 ~~vehicles in which an applicant has any interest;~~
11 ~~— (b) For fiscal year 2002-2003, the first \$15,000 of determined valuation~~
12 ~~of vehicles in which an applicant has any interest; and~~
13 ~~— (c) For fiscal year 2003-2004, the first \$17,500~~ **\$20,000** of
14 determined valuation of vehicles in which an applicant has any interest,
15 shall be deemed to belong entirely to that person.

16 3. A person claiming the exemption shall file annually with the
17 department in the county where the exemption is claimed an affidavit
18 declaring that he is a bona fide resident of the State of Nevada who meets
19 all the other requirements of subsection 1 and that the exemption is claimed
20 in no other county within this state. After the filing of the original affidavit,
21 the county assessor shall mail a form for renewal of the exemption to the
22 person each year following a year in which the exemption was allowed for
23 that person. The form must be designed to facilitate its return by mail by
24 the person claiming the exemption.

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

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

31 (b) Any one of the following:

32 (1) An honorable discharge;

33 (2) A certificate of satisfactory service; or

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

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

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

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

42 (c) The surviving spouse has not remarried.

43 The affidavit required by this subsection is in addition to the certification
44 required pursuant to subsections 3 and 4. After the filing of the original
45 affidavit required by this subsection, the county assessor shall mail a form
46 for renewal of the exemption to the person each year following a year in
47 which the exemption was allowed for that person. The form must be
48 designed to facilitate its return by mail by the person claiming the
49 exemption.



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

3 7. If any person makes a false affidavit or produces false proof to the
4 department, and as a result of the false affidavit or false proof the person is
5 allowed a tax exemption to which he is not entitled, he is guilty of a gross
6 misdemeanor.

7 8. *Beginning with the 2005-2006 fiscal year, the monetary amounts*
8 *in subsections 1 and 2 must be adjusted for each fiscal year by adding to*
9 *each amount the product of the amount multiplied by the percentage*
10 *increase in the Consumer Price Index (All Items) from December 2003 to*
11 *the December preceding the fiscal year for which the adjustment is*
12 *calculated.*

13 **Sec. 15.** 1. This section and sections 1, 3, 5, 7, 9 and 11 of this act
14 become effective on July 1, 2001.

15 2. Section 13 of this act becomes effective at 12:01 a.m. on July 1,
16 2001.

17 3. Sections 2, 4, 6, 8, 10, 12 and 14 of this act become effective on
18 July 1, 2004.

