SENATE BILL NO. 389–SENATORS O'DONNELL, RAWSON, TITUS, RAGGIO, JACOBSEN, AMODEI, CARE, COFFIN, JAMES, MATHEWS, MCGINNESS, NEAL, PORTER, RHOADS, SCHNEIDER, SHAFFER, WASHINGTON AND WIENER

MARCH 19, 2001

Referred to Committee on Taxation

SUMMARY—Revises provision concerning amount paid to Civil Air Patrol account. (BDR 32-1157)

FISCAL NOTE: Effect on Local Government: Yes.

Effect on the State: No.

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EXPLANATION - Matter in **bolded italics** is new: matter between brackets formitted material is material to be omitted.

AN ACT relating to the Civil Air Patrol; increasing the maximum amount that may be paid to the Civil Air Patrol account from the account for taxes on aviation fuel; 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 365.565 is hereby amended to read as follows:

365.565 The tax derived from aviation fuel must be distributed quarterly from the account for taxes on aviation fuel in the following manner:

1. There must be transferred to the Civil Air Patrol account, hereby created, from the account for taxes on aviation fuel, for the ensuing fiscal year, a sum not to exceed [\$85,000] \$130,000 or the total amount in the account, whichever is less. The amount so transferred must be expended for the support of *the* Nevada Wing [27001] of the Civil Air Patrol and is in addition to and separate from any legislative appropriations made to the Civil Air Patrol account for the support of that wing.

2. Money in the Civil Air Patrol account may be paid out only upon claims certified by the wing commander and the wing finance officer and approved by the state board of examiners, in the same manner as other claims against the state are paid.

- 3. Money in the Civil Air Patrol account may be used only by the wing to:
 - (a) Carry out its search, rescue and emergency operations;
 - (b) Maintain a headquarters; and

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- (c) Purchase, maintain and repair emergency and training equipment.
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- 4. No money in the Civil Air Patrol account may be expended for:
 (a) The purchase of any aircraft;
 (b) Travel expenses;
 (c) Training expenses; or
 (d) Fuel for vehicles or aircraft used in an official mission of the United States Air Force.
- 5. Any person who makes a claim against the Civil Air Patrol account shall reimburse the account if payment for the claim is also received from
- 11 6. There must be remitted to the treasurer of each county such portion of the remaining balance in the account for taxes on aviation fuel as is 12 proportional to the excise taxes remitted by dealers or users in his county. 13 14
 - Sec. 2. This act becomes effective on July 1, 2001.



