

SENATE BILL NO. 82—SENATOR O’CONNELL (BY REQUEST)

FEBRUARY 6, 2001

Referred to Committee on Taxation

SUMMARY—Establishes circumstances under which certain golf courses located on property of local government are exempt from taxation. (BDR 32-766)

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; establishing the circumstances under which a golf course that is located on the property of a local government and used in connection with a business conducted for profit is exempt from taxation; 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.** Chapter 361 of NRS is hereby amended by adding thereto a
2 new section to read as follows:
3 *A golf course located on the property of a local government, including*
4 *any improvement constructed thereon by a lessee if the ownership of the*
5 *improvement passes to the local government as lessor upon completion of*
6 *the improvement, shall be deemed to be a park within the meaning of*
7 *paragraph (a) of subsection 2 of NRS 361.157 if:*
8 1. *Each year, the operator of the golf course makes at least one-half*
9 *of the total available times to begin a round of golf available to residents*
10 *of the county in which the course is located;*
11 2. *The golf course charges those residents no more than one-half of*
12 *the seasonally adjusted maximum fee charged to nonresidents for*
13 *playing golf, excluding any charge for renting carts, or provides a*
14 *program of discounts to residents that is approved by the local*
15 *government; and*
16 3. *An annual report certified by the operator or an officer of the*
17 *organization operating the course is submitted to the governing body of*
18 *the local government showing that the golf course has complied with the*
19 *requirements of this section and the governing body of the local*
20 *government certifies to the county assessor that the golf course qualifies*
21 *for treatment as a park. The annual report required by this subsection*
22 *must be in a form approved by the local government.*



1 **Sec. 2.** This act becomes effective on July 1, 2001.



* S B 8 2 *