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SECOND REPRINT

A.B. 498

ASSEMBLY BILL NO. 498—COMMITTEE ON ELECTIONS,
PROCEDURES, ETHICS, AND CONSTITUTIONAL AMENDMENTS

(ON BEHALF OF THE LEGISLATIVE COMMITTEE FOR LOCAL
GOVERNMENT TAXES AND FINANCE)

MARCH 28, 2005

Referred to Committee on Elections, Procedures, Ethics,
and Constitutional Amendments

SUMMARY—Makes various changes concerning the Legislative
Committee on Taxation, Public Revenue and Tax
Policy. (BDR 17-421)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 the State Legislature; extending the date for
expiration of the Legislative Committee on Taxation,
Public Revenue and Tax Policy; directing the Committee
to study the franchise fees, business license fees and all
other fees and taxes imposed upon providers of
telecommunication, video, data, electric and natural gas
services; 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 218.53745 is hereby amended to read as
- 2 follows:
- 3 218.53745 The Committee ~~may:~~
- 4 ~~1. Review~~ :
- 5 **1. Shall:**
- 6 **(a) *Analyze the effect of changes in technology on the fees***
- 7 ***administered and imposed by the state and local governments on***



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1 *providers of telecommunications, video, data, electric or natural*
2 *gas services.*

3 *(b) Monitor the effect of any changes proposed by the Federal*
4 *Communications Commission and the Congress of the United*
5 *States to the categorization of different types of telecommunication*
6 *and video services and the jurisdiction, or lack thereof, of the state*
7 *and local governments over those services.*

8 *(c) Analyze and compare the procedures and methods used by*
9 *local governments to administer, tax and limit the use of public*
10 *rights-of-way by the providers of telecommunications, video, data,*
11 *electric or natural gas services.*

12 *(d) Consider individually telecommunications, video, data,*
13 *electric and natural gas services to determine the most appropriate*
14 *level of government for administering taxes and fees on such*
15 *services.*

16 *(e) Analyze any services or benefits that are currently offered*
17 *to providers of telecommunications, video, data, electric or natural*
18 *gas services by local governments in exchange for the franchise*
19 *fees charged by local governments.*

20 *(f) Examine and consider the proposed effects of eliminating*
21 *franchise fees, business license fees and all other fees and taxes*
22 *imposed upon providers of telecommunications, video, data,*
23 *electric and natural gas services.*

24 *(g) Consider the methods of distribution to local governments*
25 *of the revenue from the tax on aviation fuel and motor vehicle fuel*
26 *imposed by or pursuant to chapter 365 of NRS.*

27 *(h) Review the price and availability of renewable and*
28 *alternative fuels.*

29 *(i) Consider any other matter that the Committee determines is*
30 *relevant to its duties prescribed in this subsection.*

31 **2. May review and study:**

32 (a) The specific taxes collected in this State;

33 (b) The implementation of any taxes, fees and other methods for
34 generating public revenue in this State;

35 (c) The impact of any changes to taxes, fees and other methods
36 for generating public revenue that result from legislation enacted by
37 the Legislature on the residents of this State and on the businesses
38 located in this State, doing business in this State or considering
39 locating in this State;

40 (d) The fiscal effects of any taxes, fees and other methods for
41 generating public revenue;

42 (e) The impact, if any, on the prices charged to the residents of
43 this State from the compounding of various new or increased taxes
44 such as the real property transfer tax;



(f) The beneficial and detrimental effects, if any, of the reduction of the tax based on wages for the cost of employee health benefits;

(g) Broad issues of tax policy and fiscal policy relevant to the future of the State of Nevada; and

(h) Any other issues related to taxation, the generation of public revenue, tax policy or fiscal policy which affect this State.

~~{2. — Conduct}~~

3. May conduct investigations and hold hearings in connection with its powers pursuant to this section.

~~{3. — Contract}~~

4. May contract with one or more consultants to obtain technical advice concerning its review and study.

~~{4. — Apply}~~

5. May apply for any available grants and accept any gifts, grants or donations and use any such gifts, grants or donations to aid the Committee in exercising its powers pursuant to this section.

~~{5. — Request}~~

6. May request that the Legislative Counsel Bureau assist in the research, investigations, hearings, studies and reviews of the Committee.

~~{6. — Recommend}~~

7. May recommend to the Legislature, as a result of its review and study, any appropriate legislation.

Sec. 2. NRS 218.53747 is hereby amended to read as follows:

218.53747 If the Committee conducts investigations or holds hearings pursuant to subsection ~~{2}~~ **3** of NRS 218.53745:

1. The Secretary of the Committee or, in his absence, a member designated by the Committee may administer oaths; and

2. The Secretary or Chairman of the Committee may cause the deposition of witnesses, residing either within or outside of this State, to be taken in the manner prescribed by rule of court for taking depositions in civil actions in the district courts.

Sec. 3. Section 193 of Chapter 5, Statutes of Nevada 2003, 20th Special Session, at page 254, is hereby amended to read as follows:

Sec. 193. 1. This section and sections 110, 120, 121, 122, 122.3, 122.4, 122.5, 127, 130, 141, 143, 145, 154 to 161, inclusive, 164.10 to 164.34, inclusive, 166.5, 170, 185, 185.5, 185.7, 185.9, 187 to 188.7, inclusive, and 190 to 192.5, inclusive, of this act and subsection 1 of section 186 of this act become effective upon passage and approval.

2. Sections 189.58 and 189.64 of this act become effective upon passage and approval and apply retroactively to June 30, 2003.



3. Sections 164.50, 164.60, 164.70, 165.2, 185.1, 185.3, 189, 189.10, 189.14 to 189.56, inclusive, 189.60, 189.62 and 189.66 of this act become effective upon passage and approval and apply retroactively to July 1, 2003.

4. Sections 122.1, 122.2, 169.5 and 173.5 of this act become effective on August 1, 2003.

5. Sections 171 and 172 of this act and subsection 2 of section 186 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On September 1, 2003, for all other purposes.

6. Sections 1 to 10, inclusive, 11 to 50, inclusive, 51 to 63, inclusive, 101 to 109, inclusive, 111 to 119, inclusive, 123 to 126, inclusive, 128, 129, 131 to 140, inclusive, 147 to 153, inclusive, 163, 164, 165, 166, 167, 174, 176 to 179, inclusive, 181.30 to 181.50, inclusive, 183 and 183.3 of this act and subsection 3 of section 186 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On October 1, 2003, for all other purposes.

7. Sections 10.5, 64 to 100, inclusive, 162, 164.38, 168, 169, 173, 173.7, 175, 180, 181 and 182 of this act and subsection 4 of section 186 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On January 1, 2004, for all other purposes.

8. Sections 183.5 and 184 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On July 1, 2004, for all other purposes.

9. Sections 165.4 and 189.12 of this act become effective on July 1, 2004.

10. Sections 50.5, 109.5 and 119.5 of this act become effective:

(a) Upon passage and approval for the purpose of adopting regulations and performing any other preparatory



1 administrative tasks that are necessary to carry out the
2 provisions of this act; and

3 (b) On July 1, 2005, for all other purposes.

4 11. Sections 142, 144 and 146 of this act become
5 effective at 12:01 a.m. on October 1, 2029.

6 12. Sections 154 to 160, inclusive, of this act expire by
7 limitation on June 30, ~~2005~~ 2007.

8 13. Sections 141, 143 and 145 of this act expire by
9 limitation on September 30, 2029.

10 **Sec. 4.** This act becomes effective upon passage and approval.



