

Amendment No. 987

Assembly Amendment to Assembly Bill No. 376 First Reprint

(BDR 36-1072)

Proposed by: Committee on Ways and Means**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

| ASSEMBLY ACTION | Initial and Date | SENATE ACTION | Initial and Date |
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Amend section 1, pages 2 and 3, by deleting lines 3 through 6 on page 2 and lines 1 through 4 on page 3, and inserting:

“1. The Patriot Relief Account is hereby created as a special account in the State General Fund.

2. The money in the Patriot Relief Account does not lapse to the State General Fund at the end of any fiscal year. The interest and income earned on the money in the Patriot Relief Account, after deducting any applicable charges, must be credited to the Account. All claims against the Patriot Relief Account must be.”

Amend section 1, page 3, line 7, by deleting “***Fund.***” and inserting “***Account.***”.

Amend section 1, page 3, lines 8 and 22, by deleting “***Fund***” and inserting “***Account***”.

JCB/LJM

Date: 5/26/2005

A.B. No. 376—Provides for various benefits for members of Nevada National Guard who are called into active service.



Amend the bill as a whole by deleting sec. 2 and renumbering sections 3 through 11 as sections 2 through 10.

Amend sec. 4, page 4, line 16, by deleting:

“5 and 6” and inserting:

“4 and 5”.

Amend sec. 5, page 4, by deleting lines 22 through 26 and inserting:

“1. A member of the Nevada National Guard who is engaged in full-time National Guard duty, as defined in 10 U.S.C. § 101(d)(5).”.

Amend sec. 6, page 4, lines 34, 39 and 43, by deleting “5” and inserting “4”.

Amend sec. 7, page 5, line 8, by deleting:

“8 and 9” and inserting:

“7 and 8”.

Amend sec. 8, page 5, by deleting lines 14 through 18 and inserting:

“1. A member of the Nevada National Guard who is engaged in full-time National Guard duty, as defined in 10 U.S.C. § 101(d)(5).”.

Amend sec. 9, page 5, lines 26, 31 and 35, by deleting “8” and inserting “7”.

Amend sec. 10, page 6, by deleting lines 2 and 3 and inserting:

“Fund to the Patriot Relief Account created pursuant to section 1 of this act.”.

Amend sec. 10, page 6, lines 4 and 5, by deleting “\$2,500,000” and inserting “\$500,000”.

Amend the title of the bill by deleting the second through ninth lines and inserting:

“Relief Account to provide reimbursements to certain members of the Nevada National Guard for the cost of premiums paid for coverage under certain policies of group life insurance and certain

textbooks and to provide certain other monetary relief; providing for additional pay for state officers and”.

**If this amendment is adopted, the Legislative
Counsel's Digest will be changed to read as follows:**

Legislative Counsel's Digest:

Under existing federal law, a member of the Nevada National Guard who is called into active service is eligible to purchase a policy of group life insurance procured by the Federal Government that provides up to \$250,000 in benefits in the event of the death of the member. (38 U.S.C. §§ 1965 et seq.)

This bill creates the Patriot Relief Account to provide certain benefits to members of the Nevada National Guard. Such benefits consist of: (1) reimbursement for the cost of premiums paid by members called into active service to purchase such policies of life insurance from the Federal Government; (2) reimbursement for the cost of textbooks for a course of study in which a member is enrolled at an institution within the University and Community College System of Nevada; and (3) monetary relief for certain economic hardships. This bill also makes an appropriation to the Patriot Relief Account in the amount of \$500,000 for the Fiscal Year 2005-2006 and \$500,000 for the Fiscal Year 2006-2007.

This bill also provides statutorily for civil leave with reduced pay during any period in which a state officer or employee performs certain active military service. If the amount of pay that such an officer or employee receives for the active military service is less than the amount of pay that he would otherwise receive as a state officer or employee, the officer or employee is entitled to payment for the difference between those amounts. This bill also specifies that the calculation of such additional pay must be based on the base pay that the officer or employee receives for the

active military service and must not include any other type of pay that the officer or employee is entitled to receive for the active military service, such as imminent danger pay and family separation allowance.

Existing law provides an exemption from the Sales and Use Tax Act of 1955 for the gross receipts from the sale of tangible personal property to the State of Nevada, its unincorporated agencies and instrumentalities. (NRS 372.325) The State of Nevada, its unincorporated agencies and instrumentalities are granted an identical exemption from the Local School Support Tax Law (NRS 374.330), which imposes an additional sales tax on retail sales for the support of local schools, and from various other sales and use tax laws, which incorporate the provisions of the Local School Support Tax Law. (NRS 354.705, 374A.020, 376A.060, 377.040, 377A.030, 377B.110 and 543.600 and various special and local acts)

This bill applies the existing exemption to the Sales and Use Tax Act, the Local School Support Tax Law and various other sales and use tax laws for the gross receipts from sales of tangible personal property to the State of Nevada, its unincorporated agencies and instrumentalities to: (1) members of the Nevada National Guard who are engaged in full-time National Guard duty; and (2) a relative of such a member who is related within the first degree of consanguinity or affinity to the member and who resides with the member.