

Amendment No. 864

Assembly Amendment to Senate Bill No. 170 First Reprint

(BDR 32-853)

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

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend section 1, page 2, line 2, by deleting “2” and inserting “1.5”.

Amend the bill as a whole by adding a new section designated sec. 1.5, following section 1, to read as follows:

“Sec. 1.5. 1. “Agriculture” means the current use of real property as a business venture for profit, which business venture produced a minimum gross income of \$5,000 during the immediately preceding calendar year from the following pursuits:

- (a) Raising, harvesting and selling crops, fruit, flowers, timber or other products of the soil;*
- (b) Feeding, breeding, management and sale of livestock, poultry or the produce thereof;*
- (c) Operating a feed lot consisting of at least 50 head of cattle or an equivalent number of animal units of sheep or hogs, for the production of food;*
- (d) Raising furbearing animals or bees; or*

SP/MSM

Date: 5/24/2005

S.B. No. 170—Authorizes certain smaller counties to impose additional local sales and use tax under certain circumstances.

(e) Dairying and the sale of dairy products.

↪ *The term includes every process and step necessary and incident to the preparation and storage of the products raised on such property for human or animal consumption or for marketing except actual market locations.*

2. *As used in this section, “current use” of real property for agricultural purposes includes:*

(a) Land lying fallow for 1 year as a normal and regular requirement of good agricultural husbandry;

(b) Land planted in orchards or other perennials prior to maturity; and

(c) Land leased or otherwise made available for use by an agricultural association formed pursuant to chapter 547 of NRS.”.

Amend sec. 4, page 2, line 16, after “*persons.*” by inserting:

“The term does not include a golf course, a driving range used to practice the sport of golf or any similar facility related to the sport of golf.”.

Amend sec. 5, page 2, line 20, after “*therewith.*” by inserting:

“The term does not include a golf course, a driving range used to practice the sport of golf or any similar facility related to the sport of golf.”.

Amend sec. 9, page 2, line 37, after “*for*” by inserting “*agriculture,*”.

Amend sec. 9, page 3, line 1, after “*for*” by inserting “*agriculture,*”.

Amend sec. 10, page 3, line 4, by deleting “*Money*” and inserting:

“Except as otherwise provided in this subsection, money”.

Amend sec. 10, page 3, line 7, after “*citizens,*” by inserting:

“and to preserve and protect agriculture,”.

Amend sec. 10, page 3, line 12, after “*for*” by inserting “*agriculture*,”.

Amend sec. 10, page 3, between lines 15 and 16, by inserting:

“↪ Money to acquire, develop, construct, equip, operate, maintain, improve and manage recreational programs must not be obtained by the issuance of bonds.”.

Amend sec. 12, page 3, line 36, by deleting “2” and inserting “1.5”.

Amend sec. 13, page 4, line 12, after “*citizens*,” by inserting:

“and to preserve and protect agriculture,”.

Amend sec. 14, page 5, line 5, after “*citizens*,” by inserting:

“and to preserve and protect agriculture,”.

Amend sec. 15, page 5, line 42, after “*citizens*,” by inserting:

“and to preserve and protect agriculture,”.

Amend sec. 16, page 6, line 39, after “*citizens*,” by inserting:

“and to preserve and protect agriculture,”.

Amend sec. 18, page 8, line 15, after “*citizens*,” by inserting:

“and for preserving and protecting agriculture,”.

Amend sec. 18, page 8, line 19, after “*chapter.*” by inserting:

“The provisions of this subsection do not authorize the board of county commissioners of a county to obtain money to acquire, develop, construct, equip, operate, maintain, improve and manage recreational programs by the issuance of bonds.”.

Amend the bill as a whole by renumbering sec. 19 as sec. 20 and adding a new section designated sec. 19, following sec. 18, to read as follows:

“Sec. 19. NRS 547.140 is hereby amended to read as follows:

547.140 ~~[Where]~~

1. Except as otherwise provided in subsection 2, if two or more counties are included in and comprise an agricultural district, the boards of county commissioners of such counties are authorized to appropriate, out of the general fund of such counties, such money ~~[or moneys]~~ for the encouragement of such agricultural associations as the boards may, in their judgment, deem just and proper. ~~[, but in]~~

2. In no case ~~[shall such]~~ **may an** appropriation *described in subsection 1* exceed the sum of \$1,500 in any 1 year ~~[,]~~, ***unless the money so appropriated was obtained from the proceeds of a tax imposed pursuant to chapter 377A of NRS.***”.

Amend sec. 19, page 8, line 25, by deleting:

“17 and 18” and inserting:

“17, 18 and 19”.

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

Legislative Counsel's Digest:

Existing law authorizes the boards of county commissioners of certain counties to enact ordinances imposing certain local sales and use taxes for purposes such as the promotion of tourism, the support of public transit and the operation and maintenance of a county swimming pool. (NRS 377A.020) A board may not enact such an ordinance unless a question concerning the imposition of the tax is approved by a majority of the registered voters of the county voting on the question at a general election. The ordinance must also include certain provisions, including provisions substantially identical to those required by law for the Local School Support Tax, insofar as applicable. (NRS 377A.030)

This bill specifically authorizes the board of county commissioners of a county whose population is less than 100,000 (currently counties other than Clark and Washoe Counties) to enact such an ordinance to impose a local sales and use tax at the rate of not more than one-quarter of 1 percent to acquire, develop, construct, equip, operate, maintain, improve and manage libraries, parks, recreational programs and facilities, and facilities and services for senior citizens, and to preserve and protect agriculture, or for any combination of those purposes. The terms "park" and "recreational facility" are defined to exclude golf courses and other facilities related to the sport of golf.

This bill provides that the duration of the levy of such a tax must not exceed 30 years. To enact such an ordinance, the board must submit the ordinance for approval of the registered voters of the

county in the same manner as other ordinances proposing local sales and use taxes. This bill further authorizes the board of county commissioners in such a county to issue general and special obligations of the county for the same purposes for which the tax is imposed, and to pledge the receipts of the tax to secure those obligations. However, this bill also provides that recreational programs may not be paid for with money obtained by the issuance of bonds.

Existing law provides that if two or more counties comprise an agricultural district, the boards of county commissioners of the counties may appropriate an amount out of the county general fund not to exceed \$1,500 per year to encourage agricultural associations. (NRS 547.140)

This bill provides that the limitation of \$1,500 does not apply with respect to the appropriation of money obtained from the proceeds of a tax imposed pursuant to chapter 377A of NRS.