

SENATE BILL NO. 422—COMMITTEE ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE CITY OF RENO)

MARCH 29, 2005

Referred to Committee on Government Affairs

SUMMARY—Makes various changes relating to regulation of businesses and occupations by governing body of local government. (BDR 20-533)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

~

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to local governments; authorizing the governing body of a local government to adopt an ordinance requiring a person to obtain a certificate to manage certain hotels, motels and apartment complexes; authorizing the governing body of a local government to adopt an ordinance requiring that certain hotels, motels and apartment complexes be managed by a person issued such a certificate; prohibiting the governing body of a local government from requiring that a person who is licensed as a contractor obtain more than one business license or pay more than one license tax relating to engaging in the business of contracting; 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 244 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2 to 9, inclusive, of this
3 act.

4 **Sec. 2.** *As used in sections 2 to 9, inclusive, of this act, unless*
5 *the context otherwise requires, the words and terms defined in*
6 *sections 3 to 7, inclusive, of this act have the meanings ascribed to*
7 *them in those sections.*



1 **Sec. 3.** *“Apartment complex” means a building or group of*
2 *buildings, each building of which is arranged in several units of*
3 *connecting rooms, with each unit designed for independent*
4 *housekeeping.*

5 **Sec. 4.** *“Certificate” means a certificate to engage in*
6 *property management issued pursuant to section 8 of this act.*

7 **Sec. 5.** *“Property” means a hotel, motel or apartment*
8 *complex for which a business license issued by the county is*
9 *required for its operation.*

10 **Sec. 6.** *“Property management” means the physical,*
11 *administrative or financial management of a property.*

12 **Sec. 7.** *“Unit” means a structure or the part of a structure*
13 *that is occupied as, or designed or intended for occupancy as, a*
14 *residence or sleeping place by one person who maintains a*
15 *household or by two or more persons who maintain a common*
16 *household.*

17 **Sec. 8. 1.** *Except as otherwise provided in subsection 3, the*
18 *board of county commissioners of each county may, by ordinance,*
19 *require each person who wishes to engage in property*
20 *management in an unincorporated area of the county to obtain a*
21 *certificate issued by the board before engaging in property*
22 *management.*

23 **2.** *If a board of county commissioners of a county adopts an*
24 *ordinance pursuant to subsection 1:*

25 **(a)** *Each person who engages in property management must*
26 *make application for a certificate to the board of county*
27 *commissioners of the county in which the property to be managed*
28 *is to be located. The application must be in a form and manner*
29 *prescribed by the board of county commissioners.*

30 **(b)** *The board of county commissioners may:*

31 **(1)** *Establish and collect a fee for the issuance or renewal*
32 *of a certificate.*

33 **(2)** *Grant or deny applications for the issuance or renewal*
34 *of a certificate.*

35 **(3)** *Impose conditions, limitations and restrictions upon a*
36 *certificate.*

37 **(4)** *Establish any other requirements necessary to carry out*
38 *the ordinance, including, without limitation, the imposition of a*
39 *penalty for a violation of the ordinance.*

40 **(5)** *Adopt, amend and repeal regulations relating to the*
41 *ordinance.*

42 **3.** *An ordinance adopted pursuant to the provisions of this*
43 *section must not apply to:*

44 **(a)** *A person who holds a license issued pursuant to chapter*
45 *645 of NRS; or*



1 ***(b) A person engaging in property management of a property***
2 ***where gaming is conducted under a nonrestricted license for***
3 ***gaming issued pursuant to NRS 463.170.***

4 **Sec. 9. 1. Except as otherwise provided in subsection 3, the**
5 ***board of county commissioners of each county may, by ordinance,***
6 ***require that a property which is located in an unincorporated area***
7 ***of the county must be managed by a person issued a certificate***
8 ***pursuant to the provisions of section 8 of this act.***

9 **2. If a board of county commissioners adopts an ordinance**
10 ***pursuant to the provisions of subsection 1, the board of county***
11 ***commissioners may:***

12 ***(a) Establish any other requirements necessary to carry out the***
13 ***ordinance, including, without limitation, the imposition of a***
14 ***penalty for a violation of the ordinance.***

15 ***(b) Adopt, amend and repeal regulations relating to the***
16 ***ordinance.***

17 **3. An ordinance adopted pursuant to the provisions of this**
18 ***section must not apply to:***

19 ***(a) A property managed by a person who holds a license issued***
20 ***pursuant to chapter 645 of NRS; or***

21 ***(b) A property where gaming is conducted under a***
22 ***nonrestricted license for gaming issued pursuant to NRS 463.170.***

23 **Sec. 10. NRS 244.335 is hereby amended to read as follows:**

24 **244.335 1. Except as otherwise provided in subsection 2 ~~2~~**
25 **~~the~~ *or 3, a board of county commissioners may:***

26 ***(a) Except as otherwise provided in NRS 598D.150 ~~1~~ and***
27 ***sections 2 to 9, inclusive, of this act,*** regulate all character of lawful
28 trades, callings, industries, occupations, professions and business
29 conducted in its county outside of the limits of incorporated cities
30 and towns.

31 ***(b) Except as otherwise provided in NRS 244.3359 and 576.128,***
32 fix, impose and collect a license tax for revenue or for regulation, or
33 for both revenue and regulation, on such trades, callings, industries,
34 occupations, professions and business.

35 **2. The county license boards have the exclusive power in their**
36 **respective counties to regulate entertainers employed by an**
37 **entertainment by referral service and the business of conducting a**
38 **dancing hall, escort service, entertainment by referral service or**
39 **gambling game or device permitted by law, outside of an**
40 **incorporated city. The county license boards may fix, impose and**
41 **collect license taxes for revenue or for regulation, or for both**
42 **revenue and regulation, on such employment and businesses.**

43 **3. A board of county commissioners shall not require that a**
44 ***person who is licensed as a contractor pursuant to chapter 624 of***
45 ***NRS obtain more than one license to engage in the business of***



1 *contracting or pay more than one license tax related to engaging*
2 *in the business of contracting, regardless of the number of*
3 *classifications or subclassifications of licensing for which the*
4 *person is licensed pursuant to chapter 624 of NRS.*

5 4. No license to engage in any type of business may be granted
6 unless the applicant for the license signs an affidavit affirming that
7 the business has complied with the provisions of NRS 360.780. The
8 county license board shall provide upon request an application for a
9 business license pursuant to NRS 360.780.

10 ~~[4-]~~ 5. No license to engage in business as a seller of tangible
11 personal property may be granted unless the applicant for the license
12 presents written evidence that:

13 (a) The Department of Taxation has issued or will issue a permit
14 for this activity, and this evidence clearly identifies the business by
15 name; or

16 (b) Another regulatory agency of the State has issued or will
17 issue a license required for this activity.

18 ~~[5-]~~ 6. Any license tax levied for the purposes of NRS
19 244.3358 or 244A.597 to 244A.655, inclusive, constitutes a lien
20 upon the real and personal property of the business upon which the
21 tax was levied until the tax is paid. The lien has the same priority as
22 a lien for general taxes. The lien must be enforced : ~~in the~~
23 ~~following manner:]~~

24 (a) By recording in the office of the county recorder, within 6
25 months after the date on which the tax became delinquent or was
26 otherwise determined to be due and owing, a notice of the tax lien
27 containing the following:

28 (1) The amount of tax due and the appropriate year;

29 (2) The name of the record owner of the property;

30 (3) A description of the property sufficient for identification;

31 and

32 (4) A verification by the oath of any member of the board of
33 county commissioners or the county fair and recreation board; and

34 (b) By an action for foreclosure against the property in the same
35 manner as an action for foreclosure of any other lien, commenced
36 within 2 years after the date of recording of the notice of the tax
37 lien, and accompanied by appropriate notice to other lienholders.

38 ~~[6-]~~ 7. The board of county commissioners may delegate the
39 authority to enforce liens from taxes levied for the purposes of NRS
40 244A.597 to 244A.655, inclusive, to the county fair and recreation
41 board. If the authority is so delegated, the board of county
42 commissioners shall revoke or suspend the license of a business
43 upon certification by the county fair and recreation board that the
44 license tax has become delinquent, and shall not reinstate the license
45 until the tax is paid. Except as otherwise provided in NRS 244.3357,



1 all information concerning license taxes levied by an ordinance
2 authorized by this section or other information concerning the
3 business affairs or operation of any licensee obtained as a result of
4 the payment of such license taxes or as the result of any audit or
5 examination of the books by any authorized employee of a county
6 fair and recreation board of the county for any license tax levied for
7 the purpose of NRS 244A.597 to 244A.655, inclusive, is
8 confidential and must not be disclosed by any member, officer or
9 employee of the county fair and recreation board or the county
10 imposing the license tax unless the disclosure is authorized by the
11 affirmative action of a majority of the members of the appropriate
12 county fair and recreation board. Continuing disclosure may be so
13 authorized under an agreement with the Department of Taxation for
14 the exchange of information concerning taxpayers.

15 **Sec. 11.** NRS 244.33506 is hereby amended to read as
16 follows:

17 244.33506 1. If a board of county commissioners requires a
18 person to obtain a license, permit or certificate to practice a
19 profession or occupation pursuant to NRS 244.335 ~~or~~ *or section 8*
20 *of this act*, an applicant for the issuance or renewal of such a
21 license, certificate or permit shall submit to the board of county
22 commissioners the statement prescribed by the Welfare Division of
23 the Department of Human Resources pursuant to NRS 425.520. The
24 statement must be completed and signed by the applicant.

25 2. The board of county commissioners shall include the
26 statement required pursuant to subsection 1 in:

27 (a) The application or any other forms that must be submitted
28 for the issuance or renewal of the license, certificate or permit; or

29 (b) A separate form prescribed by the board of county
30 commissioners.

31 3. A license, certificate or permit may not be issued or renewed
32 by a board of county commissioners pursuant to NRS 244.335 *or*
33 *section 8 of this act* if the applicant:

34 (a) Fails to submit the statement required pursuant to subsection
35 1; or

36 (b) Indicates on the statement submitted pursuant to subsection
37 1 that he is subject to a court order for the support of a child and is
38 not in compliance with the order or a plan approved by the district
39 attorney or other public agency enforcing the order for the
40 repayment of the amount owed pursuant to the order.

41 4. If an applicant indicates on the statement submitted pursuant
42 to subsection 1 that he is subject to a court order for the support of a
43 child and is not in compliance with the order or a plan approved by
44 the district attorney or other public agency enforcing the order for
45 the repayment of the amount owed pursuant to the order, the board



1 of county commissioners shall advise the applicant to contact the
2 district attorney or other public agency enforcing the order to
3 determine the actions that the applicant may take to satisfy the
4 arrearage.

5 **Sec. 12.** NRS 244.33507 is hereby amended to read as
6 follows:

7 244.33507 An application for the issuance of a license, permit
8 or certificate to practice a profession or occupation pursuant to NRS
9 244.335 *or section 8 of this act* must include the social security
10 number of the applicant.

11 **Sec. 13.** NRS 244.3525 is hereby amended to read as follows:

12 244.3525 1. The chairman or clerk of the board of county
13 commissioners to enforce NRS 244.335 to 244.340, inclusive, *and*
14 *sections 2 to 9, inclusive, of this act*, the chairman or clerk of the
15 license board of the county to enforce NRS 244.345 and the
16 chairman or clerk of the liquor board of the county to enforce NRS
17 244.350, 244.3501 and 244.351 may:

18 (a) Administer oaths and require testimony under oath;

19 (b) Pay witnesses a reasonable allowance for travel and
20 subsistence; and

21 (c) Appoint hearing officers who may administer oaths and
22 receive testimony given under oath.

23 2. Each hearing officer appointed pursuant to paragraph (c) of
24 subsection 1 must be a resident of this State who is a graduate of:

25 (a) An accredited law school; or

26 (b) An accredited, 4-year college and has at least 5 years'
27 experience in public administration,

28 ➔ and who has completed a course of instruction in administrative
29 law, relating to the provisions of this chapter, offered by the office
30 of the district attorney for the county. This course must consist of at
31 least 4 hours of instruction in a classroom.

32 3. Any notice given by the board must be served in the manner
33 required for civil actions.

34 **Sec. 14.** NRS 266.355 is hereby amended to read as follows:

35 266.355 1. Except as otherwise provided in subsection 3 ~~§~~
36 ~~the~~ *or 4, a* city council may:

37 (a) Except as otherwise provided in NRS 598D.150 ~~§~~ *and*
38 *sections 19 to 26, inclusive, of this act*, regulate all businesses,
39 trades and professions.

40 (b) Except as otherwise provided in NRS 576.128, fix, impose
41 and collect a license tax for revenue upon all businesses, trades and
42 professions.

43 2. The city council may establish any equitable standard to be
44 used in fixing license taxes required to be collected pursuant to this
45 section.



1 3. The city council may license insurance agents, brokers,
2 analysts, adjusters and managing general agents within the
3 limitations and under the conditions prescribed in NRS 680B.020.

4 *4. A city council shall not require that a person who is*
5 *licensed as a contractor pursuant to chapter 624 of NRS obtain*
6 *more than one license to engage in the business of contracting or*
7 *pay more than one license tax related to engaging in the business*
8 *of contracting, regardless of the number of classifications or*
9 *subclassifications of licensing for which the person is licensed*
10 *pursuant to chapter 624 of NRS.*

11 **Sec. 15.** NRS 266.358 is hereby amended to read as follows:

12 266.358 1. If a city council requires a person to obtain a
13 license, permit or certificate to practice a profession or occupation
14 pursuant to NRS 266.355 ~~§~~ *or section 25 of this act*, an applicant
15 for the issuance or renewal of such a license, certificate or permit
16 shall submit to the city council the statement prescribed by the
17 Welfare Division of the Department of Human Resources pursuant
18 to NRS 425.520. The statement must be completed and signed by
19 the applicant.

20 2. The city council shall include the statement required
21 pursuant to subsection 1 in:

22 (a) The application or any other forms that must be submitted
23 for the issuance or renewal of the license, certificate or permit; or

24 (b) A separate form prescribed by the city council.

25 3. A license, certificate or permit may not be issued or renewed
26 by the city council pursuant to NRS 266.355 *or section 25 of this*
27 *act* if the applicant:

28 (a) Fails to submit the statement required pursuant to subsection
29 1; or

30 (b) Indicates on the statement submitted pursuant to subsection
31 1 that he is subject to a court order for the support of a child and is
32 not in compliance with the order or a plan approved by the district
33 attorney or other public agency enforcing the order for the
34 repayment of the amount owed pursuant to the order.

35 4. If an applicant indicates on the statement submitted pursuant
36 to subsection 1 that he is subject to a court order for the support of a
37 child and is not in compliance with the order or a plan approved by
38 the district attorney or other public agency enforcing the order for
39 the repayment of the amount owed pursuant to the order, the city
40 council shall advise the applicant to contact the district attorney or
41 other public agency enforcing the order to determine the actions that
42 the applicant may take to satisfy the arrearage.

43 **Sec. 16.** NRS 266.362 is hereby amended to read as follows:

44 266.362 1. If a city council receives a copy of a court order
45 issued pursuant to NRS 425.540 that provides for the suspension of



1 all professional, occupational and recreational licenses, certificates
2 and permits issued to a person who is the holder of a license,
3 certificate or permit to practice a profession or occupation issued by
4 the city council pursuant to NRS 266.355 **[H] or section 25 of this**
5 **act**, the city council shall deem the license, certificate or permit
6 issued to that person to be suspended at the end of the 30th day after
7 the date on which the court order was issued unless the city council
8 receives a letter issued to the holder of the license, certificate or
9 permit by the district attorney or other public agency pursuant to
10 NRS 425.550 stating that the holder of the license, certificate or
11 permit has complied with the subpoena or warrant or has satisfied
12 the arrearage pursuant to NRS 425.560.

13 2. A city council shall reinstate a license, certificate or permit
14 to practice a profession or occupation issued by the city council
15 pursuant to NRS 266.355 **or section 25 of this act** that has been
16 suspended by a district court pursuant to NRS 425.540 if the city
17 council receives a letter issued by the district attorney or other
18 public agency pursuant to NRS 425.550 to the person whose license,
19 certificate or permit was suspended stating that the person whose
20 license, certificate or permit was suspended has complied with the
21 subpoena or warrant or has satisfied the arrearage pursuant to
22 NRS 425.560.

23 **Sec. 17.** NRS 266.368 is hereby amended to read as follows:
24 266.368 An application for the issuance of a license, permit or
25 certificate to practice a profession or occupation pursuant to NRS
26 266.355 **or section 25 of this act** must include the social security
27 number of the applicant.

28 **Sec. 18.** Chapter 268 of NRS is hereby amended by adding
29 thereto the provisions set forth as sections 19 to 26, inclusive, of this
30 act.

31 **Sec. 19.** *As used in sections 19 to 26, inclusive, of this act,*
32 *unless the context otherwise requires, the words and terms defined*
33 *in sections 20 to 24, inclusive, of this act have the meanings*
34 *ascribed to them in those sections.*

35 **Sec. 20.** *“Apartment complex” means a building or group of*
36 *buildings, each building of which is arranged in several units of*
37 *connecting rooms, with each unit designed for independent*
38 *housekeeping.*

39 **Sec. 21.** *“Certificate” means a certificate to engage in*
40 *property management issued pursuant to section 25 of this act.*

41 **Sec. 22.** *“Property” means a hotel, motel or apartment*
42 *complex for which a business license issued by the city is required*
43 *for its operation.*

44 **Sec. 23.** *“Property management” means the physical,*
45 *administrative or financial management of a property.*



1 **Sec. 24.** *“Unit” means a structure or the part of a structure*
2 *that is occupied as, or designed or intended for occupancy as, a*
3 *residence or sleeping place by one person who maintains a*
4 *household or by two or more persons who maintain a common*
5 *household.*

6 **Sec. 25.** 1. *Except as otherwise provided in subsection 3,*
7 *the city council or other governing body of any incorporated city*
8 *in the State of Nevada, whether organized under general law or*
9 *special charter, may, by ordinance, require each person who*
10 *wishes to engage in property management in the incorporated*
11 *area of the city to obtain a certificate issued by the city council or*
12 *other governing body before engaging in property management.*

13 2. *If a city council or other governing body of an*
14 *incorporated city adopts an ordinance pursuant to subsection 1:*

15 (a) *Each person who engages in property management must*
16 *make application for a certificate to the city council or other*
17 *governing body of the incorporated city in which the property to be*
18 *managed is to be located. The application must be in a form and*
19 *manner prescribed by the city council or other governing body.*

20 (b) *The city council or other governing board of an*
21 *incorporated city may:*

22 (1) *Establish and collect a fee for the issuance or renewal*
23 *of a certificate.*

24 (2) *Grant or deny applications for the issuance or renewal*
25 *of a certificate.*

26 (3) *Impose conditions, limitations and restrictions upon a*
27 *certificate.*

28 (4) *Establish any other requirements necessary to carry out*
29 *the ordinance, including, without limitation, the imposition of a*
30 *penalty for a violation of the ordinance.*

31 (5) *Adopt, amend and repeal regulations relating to the*
32 *ordinance.*

33 3. *An ordinance adopted pursuant to the provisions of this*
34 *section must not apply to:*

35 (a) *A person who holds a license issued pursuant to chapter*
36 *645 of NRS; or*

37 (b) *A person engaging in property management of a property*
38 *where gaming is conducted under a nonrestricted gaming license*
39 *issued pursuant to NRS 463.170.*

40 **Sec. 26.** 1. *Except as otherwise provided in subsection 3,*
41 *the city council or other governing body of any incorporated city*
42 *in the State of Nevada, whether organized under general law or*
43 *special charter may, by ordinance, require that a property which is*
44 *located in the incorporated area of the city must be managed by a*



1 *person issued a certificate pursuant to the provisions of section 25*
2 *of this act.*

3 *2. If a city council or other governing body adopts an*
4 *ordinance pursuant to the provisions of subsection 1, the city*
5 *council or other governing body may:*

6 *(a) Establish any other requirements necessary to carry out the*
7 *ordinance, including, without limitation, the imposition of a*
8 *penalty for a violation of the ordinance.*

9 *(b) Adopt, amend and repeal regulations relating to the*
10 *ordinance.*

11 *3. An ordinance adopted pursuant to the provisions of this*
12 *section must not apply to:*

13 *(a) A property managed by a person who holds a license issued*
14 *pursuant to chapter 645 of NRS; or*

15 *(b) A property where gaming is conducted under a*
16 *nonrestricted license for gaming issued pursuant to NRS 463.170.*

17 **Sec. 27.** NRS 268.095 is hereby amended to read as follows:

18 268.095 1. The city council or other governing body of each
19 incorporated city in this State, whether organized under general law
20 or special charter, may:

21 (a) Except as otherwise provided in *subsection 2 and* NRS
22 268.0968 and 576.128, fix, impose and collect for revenues or for
23 regulation, or both, a license tax on all character of lawful trades,
24 callings, industries, occupations, professions and businesses
25 conducted within its corporate limits.

26 (b) Assign the proceeds of any one or more of such license taxes
27 to the county within which the city is situated for the purpose or
28 purposes of making the proceeds available to the county:

29 (1) As a pledge as additional security for the payment of any
30 general obligation bonds issued pursuant to NRS 244A.597 to
31 244A.655, inclusive;

32 (2) For redeeming any general obligation bonds issued
33 pursuant to NRS 244A.597 to 244A.655, inclusive;

34 (3) For defraying the costs of collecting or otherwise
35 administering any such license tax so assigned, of the county fair
36 and recreation board and of officers, agents and employees hired
37 thereby, and of incidentals incurred thereby;

38 (4) For operating and maintaining recreational facilities
39 under the jurisdiction of the county fair and recreation board;

40 (5) For improving, extending and bettering recreational
41 facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

42 (6) For constructing, purchasing or otherwise acquiring such
43 recreational facilities.

44 (c) Pledge the proceeds of any tax imposed on the revenues from
45 the rental of transient lodging pursuant to this section for the



1 payment of any general or special obligations issued by the city for
2 a purpose authorized by the laws of this State.

3 (d) Use the proceeds of any tax imposed pursuant to this section
4 on the revenues from the rental of transient lodging:

5 (1) To pay the principal, interest or any other indebtedness
6 on any general or special obligations issued by the city pursuant to
7 the laws of this State;

8 (2) For the expense of operating or maintaining, or both, any
9 facilities of the city; and

10 (3) For any other purpose for which other money of the city
11 may be used.

12 2. *The city council or other governing body of an*
13 *incorporated city shall not require that a person who is licensed as*
14 *a contractor pursuant to chapter 624 of NRS obtain more than*
15 *one license to engage in the business of contracting or pay more*
16 *than one license tax related to engaging in the business of*
17 *contracting, regardless of the number of classifications or*
18 *subclassifications of licensing for which the person is licensed*
19 *pursuant to chapter 624 of NRS.*

20 3. The proceeds of any tax imposed pursuant to this section
21 that are pledged for the repayment of general obligations may be
22 treated as "pledged revenues" for the purposes of NRS 350.020.

23 ~~[3-]~~ 4. No license to engage in any type of business may be
24 granted unless the applicant for the license signs an affidavit
25 affirming that the business has complied with the provisions of NRS
26 360.780. The city licensing agency shall provide upon request an
27 application for a business license pursuant to NRS 360.780.

28 ~~[4-]~~ 5. No license to engage in business as a seller of tangible
29 personal property may be granted unless the applicant for the license
30 presents written evidence that:

31 (a) The Department of Taxation has issued or will issue a permit
32 for this activity, and this evidence clearly identifies the business by
33 name; or

34 (b) Another regulatory agency of the State has issued or will
35 issue a license required for this activity.

36 ~~[5-]~~ 6. Any license tax levied under the provisions of this
37 section constitutes a lien upon the real and personal property of the
38 business upon which the tax was levied until the tax is paid. The lien
39 has the same priority as a lien for general taxes. The lien must be
40 enforced : ~~[in the following manner:]~~

41 (a) By recording in the office of the county recorder, within 6
42 months following the date on which the tax became delinquent or
43 was otherwise determined to be due and owing, a notice of the tax
44 lien containing the following:

45 (1) The amount of tax due and the appropriate year;



- 1 (2) The name of the record owner of the property;
- 2 (3) A description of the property sufficient for identification;
- 3 and

- 4 (4) A verification by the oath of any member of the board of
- 5 county commissioners or the county fair and recreation board; and

6 (b) By an action for foreclosure against such property in the
7 same manner as an action for foreclosure of any other lien,
8 commenced within 2 years after the date of recording of the notice
9 of the tax lien, and accompanied by appropriate notice to other
10 lienholders.

11 ~~[6-]~~ 7. The city council or other governing body of each
12 incorporated city may delegate the power and authority to enforce
13 such liens to the county fair and recreation board. If the authority is
14 so delegated, the governing body shall revoke or suspend the license
15 of a business upon certification by the board that the license tax has
16 become delinquent, and shall not reinstate the license until the tax is
17 paid. Except as otherwise provided in NRS 268.0966, all
18 information concerning license taxes levied by an ordinance
19 authorized by this section or other information concerning the
20 business affairs or operation of any licensee obtained as a result of
21 the payment of those license taxes or as the result of any audit or
22 examination of the books of the city by any authorized employee of
23 a county fair and recreation board for any license tax levied for the
24 purpose of NRS 244A.597 to 244A.655, inclusive, is confidential
25 and must not be disclosed by any member, official or employee of
26 the county fair and recreation board or the city imposing the license
27 tax unless the disclosure is authorized by the affirmative action of a
28 majority of the members of the appropriate county fair and
29 recreation board. Continuing disclosure may be so authorized under
30 an agreement with the Department of Taxation for the exchange of
31 information concerning taxpayers.

32 ~~[7-]~~ 8. The powers conferred by this section are in addition and
33 supplemental to, and not in substitution for, and the limitations
34 imposed by this section do not affect the powers conferred by, any
35 other law. No part of this section repeals or affects any other law or
36 any part thereof, it being intended that this section provide a
37 separate method of accomplishing its objectives, and not an
38 exclusive one.

39 **Sec. 28.** 1. This act becomes effective on July 1, 2005.

40 2. Sections 11, 12, 15, 16 and 17 of this act expire by limitation
41 on the date on which the provisions of 42 U.S.C. § 666 requiring
42 each state to establish procedures under which the state has
43 authority to withhold or suspend, or to restrict the use of
44 professional, occupational and recreational licenses of persons who:



- 1 (a) Have failed to comply with the subpoena or warrant relating
- 2 to a proceeding to determine the paternity of a child or to establish
- 3 or enforce an obligation for the support of a child; or
- 4 (b) Are in arrears in the payment for the support of one or more
- 5 children,
- 6 ➡ are repealed by the Congress of the United States.



