

SENATE BILL NO. 481—COMMITTEE ON TAXATION

MARCH 29, 2005

Referred to Committee on Taxation

SUMMARY—Makes various changes relating to Civil Air Patrol.
(BDR 32-1348)

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

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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 Civil Air Patrol; eliminating the limit on the amount that may be transferred to the Civil Air Patrol Account from the proceeds of the excise tax on aviation fuel; expanding the permissible use of money by the Civil Air Patrol; eliminating the prohibition against expenditures for official missions of the United States Air Force; 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 365.565 is hereby amended to read as follows:
2 365.565 1. The tax derived from aviation fuel must be
3 distributed quarterly from the Account for Taxes on Aviation Fuel
4 in the following manner:
5 (a) The amount of any optional tax must be remitted to the:
6 (1) Governmental entity which operates the airport at which
7 the optional tax was collected, if the airport is operated by a
8 governmental entity;
9 (2) Governmental entity which owns the airport at which the
10 optional tax was collected, if the airport is owned but not operated
11 by a governmental entity; or
12 (3) County in which is located the airport at which the
13 optional tax was collected, if the airport is neither owned nor
14 operated by a governmental entity.



(b) After deducting the amount allocated pursuant to paragraph (a), there must be transferred to the Civil Air Patrol Account, which is hereby created, for the ensuing fiscal year, ~~the sum not to exceed \$130,000 or~~ the total amount remaining in the Account for Taxes on Aviation Fuel . ~~the lesser of:~~

~~(c) After deducting the amounts allocated pursuant to paragraphs (a) and (b), any remaining balance in the Account for Taxes on Aviation Fuel must be remitted, in proportion to the amount of the mandatory tax collected at each airport, to the:~~

~~(1) Governmental entity which operates the airport at which the mandatory tax was collected, if the airport is operated by a governmental entity;~~

~~(2) Governmental entity which owns the airport at which the mandatory tax was collected, if the airport is owned but not operated by a governmental entity; or~~

~~(3) County in which is located the airport at which the mandatory tax was collected, if the airport is neither owned nor operated by a governmental entity.]~~

2. Any money received by a governmental entity pursuant to subsection 1, except for the money transferred to the Civil Air Patrol Account, must be used by that governmental entity in the same manner as money allocated to a governmental entity pursuant to NRS 365.545.

3. The amount transferred to the Civil Air Patrol Account pursuant to this section must be expended for the support of the Nevada Wing of the Civil Air Patrol and is in addition to and separate from any legislative appropriations made to the Civil Air Patrol Account for the support of that Wing.

4. Money in the Civil Air Patrol Account may be paid out only upon claims certified by the Wing Commander and the Wing Finance Officer and approved by the State Board of Examiners, in the same manner as other claims against the State are paid.

5. Money in the Civil Air Patrol Account may be used only by the Wing to:

(a) Carry out its search, rescue and emergency operations ~~and~~ , *homeland defense and narcotics interdiction missions;*

(b) Maintain a headquarters; and

(c) Purchase, maintain and repair emergency and training equipment.

6. No money in the Civil Air Patrol Account may be expended for:

(a) The purchase of any aircraft;

(b) Travel expenses; *or*

(c) Training expenses . ~~the lesser of~~



~~—(d) Fuel for vehicles or aircraft used in an official mission of the United States Air Force.]~~

7. Any person who makes a claim against the Civil Air Patrol Account shall reimburse the Account if payment for the claim is also received from another source.

8. As used in this section:

(a) "Mandatory tax" means the tax on aviation fuel collected pursuant to NRS 365.170 without regard to any optional tax.

(b) "Optional tax" means a tax on aviation fuel imposed pursuant to NRS 365.203.

Sec. 2. NRS 413.010 is hereby amended to read as follows:

413.010 Money may be appropriated by the Legislature from the State General Fund for the support of Nevada Wing 27001 of the Civil Air Patrol to:

1. Carry out crash, rescue ~~and~~ *and* emergency operations, *support federal, state and local law enforcement agencies in homeland defense and narcotics interdiction missions,* and *provide* organization and training therefor;

2. Provide for cadet training activities; and

3. Purchase, repair and maintain emergency and training equipment.

Sec. 3. This act becomes effective on July 1, 2005.



