

SENATE BILL NO. 47—COMMITTEE ON NATURAL RESOURCES
(ON BEHALF OF THE STATE DEPARTMENT OF AGRICULTURE)

PREFILED JANUARY 30, 2007

Referred to Committee on Natural Resources

SUMMARY—Revises certain provisions concerning the taxation of livestock and sheep. (BDR 50-623)

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 agriculture; repealing the provision that establishes the manner of determining the county in which livestock or sheep are deemed to be located for the purposes of administering certain taxes; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

- 1 The State Department of Agriculture administers, on a statewide basis, various
- 2 taxes on livestock and sheep. (NRS 562.170, 567.110, 571.035) This bill repeals a
- 3 provision that establishes the manner of determining the county in which livestock
- 4 or sheep are deemed to be located for the purposes of administering those taxes.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 **Section 1.** NRS 575.110 is hereby repealed.
- 2 **Sec. 2.** This act becomes effective upon passage and approval.



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TEXT OF REPEALED SECTION

575.110 Location of livestock and sheep. For the purposes of NRS 575.080 to 575.230, inclusive, livestock and sheep subject to taxation shall be deemed to be located in the county where the owner of the livestock or sheep has his principal place of livestock or sheep business in this State.

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