

SENATE BILL NO. 505—COMMITTEE ON TAXATION

(ON BEHALF OF THE LEGISLATIVE COMMITTEE ON PUBLIC LANDS)

MARCH 26, 2007

Referred to Committee on Taxation

SUMMARY—Requires a portion of the proceeds of the basic governmental services tax to be deposited with the State Treasurer for credit to the Trust Fund for the Control of Weeds. (BDR 32-399)

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

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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 taxes; requiring a certain portion of the proceeds of the basic governmental services tax to be deposited with the State Treasurer for credit to the Trust Fund for the Control of Weeds; increasing the basic governmental services tax; creating the Trust Fund for the Control of Weeds; providing for the administration of the Fund; creating the Board of Trustees for the Fund; providing for its membership; setting forth the duties of the Board; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law provides for the imposition of a basic governmental services tax upon a vehicle in an amount that is equal to 4 cents on each \$1 of valuation of the vehicle as determined by the Department of Motor Vehicles. (NRS 371.040) The governmental services tax is due on the first day of the registration year for the vehicle, and must be paid together with the registration or renewal of registration of the vehicle. (NRS 371.110) With certain exceptions, the proceeds of the governmental services tax must be deposited in the Motor Vehicle Fund. (NRS 371.230)

Section 2 of this bill increases the annual amount of the basic governmental services tax from 4 cents for each \$1 of valuation of the vehicle to 4.01 cents for each \$1 of that valuation. **Section 1** of this bill states that the portion of the proceeds of the basic governmental services tax that represents the increase in the tax must be deposited into a new fund created by **section 6** of this bill entitled



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the Trust Fund for the Control of Weeds. **Section 6** further provides that any gift, appropriation, contribution, grant or bequest of money accepted by the Board of Trustees for the Trust Fund for the Control of Weeds must be deposited into the Fund and that, during each fiscal year, the Board may expend not more than \$1,500,000 from the Fund to carry out the provisions of the bill.

Section 7 of this bill establishes the Board of Trustees for the Trust Fund for the Control of Weeds. Seven members of the Board must be appointed by the Governor, and five members serve ex officio, including the Director of the State Department of Agriculture, the Director of the State Department of Conservation and Natural Resources, the Director of the Department of Wildlife, the Director of the Agricultural Experiment Station of the Nevada System of Higher Education and the Director of the Agricultural Extension Department of the Public Service Division of the Nevada System of Higher Education. Each member of the Board serves for a term of 1 year.

Section 8 of this bill requires the Board to establish a program for the control of weeds in this State. The program must include provisions such as mapping areas of the State that are adversely affected by weeds and awarding matching money to a person or governmental entity for activities relating to the control of weeds. In addition, **section 8** authorizes the Board to enter into agreements, retain employees and adopt regulations to carry out the provisions of the bill.

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

Section 1. Chapter 371 of NRS is hereby amended by adding thereto a new section to read as follows:

An amount of the proceeds of the basic governmental services tax that is equal to 0.01 percent of each \$1 of valuation of a vehicle pursuant to NRS 371.040 must be deposited with the State Treasurer for credit to the Trust Fund for the Control of Weeds.

Sec. 2. NRS 371.040 is hereby amended to read as follows:

371.040 The annual amount of the basic governmental services tax throughout the State is ~~4~~ **4.01** cents on each \$1 of valuation of the vehicle as determined by the Department.

Sec. 3. NRS 371.230 is hereby amended to read as follows:

371.230 Except as otherwise provided in NRS 371.1035, 482.180 ~~for 482.181,~~ **482.181 and section 1 of this act**, money collected by the Department for governmental services taxes and penalties pursuant to the provisions of this chapter must be deposited with the State Treasurer to the credit of the Motor Vehicle Fund.

Sec. 4. NRS 482.180 is hereby amended to read as follows:

482.180 1. The Motor Vehicle Fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the Department must be deposited in the State Treasury for credit to the Motor Vehicle Fund.



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2. The interest and income on the money in the Motor Vehicle Fund, after deducting any applicable charges, must be credited to the State Highway Fund.

3. Any check accepted by the Department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the Motor Vehicle Fund or the county to which the payment was credited pursuant to this section or NRS 482.181, in the proper proportion.

4. Except as otherwise provided in subsection 6 **and section 1 of this act**, all money received or collected by the Department for the basic governmental services tax must be distributed in the manner set forth in NRS 482.181.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the State Highway Fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the Department shall pay every item of expense.

6. The Department shall withhold 6 percent from the amount of the governmental services tax collected by the Department as a commission. From the amount of the governmental services tax collected by a county assessor, the State Controller shall credit 1 percent to the Department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor. All money withheld by or credited to the Department pursuant to this subsection must be used only for the administration of this chapter as authorized by the Legislature pursuant to subsection 5.

7. When the requirements of this section and NRS 482.181 have been met, and when directed by the Department, the State Controller shall transfer monthly to the State Highway Fund any balance in the Motor Vehicle Fund.

8. If a statute requires that any money in the Motor Vehicle Fund be transferred to another fund or account, the Department shall direct the **State** Controller to transfer the money in accordance with the statute.

Sec. 5. Chapter 555 of NRS is hereby amended by adding thereto the provisions set forth as sections 6, 7 and 8 of this act.

Sec. 6. 1. *The Trust Fund for the Control of Weeds is hereby created in the State Treasury as a trust fund. The Board shall administer the Fund. All money received by the State Treasurer pursuant to section 1 of this act must be deposited in the Fund.*



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1 2. The money in the Fund must be invested as other state
2 funds are invested. Any interest and income earned on the money
3 in the Fund must, after deducting any applicable charges, be
4 credited to the Fund. Any money remaining in the Fund at the end
5 of a fiscal year does not revert to the State General Fund, and the
6 balance in the Fund must be carried forward.

7 3. The Board may, during a fiscal year, expend not more than
8 \$1,500,000 from the Fund to carry out the provisions of this
9 section and sections 7 and 8 of this act.

10 4. Claims against the Fund must be paid as other claims
11 against the State are paid.

12 5. The Board may accept any gift, appropriation,
13 contribution, grant or bequest of money from any public or private
14 source. Any money accepted pursuant to this subsection must be
15 deposited in the State Treasury for credit to the Fund.

16 **Sec. 7. 1.** The Board of Trustees for the Trust Fund for the
17 Control of Weeds is hereby created. The Governor shall appoint
18 the following persons to serve as members of the Board:

19 (a) One member who is a representative of conservation
20 interests;

21 (b) One member who is a representative of outdoor
22 recreational activities;

23 (c) One member who is a representative of the farming
24 industry;

25 (d) One member who is a representative of the ranching
26 industry;

27 (e) One member who is a representative of the mining
28 industry;

29 (f) One member who is an elected officer of a county or
30 incorporated city in this State; and

31 (g) One member who is a representative of the general public.

32 2. In addition to the members appointed pursuant to
33 subsection 1, the following persons serve as ex officio members of
34 the Board:

35 (a) The Director of the State Department of Agriculture;

36 (b) The Director of the State Department of Conservation and
37 Natural Resources;

38 (c) The Director of the Department of Wildlife;

39 (d) The Director of the Agricultural Experiment Station of the
40 Nevada System of Higher Education; and

41 (e) The Director of the Agricultural Extension Department of
42 the Public Service Division of the Nevada System of Higher
43 Education.

44 3. After the initial terms, each member of the Board serves
45 for a term of 1 year. A vacancy in the membership of the Board



1 *must be filled in the same manner as the original appointment. A*
2 *member may be reappointed.*

3 *4. Each member of the Board:*

4 *(a) Serves without compensation; and*

5 *(b) While engaged in the business of the Board, is entitled to*
6 *receive the per diem allowance and travel expenses provided for*
7 *state officers and employees generally.*

8 *5. An ex officio member of the Board may designate a person*
9 *to represent him at any meeting of the Board. The person*
10 *designated may exercise all the duties, rights and privileges of the*
11 *member he represents.*

12 **Sec. 8.** *1. The Board shall establish a program for the*
13 *control of weeds in this State. The program must include, without*
14 *limitation:*

15 *(a) Provisions for increasing the knowledge and awareness of*
16 *the residents of this State concerning issues relating to the*
17 *existence, control and abatement of weeds;*

18 *(b) Provisions for dividing this State into not less than six*
19 *districts for the control of weeds;*

20 *(c) Provisions for mapping each area within a district*
21 *established pursuant to paragraph (b) that is adversely affected by*
22 *weeds within that district and the extent to which weeds have been*
23 *controlled or abated within that district;*

24 *(d) Provisions for assisting any federal, state or local*
25 *governmental entity in conducting activities relating to the control*
26 *or abatement of weeds within a district established pursuant to*
27 *paragraph (b), including, without limitation, the prevention of*
28 *fires or rehabilitating areas that have been destroyed by fires*
29 *within the district; and*

30 *(e) Provisions for awarding matching money to any person or*
31 *governmental entity for activities relating to the control or*
32 *abatement of weeds in this State.*

33 *2. The Board may:*

34 *(a) Enter into any contract or any other agreement to carry out*
35 *the provisions of this section and sections 6 and 7 of this act;*

36 *(b) Employ any specialist, professional consultant or any*
37 *person to assist the Board in carrying out those provisions; and*

38 *(c) Adopt regulations to carry out those provisions.*

39 **Sec. 9.** NRS 555.005 is hereby amended to read as follows:

40 555.005 As used in this chapter, unless the context requires
41 otherwise:

42 1. *“Board” means the Board of Trustees for the Fund.*

43 2. *“Department” means the State Department of Agriculture.*

44 ~~2-1~~ 3. *“Director” means the Director of the Department.*



~~[3-]~~ 4. “Fund” means the Trust Fund for the Control of Weeds created pursuant to section 6 of this act.

5. “Noxious weed” means any species of plant which is, or is likely to be, detrimental or destructive and difficult to control or eradicate.

~~[4-]~~ 6. “Vertebrate pest” means any animal of the subphylum Vertebrata, except predatory animals, which is normally considered to be a pest, including a gopher, ground squirrel, rat, mouse, starling, blackbird and any other animal which the Director may declare to be a pest.

Sec. 10. NRS 706.211 is hereby amended to read as follows:

706.211 ~~[A-]~~ *Except as otherwise provided in section 1 of this act, all* money collected by the Department under the provisions of NRS 706.011 to 706.861, inclusive, must be deposited in the State Treasury for credit to the Motor Vehicle Fund. Except as otherwise provided in this chapter and NRS 482.180 and 482.181, *and section 1 of this act,* all money collected under the provisions of NRS 706.011 to 706.861, inclusive, must be used for the construction, maintenance and repair of the public highways of this State.

Sec. 11. As soon as practicable after July 1, 2007, the Governor shall appoint to the Board of Trustees for the Trust Fund for the Control of Weeds created by section 7 of this act:

1. Three members whose terms expire July 1, 2008; and
2. Four members whose terms expire July 1, 2009.

Sec. 12. This act becomes effective on July 1, 2007.

