

ASSEMBLY BILL NO. 193—ASSEMBLYMEN KIRKPATRICK, BOBZIEN,
HARDY, CONKLIN; AIZLEY, DENIS, KOIVISTO, PIERCE AND
SETTELMAYER

FEBRUARY 18, 2009

JOINT SPONSORS: SENATORS COFFIN; AND CARE

Referred to Committee on Government Affairs

SUMMARY—Provides for reporting by certain governmental
entities concerning the collection of fees and taxes.
(BDR S-243)

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 state financial administration; requiring certain
governmental entities to report periodically to the Interim
Finance Committee concerning the collection and
abatement of fees and taxes; and providing other matters
properly relating thereto.

Legislative Counsel's Digest:

1 This bill requires certain governmental entities of this State, beginning with the
2 fourth quarter of Fiscal Year 2008-2009 and concluding with the third quarter of
3 Fiscal Year 2010-2011, to report to the Interim Finance Committee within 60 days
4 after the end of the immediately preceding fiscal quarter regarding the taxes and
5 fees that: (1) were legally due to be paid to the entity; (2) the entity was able to
6 collect; and (3) the entity did not collect or was otherwise unable to collect, to the
7 extent that such information is available to the entity. This bill also requires the
8 Commission on Economic Development to report to the Interim Finance
9 Committee on the same time schedule regarding each tax or fee that the
10 Commission abated, exempted or otherwise waived and the duration of the
11 applicable abatement, exemption or waiver. All reports required to be filed pursuant
12 to this bill are required to be submitted on a form provided by the Director of the
13 Legislative Counsel Bureau.



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

Section 1. 1. Beginning on July 1, 2009, and extending through April 15, 2011, the following governmental entities shall, within 60 days after the end of the immediately preceding fiscal quarter, file with the Interim Finance Committee a report that complies with the requirements of subsection 2:

(a) The Department of Taxation.

(b) The State Gaming Control Board.

(c) The Department of Motor Vehicles.

(d) The Department of Employment, Training and Rehabilitation.

(e) The Department of Business and Industry.

(f) The Office of the State Controller.

(g) The Office of the Secretary of State.

2. Each report required to be filed pursuant to subsection 1 must be submitted on a form provided by the Director of the Legislative Counsel Bureau and include the following components:

(a) A statement of all taxes and fees that were legally due to be paid to the particular governmental entity in the immediately preceding fiscal quarter;

(b) A statement of the total of all taxes and fees that the particular governmental entity actually collected in the immediately preceding fiscal quarter;

(c) A statement of all taxes and fees that the particular governmental entity, in the immediately preceding fiscal quarter, failed to collect or otherwise did not collect as the result of an abatement, exemption or another reason, to the extent that such information is available to the governmental entity;

(d) A statement of the total amount of all taxes and fees that remain legally due to be paid to the particular governmental entity for any past fiscal years up to and including the immediately preceding fiscal quarter of the current fiscal year; and

(e) Such other information relating to the provisions of this section as may be requested by the Director of the Legislative Counsel Bureau.

Sec. 2. 1. Beginning on July 1, 2009, and extending through April 15, 2011, the Commission on Economic Development shall, within 60 days after the end of the immediately preceding fiscal quarter, file with the Interim Finance Committee a report that complies with the requirements of subsection 2.

2. Each report required to be filed pursuant to subsection 1 must be submitted on a form provided by the Director of the Legislative Counsel Bureau and include a description of every



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1 abatement, exemption or other type of waiver that the Commission
2 on Economic Development granted with respect to a tax or fee
3 during the immediately preceding fiscal quarter. The description
4 must include, without limitation:
5 (a) An estimate of the total amount of money the payment of
6 which was abated, exempted or otherwise waived;
7 (b) The duration of the abatement, exemption or other type of
8 waiver; and
9 (c) Such other information relating to the provisions of this
10 section as may be requested by the Director of the Legislative
11 Counsel Bureau.
12 **Sec. 3.** This act becomes effective upon passage and approval.

