

ASSEMBLY BILL NO. 375—ASSEMBLYWOMAN MCCLAIN

MARCH 16, 2009

Referred to Committee on Taxation

SUMMARY—Requires a portion of the proceeds of property taxes currently levied for cooperative extension programs to be used to provide services for senior citizens. (BDR 38-122)

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 state financial administration; requiring a portion of the proceeds of property taxes currently levied for cooperative extension programs to be used by the Aging Services Division of the Department of Health and Human Services for services for senior citizens; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Under existing law, each county participating in a cooperative agreement with
2 the Director of the Agricultural Extension Department of the Public Service
3 Division of the Nevada System of Higher Education must include a county levy of
4 not less than 1 cent on each \$100 of taxable property to provide for agricultural
5 extension work pursuant to the agreement. (NRS 549.020) **Section 2** of this bill
6 provides that the proceeds of one-half cent of each \$100 of taxable property must
7 be deposited into a special account to be administered by the Aging Services
8 Division of the Department of Health and Human Services. **Section 1** of this bill
9 requires the Aging Services Division to use the money in the account to provide
10 various services to the senior citizens of this State.

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

1 **Section 1.** Chapter 427A of NRS is hereby amended by
2 adding thereto a new section to read as follows:

3 ***1. The Administrator shall establish with the State Treasurer***
4 ***a special account in the State General Fund to be used to provide***



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1 *services to senior citizens pursuant to subsection 2. Any money*
2 *received by the State Treasurer pursuant to NRS 549.020 must be*
3 *deposited in the special account. The special account is restricted*
4 *to the use specified, and the balance in the account must be*
5 *carried forward to the next fiscal year.*

6 *2. The Administrator shall administer the special account*
7 *established pursuant to subsection 1. Money in the special account*
8 *must be used to provide programs, services, resources or*
9 *educational materials for the senior citizens of this State, and must*
10 *not be used to defray the expenses of the administration of the*
11 *Division.*

12 **Sec. 2.** NRS 549.020 is hereby amended to read as follows:

13 549.020 1. The Director of the Agricultural Extension
14 Department of the Public Service Division of the Nevada System of
15 Higher Education shall prepare and submit to the board of county
16 commissioners, for each county participating, an annual financial
17 budget covering the county, state and federal funds cooperating in
18 the cost of educational, research, outreach and service programs
19 pertaining to agriculture, community development, health and
20 nutrition, horticulture, personal and family development, and natural
21 resources in the rural and urban communities in the State of Nevada.

22 2. The budget must be adopted by the board of county
23 commissioners and certified as a part of the annual county budget,
24 and the county tax levy provided for agricultural extension work in
25 the annual county budget must include a levy of not less than 1 cent
26 on each \$100 of taxable property. If the proceeds of the county tax
27 levy of 1 cent are insufficient to meet the county's share of the
28 cooperative agricultural extension work, as provided in the
29 combined annual financial budget, the board of county
30 commissioners may, by unanimous vote, levy an additional tax so
31 that the total in no instance exceeds 5 cents on each \$100 of the
32 county tax rate.

33 3. The proceeds of such a tax must *be distributed as follows:*

34 *(a) The proceeds attributable to one-half cent of each \$100 of*
35 *taxable property must be remitted to the State Controller for credit*
36 *to a special account in the State General Fund established*
37 *pursuant to section 1 of this act.*

38 *(b) The remainder of those proceeds must* be placed in the
39 agricultural extension fund in each county treasury and must be paid
40 out on claims drawn by the agricultural extension agent of the
41 county as designated by the Director of the Agricultural Extension
42 Department of the Public Service Division of the Nevada System of
43 Higher Education, when approved by the Director and
44 countersigned by the Treasurer of the Nevada System of Higher
45 Education.



1 4. A record of all such claims approved and paid, segregated by
2 counties, must be kept by the Treasurer of the Nevada System of
3 Higher Education. The cost of maintaining the record must be paid
4 from state funds provided for by this chapter.

5 5. The State's cooperative share of the cost of such agricultural
6 extension work, as entered in the budget described in this section,
7 must not be more than a sum equal to the proceeds of 1 cent of such
8 county tax rate; but when the proceeds of a 1-cent tax rate are
9 insufficient to carry out the provisions of the budget previously
10 adopted, the Director of the Agricultural Extension Department of
11 the Public Service Division of the Nevada System of Higher
12 Education is authorized to supplement the State's cooperative share
13 from the funds as may be made available in the Public Service
14 Division Fund of the Nevada System of Higher Education.

15 **Sec. 3.** This act becomes effective on July 1, 2009.

