

Amendment No. 411

Senate Amendment to Senate Bill No. 177

(BDR 32-929)

Proposed by: Senate Committee on Taxation**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	☐	Lost	☐	_____	Adopted	☐	Lost	☐	_____
Concurred In	☐	Not	☐	_____	Concurred In	☐	Not	☐	_____
Receded	☐	Not	☐	_____	Receded	☐	Not	☐	_____

EXPLANATION: Matter in (1) **blue bold italics** is new language in the original bill; (2) **green bold italic underlining** is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) ~~orange double underlining~~ is deleted language in the original bill that is proposed to be retained in this amendment; and (6) **green bold dashed underlining** is newly added transitory language.

TMC



Date: 4/13/2009

S.B. No. 177—Requires the Department of Taxation to create on the Internet a searchable database of tax rates in this State. (BDR 32-929)



SENATE BILL NO. 177—SENATORS RAGGIO, NOLAN, TOWNSEND, WASHINGTON, CEGAVSKE; AMODEI, CARE, COFFIN, COPENING, HORSFORD, LEE, MCGINNESS, PARKS, RHOADS AND WIENER

MARCH 9, 2009

Referred to Committee on Taxation

SUMMARY—Requires the Department of Taxation to create on the Internet a searchable database of certain tax rates in this State. (BDR 32-929)

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 taxation; requiring the Department of Taxation to create and make publicly available on an Internet website a searchable database of the rates of ~~all~~ certain taxes levied by this State or a local government; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

This bill requires the Department of Taxation to create and make publicly available on an Internet website established and maintained by the Department a searchable database of the rates of ~~all~~ certain taxes levied by this State or a local government. The website must provide a user with the rate of each such state and local tax which may be applicable to the user and the combined rate of all such taxes. For the purposes of this bill, "local government" means every political subdivision or other entity which has the right to levy or receive money from ad valorem taxes or other taxes, including, without limitation, counties, cities, towns, school districts and certain other districts.

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

Section 1. Chapter 360 of NRS is hereby amended by adding thereto a new section to read as follows:

1. The Department shall create and make publicly available on an Internet website established and maintained by the Department a searchable database of the rates of all taxes levied by this:

(a) This State pursuant to this title which are administered by the Department; or

(b) A local government.

2. ~~The~~ To the extent of available money and resources, the database must be accessible by entering a zip code or street address, ~~for by clicking on a map of~~

~~this State that allows a user to access the tax rates that may be applicable within the jurisdiction of a local government selected by the user.~~

3. The database must provide a user with:

(a) The rate of each such state and local tax which may be applicable to a taxpayer who resides ~~within the jurisdiction of the local government selected by the user on the map or~~ within the zip code or at the street address entered by the user on the website; and

(b) The combined rate of all those taxes.

4. ~~The~~ To the extent of available money and resources, the website ~~must~~ should be designed to provide ~~for~~ :

(a) A user with access to tax-rate calculators that allow the user to calculate the amount of taxes that he may be liable to pay, including, without limitation, property taxes, sales and use taxes and business taxes, based on the tax rates provided to the user pursuant to subsection 3 ~~for~~ ; and

(b) A map search function which allows a user, by clicking on a map of this State, to access the tax rates that may be applicable within the jurisdiction of a local government selected by the user and the combined rate of all those taxes.

5. As used in this section, "local government" means every political subdivision or other entity which has the right to levy or receive money from ad valorem taxes or other taxes, including, without limitation, counties, cities, towns, school districts and other districts organized pursuant to chapters 244, 309, 318, 379, 450, 473, 474, 539, 541, 543 and 555 of NRS.

Sec. 2. This act becomes effective on January 1, 2010.