

Amendment No. 298

Senate Amendment to Senate Bill No. 278

(BDR 40-1061)

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

Adoption of this amendment will REMOVE the 2/3s majority vote requirement from S.B. 278.

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

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.

CLP/SLP



Date: 4/13/2009

S.B. No. 278—Authorizes the establishment of health districts in certain less populous counties. (BDR 40-1061)



SENATE BILL NO. 278—SENATOR MCGINNESS

MARCH 16, 2009

Referred to Committee on Health and Education

SUMMARY—~~[Authorizes the establishment of health districts in certain less populous counties.]~~ Requiring the Legislative Committee on Health Care to study certain issues concerning the provision of public health. (BDR ~~[40-1061]~~ S-1061)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 health districts; ~~[providing for]~~ requiring the Legislative Committee on Health Care to study the establishment of a health district in a county whose population is less than 100,000; ~~[specifying the powers, duties and authority of the district board of health of such a health district; authorizing the district board of health to levy an ad valorem tax; impose a sales and use tax and issue general and special obligations; providing that certain limitations upon revenue from ad valorem taxes do not apply to revenue from a tax levied by the district board of health; providing that an ad valorem tax imposed by the district board of health is exempt from certain partial abatements from taxation under certain circumstances; providing that an obligation issued by the district board of health is subject to the provisions of the Local Government Securities Law;]~~ requiring the Legislative Committee on Health Care to study issues concerning the consolidation and integration of public health and social services in a county whose population is 400,000 or more; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

~~[Existing law requires the establishment of a health district in a county whose population is more than 400,000 (currently Clark County) and authorizes the establishment of a health district in a county whose population is less than 400,000 (currently counties other than Clark County). (NRS 439.362, 439.370)]~~

~~Sections 2-17 of this bill authorize the establishment of a health district in a county whose population is less than 100,000 (currently counties other than Clark and Washoe Counties). Section 2 authorizes the establishment of a health district by a single county or two or more adjacent counties with the approval of the State Board of Health. Sections 4 and 5 require the abolition of any county board of health within the health district.~~

~~Sections 6 and 7 prescribe the membership of the district board of health and the terms of the appointed members of the board. Sections 8-14 prescribe the general powers, duties and authority of the district board of health.~~

~~Section 15 authorizes the district board of health to: (1) impose a tax upon all taxable property within the health district at a rate of not more than 15 cents on each \$100 of assessed valuation; (2) impose a tax at the rate of up to one quarter of 1 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in the health district; and (3) issue general or special obligations.~~

~~Sections 15, 28 and 29 of this bill provide that the limitations in chapter 254 of NRS upon revenue from taxes ad valorem do not apply to revenue from a tax levied by the district board of health. (NRS 254.59811, 261.453) Section 30 of this bill additionally provides that the amount of any ad valorem tax imposed pursuant to section 15 is exempt from certain partial abatements from taxation provided pursuant to chapter 261 of NRS for the first fiscal year in which the tax is imposed. (NRS 261.4726) Section 16 requires that any regulation of the district board of health that imposes a tax on the gross receipts of any retailer contain provisions substantially similar to the provisions of the Local School Support Tax Law. (Chapter 374 of NRS) Sections 15 and 20-26 of this bill provide that any general or special obligation issued by the district board of health must comply with the provisions of the Local Government Securities Law. (NRS 250.020, 250.500-250.720)~~

~~Section 17 provides that any regulation proposed by the district board of health to impose or increase a tax must be approved by: (1) the affirmative vote of at least two thirds of the members of the district board of health; and (2) the affirmative vote of at least one member of the district board of health from each county which participated in establishing the district.]~~

~~This bill requires the Legislative Committee on Health Care to study: (1) the feasibility of establishing a health district in a county whose population is less than 100,000 (currently counties other than Clark and Washoe Counties); and (2) the feasibility of consolidating or integrating certain public health and social services provided in a county whose population is 400,000 or more (currently Clark County).~~

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

~~Section 1. [Chapter 429 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 17, inclusive, of this act.] (Deleted by amendment.)~~

~~Sec. 2. [The provisions of sections 2 to 17, inclusive, of this act apply to a county whose population is less than 100,000.] (Deleted by amendment.)~~

~~Sec. 3. [By affirmative vote of:~~

~~1. The board of county commissioners of a county; or~~

~~2. The boards of county commissioners of two or more adjacent counties, and with the approval of the State Board of Health, there may be established a health district with a health department consisting of a district health officer and a district board of health.] (Deleted by amendment.)~~

~~Sec. 4. [If any county establishes a district board of health, the county board of health must be abolished, and the district board of health must be given the same powers, duties and authority that the county board of health had before the establishment of the district board of health.] (Deleted by amendment.)~~

~~Sec. 5. [If two or more adjacent counties establish a district board of health, all county boards of health in that district must be abolished.] (Deleted by amendment.)~~

~~Sec. 6. [1. For a district board of health established by a single county, the district board of health must consist of:~~

~~(a) The members of the board of county commissioners;~~

~~(b) The district health officer; and~~

~~(c) One member who is a physician licensed to practice medicine in this State and who practices medicine within the boundaries of the health district, to be appointed by the district board of health.~~

~~2. If the district board of health does not appoint the member described in paragraph (c) of subsection 1 within 30 days after the organization of the district health department, the State Health Officer may appoint the member.~~

~~3. The members of the board of county commissioners and the district health officer serve as ex officio members of the district board of health. The appointed member of the district board of health serves a term of 2 years. A vacancy must be filled in the same manner as the original appointment for the remainder of the unexpired term.] (Deleted by amendment.)~~

~~Sec. 7. [1. For a district board of health established by two or more adjacent counties, the district board of health must consist of:~~

~~(a) Two members of the board of county commissioners in each such county in which the board of county commissioners consists of five members, appointed by the respective board of county commissioners;~~

~~(b) One member of the board of county commissioners in each such county in which the board of county commissioners consists of three members, appointed by the respective board of county commissioners;~~

~~(c) The district health officer; and~~

~~(d) One member who is a physician licensed to practice medicine in this State and who practices medicine within the boundaries of the health district, to be appointed by the district board of health.~~

~~2. If the district board of health does not appoint the member described in paragraph (d) of subsection 1 within 30 days after the organization of the district health department, the State Health Officer may appoint the member.~~

~~3. The district health officer serves as an ex officio member of the district board of health. The appointed members of the district board of health serve terms of 2 years. A vacancy must be filled in the same manner as the original appointment for the remainder of the unexpired term.] (Deleted by amendment.)~~

~~Sec. 8. [1. The district board of health shall meet in January of each year to organize and elect a chairman and a secretary from among its members.~~

~~2. The district board of health may meet at such other times and in such locations as the board determines by resolution.~~

~~3. Special meetings may be held upon notice to each member of the district board of health as often as and in such places within the health district as the needs of the board require.~~

~~4. A majority of the members of the district board of health constitutes a quorum but, except as otherwise provided in section 17 of this act, a majority of the board is required to exercise any power conferred on the board.~~

~~5. The district board of health shall adopt written policies and procedures for administering the board and maintaining its programs, projects and activities.~~

~~6. The district board of health shall maintain records of all proceedings and minutes of all meetings, which must be open to inspection.~~

~~7. The members of the district board of health serve without additional compensation for their services, but are entitled to reimbursement for necessary expenses for attending meetings or otherwise engaging in the business of the district board of health.] (Deleted by amendment.)~~

~~Sec. 9. [1. The district board of health shall appoint a district health officer for the district.~~

~~2. The district health officer must be appointed on the basis of his graduate education in public health, his training, his experience and his interest in public health and related programs.~~

~~3. The district health officer has full authority as a county health officer in the health district.~~

~~4. Any clinical program of a district board of health which requires medical assessment must be carried out under the direction of a physician.~~

~~5. The district health officer is entitled to receive a salary fixed by the district board of health and serves at the pleasure of the board.~~ (Deleted by amendment.)

~~Sec. 10. [The district board of health may designate the county treasurer of a county within the health district to act as the ex officio treasurer of the health district, or it may designate any other qualified person to fill the office. The treasurer of the health district shall~~

~~1. Keep permanent accounts of all money received by, disbursed for and on behalf of the health district; and~~

~~2. Administer the health district fund created by the district board of health pursuant to section 12 of this act.]~~ (Deleted by amendment.)

~~Sec. 11. [The district board of health shall prepare an annual operating budget for the health district.]~~ (Deleted by amendment.)

~~Sec. 12. [1. The district board of health shall create a health district fund. 2. The money in the fund may only be used to provide funding for the health district.]~~ (Deleted by amendment.)

~~Sec. 13. [1. The district board of health may:~~

~~(a) Receive and disburse money from the Federal Government;~~

~~(b) Submit project applications and programs of projects to federal agencies; and~~

~~(c) Enter into formal agreements with federal agencies concerning projects and programs.~~

~~2. The district board of health may accept and disburse contributions from private sources, the State, and the counties, cities and towns within the jurisdiction of the board to match federal money for any project or program. All such contributions must be deposited with the treasurer of the district board of health for credit to the health district fund created by the district board of health pursuant to section 12 of this act.]~~ (Deleted by amendment.)

~~Sec. 14. [1. The district board of health has the powers, duties and authority of a county board of health in the health district.~~

~~2. The district health department has jurisdiction over all public health matters in the health district, except in matters concerning emergency medical services pursuant to the provisions of chapter 450B of NRS.~~

~~3. In addition to any other powers, duties and authority conferred on a district board of health by this section, the district board of health may adopt regulations consistent with law, which must take effect immediately on their approval by the State Board of Health, to:~~

~~(a) Prevent and control nuisances;~~

~~(b) Regulate sanitation and sanitary practices in the interests of the public health;~~

~~(c) Provide for the sanitary protection of water and food supplies;~~

~~(d) Provide for mental health services;~~

~~(e) Provide for services relating to the prevention and treatment of alcohol and drug abuse;~~

~~(f) Provide for the coordination of the activities of the health district with the activities of any local organization for emergency management within the health district; and~~

~~(g) Protect and promote the public health generally in the geographical area subject to the jurisdiction of the health district.~~

~~4. The district board of health must provide notice not less than 30 days before the adoption, amendment or repeal of any regulation. The notice must:~~

~~(a) Include a statement of either the terms or substance of the proposal or a description of the subjects and issues involved, and of the time, place and manner in which interested persons may present their views thereon;~~

~~(b) Provide each address at which the text of the proposal may be inspected and copied; and~~

~~(c) Be mailed to all persons who have requested in writing that they be placed on a mailing list, which must be kept by the district board of health for that purpose.~~

~~5. All interested persons must be afforded a reasonable opportunity to submit data, views or arguments, orally or in writing, on the intended action to adopt, amend or repeal the regulation. With respect to substantive regulations, the district board of health shall set a time and place for a public hearing, but if no one appears who will be directly affected by the proposal and requests a hearing, the district board of health may proceed immediately to act upon any written submissions. The district board of health shall consider fully all written and oral submissions respecting the proposal.~~

~~6. Each district board of health shall file a copy of all of its adopted regulations with the county clerk of each county in which it has jurisdiction.~~

~~7. As used in this section, "local organization for emergency management" has the meaning ascribed to it in NRS 414.036. (Deleted by amendment.)~~

Sec. 15. ~~[In addition to the powers, duties and authority conferred on the district board of health pursuant to section 14 of this act:~~

~~1. The district board of health may adopt a regulation imposing a tax upon all taxable property within the health district at a rate of not more than 15 cents on each \$100 of assessed valuation for carrying out the activities of the health district. The revenue laws of this State shall be deemed to apply to the levying, assessing and collecting of the tax, and the tax must be collected at the same time and in the same manner and by the same officers, exercising the same functions, as provided in those laws. The limitations in chapter 354 of NRS upon revenue from taxes ad valorem do not apply to revenue from a tax levied pursuant to this subsection.~~

~~2. The district board of health may adopt a regulation imposing a tax at the rate of up to one-quarter of 1 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in the health district.~~

~~3. The district board of health may issue general or special obligations to carry out the activities of the health district, including, without limitation, the acquisition and construction of facilities, acquisition of equipment or other projects in accordance with NRS 350.500 to 350.720, inclusive. Any general obligations issued pursuant to this subsection must comply with the provisions of NRS 350.020.~~

~~4. The district board of health may pledge:~~

~~(a) Any money received from the proceeds of a tax imposed pursuant to subsection 1;~~

~~(b) Any money received from the proceeds of a tax imposed pursuant to subsection 2;~~

~~(c) The gross or net revenues derived from any facilities or projects; and~~

~~(d) The special assessments collected by the board for maintaining and operating any facilities or projects;~~

~~for the payment of general or special obligations issued pursuant to subsection 3. For the purposes of subsection 3 of NRS 350.020 and NRS 350.500 to 350.720,~~

~~inclusive, money pledged by the district board of health pursuant to this subsection shall be deemed to be pledged revenue of the project.~~ **(Deleted by amendment.)**

Sec. 16. ~~{1. If the district board of health adopts a regulation imposing a tax pursuant to subsection 2 of section 15 of this act, the regulation must include provisions in substance as follows:~~

~~(a) Provisions substantially identical to those contained in chapter 374 of NRS, insofar as applicable;~~

~~(b) A provision that all amendments to the provisions of chapter 374 of NRS subsequent to the date of enactment of the regulation, not inconsistent with this section, automatically become part of the regulation;~~

~~(c) A provision that the district board of health shall contract before the effective date of the regulation with the Department of Taxation to perform all functions incident to the administration or operation of the tax imposed pursuant to the regulation;~~

~~(d) A provision that a purchaser is entitled to a refund, in accordance with the provisions of NRS 374.635 to 374.720, inclusive, of the amount of the tax required to be paid that is attributable to the tax imposed upon the sale of, and the storage, use or other consumption within the boundaries of the health district of, tangible personal property used for the performance of a written contract for the construction of an improvement to real property which was executed before the effective date of the regulation or for which a binding bid was submitted before that date if the bid was afterward accepted, if under the terms of the contract or bid the contract price or bid amount cannot be adjusted to reflect the imposition of the additional tax;~~

~~(e) A provision that specifies the date on which the tax is first imposed or on which any change in the rate of the tax becomes effective, which must be the first day of the first calendar quarter that begins at least 120 days after the effective date of the regulation;~~

~~2. A regulation amending the regulation adopted pursuant to subsection 2 of section 15 of this act must include a provision in substance that the district board of health shall amend a contract made pursuant to paragraph (e) of subsection 1 by a contract made between the district board of health and the Department of Taxation before the effective date of the amendatory regulation, unless the district board of health determines with the written concurrence of the Department of Taxation that no such amendment of the contract is needed;~~

~~3. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to the local government under the regulation must be paid to the Department of Taxation in the form of remittances made payable to the Department of Taxation. The Department of Taxation shall deposit the payments with the State Treasurer for credit to the Sales and Use Tax Account in the State General Fund. The State Controller, acting upon the collection data furnished by the Department of Taxation, shall monthly:~~

~~(a) Transfer from the Sales and Use Tax Account to the appropriate account in the State General Fund a percentage of all fees, taxes, interest and penalties collected pursuant to the regulation during the preceding month as compensation to the State for the cost of collecting the tax. The percentage to be transferred pursuant to this paragraph must be the same percentage as the percentage of proceeds transferred pursuant to paragraph (a) of subsection 3 of NRS 374.785, but the percentage must be applied to the proceeds collected pursuant to the regulation only;~~

~~(b) Determine the amount equal to all fees, taxes, interest and penalties collected in or for the health district pursuant to the regulation during the~~

~~preceding month, less the amount transferred to the State General Fund pursuant to paragraph (a).~~

~~(c) Transfer the amount determined pursuant to paragraph (b) to the Intergovernmental Fund and remit the money to the treasurer of the health district.~~

~~4. The Department of Taxation may redistribute any proceeds from the fees, taxes, interest or penalties collected pursuant to the regulation which is determined to be improperly distributed, but no such redistribution may be made as to amounts originally distributed more than 6 months before the date on which the Department of Taxation obtains knowledge of the improper distribution.~~
(Deleted by amendment.)

Sec. 17. ~~[Any regulation proposed by the district board of health to impose or increase a tax pursuant to subsection 1 or 2 of section 15 of this act must be approved by the~~

~~1. Affirmative vote of at least two-thirds of the members of the district board of health; and~~

~~2. Affirmative vote of at least one member of the district board of health from each county which participated in establishing the health district.]~~ (Deleted by amendment.)

Sec. 18. ~~[NRS 439.369 is hereby amended to read as follows:~~

~~439.369 The provisions of NRS 439.369 to 439.410, inclusive, apply to a county whose population is 100,000 or more but less than 400,000.]~~ (Deleted by amendment.)

Sec. 19. ~~[Chapter 350 of NRS is hereby amended by adding thereto the provisions set forth as sections 20 and 21 of this act.]~~ (Deleted by amendment.)

Sec. 20. ~~["District board of health" means a district board of health established pursuant to sections 2 to 17, inclusive, of this act.]~~ (Deleted by amendment.)

Sec. 21. ~~["Health district" means a health district established pursuant to sections 2 to 17, inclusive, of this act.]~~ (Deleted by amendment.)

Sec. 22. ~~[NRS 350.504 is hereby amended to read as follows:~~

~~350.504 As used in this chapter and in any instrument or document appertaining thereto, unless the context otherwise requires, the words and terms defined in NRS 350.506 to 350.566, inclusive, and sections 20 and 21 of this act have the meanings ascribed to them in those sections.]~~ (Deleted by amendment.)

Sec. 23. ~~[NRS 350.508 is hereby amended to read as follows:~~

~~350.508 "Chairman" or "chairman of the municipality" or any phrase of similar import means the de facto or de jure chairman of the board of county commissioners, mayor of the city or town, president of the board of trustees of the school district, chairman of the district board of health, chairman of the board of directors of any other type district, or the president thereof, or any other presiding officer or titular head of the municipality, or his successor in functions, if any.]~~ (Deleted by amendment.)

Sec. 24. ~~[NRS 350.510 is hereby amended to read as follows:~~

~~350.510 "Clerk" means the de facto or de jure county clerk, city clerk, town clerk, clerk of the board of trustees of the school district, secretary of the district board of health, secretary or clerk of the board of directors of any other type district, or other officer of the municipality who is the custodian of any seal of the municipality and of the records of the proceedings of the municipality's governing body, or his successor in functions, if any.]~~ (Deleted by amendment.)

Sec. 25. ~~[NRS 350.524 is hereby amended to read as follows:~~

~~350.524 "Governing body" means the board of county commissioners, city council, city commission, board of supervisors, town council, board of trustees of~~

1 the school district, ~~district board of health~~, board of directors or trustees of any
2 other type district, or other local legislative or governing body of the municipality.]
3 **(Deleted by amendment.)**

4 **Sec. 26.** [NRS 350.538 is hereby amended to read as follows:

5 ~~350.538 1. "Municipality" means any county, any incorporated city or~~
6 ~~town, including, without limitation, any city or town organized under the provisions~~
7 ~~of a special legislative act or other special charter, any unincorporated town, any~~
8 ~~school district or any quasi-municipal district, including, without limitation, a~~
9 ~~health district, the Nevada rural housing authority and any district created pursuant~~
10 ~~to NRS 244.2961 or governed by title 25 of NRS, of this state, or any other public~~
11 ~~agency authorized to issue general or special obligations on behalf of any of these.~~
12 ~~Where the context so indicates, "municipality" means the geographical area~~
13 ~~comprising the municipality.~~

14 ~~2. "Municipality" does not include an irrigation district or other special~~
15 ~~district governed by title 48 of NRS.] **(Deleted by amendment.)**~~

16 **Sec. 27.** [NRS 354.474 is hereby amended to read as follows:

17 ~~354.474 1. Except as otherwise provided in subsections 2 and 3, the~~
18 ~~provisions of NRS 354.470 to 354.626, inclusive, apply to all local governments.~~
19 ~~For the purpose of NRS 354.470 to 354.626, inclusive:~~

20 ~~(a) "Local government" means every political subdivision or other entity which~~
21 ~~has the right to levy or receive money from ad valorem or other taxes or any~~
22 ~~mandatory assessments, and includes, without limitation, counties, cities, towns,~~
23 ~~boards, school districts and other districts organized pursuant to chapters 244A,~~
24 ~~309, 318 and 379 of NRS, sections 2 to 17, inclusive, of this act, NRS 450.550 to~~
25 ~~450.750, inclusive, and chapters 474, 541, 543 and 555 of NRS, and any agency or~~
26 ~~department of a county or city which prepares a budget separate from that of the~~
27 ~~parent political subdivision.~~

28 ~~(b) "Local government" does not include the Nevada Rural Housing Authority.~~

29 ~~2. An irrigation district organized pursuant to chapter 539 of NRS shall fix~~
30 ~~rates and levy assessments as provided in NRS 539.667 to 539.683, inclusive. The~~
31 ~~levy of such assessments and the posting and publication of claims and annual~~
32 ~~financial statements as required by chapter 539 of NRS shall be deemed compliance~~
33 ~~with the budgeting, filing and publication requirements of NRS 354.470 to 354.626,~~
34 ~~inclusive, but any such irrigation district which levies an ad valorem tax shall~~
35 ~~comply with the filing and publication requirements of NRS 354.470 to 354.626,~~
36 ~~inclusive, in addition to the requirements of chapter 539 of NRS.~~

37 ~~3. An electric light and power district created pursuant to chapter 318 of NRS~~
38 ~~shall be deemed to have fulfilled the requirements of NRS 354.470 to 354.626,~~
39 ~~inclusive, for a year in which the district does not issue bonds or levy an assessment~~
40 ~~if the district files with the Department of Taxation a copy of all documents relating~~
41 ~~to its budget for that year which the district submitted to the Rural Electrification~~
42 ~~Administration of the United States Department of Agriculture.] **(Deleted by**~~
43 **amendment.)**

44 **Sec. 28.** [NRS 354.59811 is hereby amended to read as follows:

45 ~~354.59811 1. Except as otherwise provided in NRS 244.377, 278C.260,~~
46 ~~354.59812, 354.59815, 354.59818, 354.5982, 354.5987, 354.705, 354.723,~~
47 ~~450.425, 450.760, 540A.265 and 543.600, and section 15 of this act, for each fiscal~~
48 ~~year beginning on or after July 1, 1989, the maximum amount of money that a local~~
49 ~~government, except a school district, a district to provide a telephone number for~~
50 ~~emergencies or a redevelopment agency, may receive from taxes ad valorem, other~~
51 ~~than those attributable to the net proceeds of minerals or those levied for the~~
52 ~~payment of bonded indebtedness and interest thereon incurred as general long-term~~
53 ~~debt of the issuer, or for the payment of obligations issued to pay the cost of a water~~

project pursuant to NRS 349.050, or for the payment of obligations under a capital lease executed before April 30, 1981, must be calculated as follows:

~~(a) The rate must be set so that when applied to the current fiscal year's assessed valuation of all property which was on the preceding fiscal year's assessment roll, together with the assessed valuation of property on the central assessment roll which was allocated to the local government, but excluding any assessed valuation attributable to the net proceeds of minerals, assessed valuation attributable to a redevelopment area and assessed valuation of a fire protection district attributable to real property which is transferred from private ownership to public ownership for the purpose of conservation, it will produce 106 percent of the maximum revenue allowable from taxes ad valorem for the preceding fiscal year, except that the rate so determined must not be less than the rate allowed for the previous fiscal year, except for any decrease attributable to the imposition of a tax pursuant to NRS 354.59813 in the previous year.~~

~~(b) This rate must then be applied to the total assessed valuation, excluding the assessed valuation attributable to the net proceeds of minerals and the assessed valuation of a fire protection district attributable to real property which is transferred from private ownership to public ownership for the purpose of conservation, but including new real property, possessory interests and mobile homes, for the current fiscal year to determine the allowed revenue from taxes ad valorem for the local government.~~

~~2. As used in this section, "general long-term debt" does not include debt created for medium-term obligations pursuant to NRS 350.087 to 350.095, inclusive.)~~ **(Deleted by amendment.)**

Sec. 29. [NRS 361.453 is hereby amended to read as follows:]

~~361.453 1. Except as otherwise provided in this section and NRS 354.705, 354.723 and 450.760, and section 15 of this act, the total ad valorem tax levy for all public purposes must not exceed \$3.64 on each \$100 of assessed valuation, or a lesser or greater amount fixed by the State Board of Examiners if the State Board of Examiners is directed by law to fix a lesser or greater amount for that fiscal year.~~

~~2. Any levy imposed by the Legislature for the repayment of bonded indebtedness or the operating expenses of the State of Nevada and any levy imposed by the board of county commissioners pursuant to NRS 387.195 that is in excess of 50 cents on each \$100 of assessed valuation of taxable property within the county must not be included in calculating the limitation set forth in subsection 1 on the total ad valorem tax levied within the boundaries of the county, city or unincorporated town [,] if, in a county whose population is 40,000 or less, or in a city or unincorporated town located within that county:~~

~~(a) The combined tax rate certified by the Nevada Tax Commission was at least \$3.50 on each \$100 of assessed valuation on June 25, 1998;~~

~~(b) The governing body of that county, city or unincorporated town proposes to its registered voters an additional levy ad valorem above the total ad valorem tax levy for all public purposes set forth in subsection 1;~~

~~(c) The proposal specifies the amount of money to be derived, the purpose for which it is to be expended and the duration of the levy; and~~

~~(d) The proposal is approved by a majority of the voters voting on the question at a general election or a special election called for that purpose.~~

~~3. The duration of the additional levy ad valorem levied pursuant to subsection 2 must not exceed 5 years. The governing body of the county, city or unincorporated town may discontinue the levy before it expires and may not thereafter reimpose it in whole or in part without following the procedure required for its original imposition set forth in subsection 2.~~

~~4. A special election may be held pursuant to subsection 2 only if the governing body of the county, city or unincorporated town determines, by a unanimous vote, that an emergency exists. The determination made by the governing body is conclusive unless it is shown that the governing body acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the governing body must be commenced within 15 days after the governing body's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the governing body of the county, city or unincorporated town to prevent or mitigate a substantial financial loss to the county, city or unincorporated town or to enable the governing body to provide an essential service to the residents of the county, city or unincorporated town.~~ **(Deleted by amendment.)**

Sec. 30. ~~[NRS 361.4726 is hereby amended to read as follows:~~

~~361.4726 1. Except as otherwise provided by specific statute, if any legislative act which becomes effective after April 6, 2005, imposes a duty on a taxing entity to levy a new ad valorem tax or to increase the rate of an existing ad valorem tax, the amount of the new tax or increase in the rate of the existing tax is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724.~~

~~2. The amount of any tax imposed pursuant to subsection 1 of section 15 of this act is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724 for the first fiscal year in which the tax is imposed, but is thereafter subject to each of those partial abatements from taxation.~~

~~3. For the purposes of this section, "taxing entity" does not include the State.]~~ **(Deleted by amendment.)**

Sec. 31. 1. The Legislative Committee on Health Care shall, during the 2009-2011 interim, study:

(a) The feasibility of establishing a health district in counties whose populations are less than 100,000, including, without limitation:

(1) The establishment of a health district by a single county or by two or more adjacent counties;

(2) The impact on each county whose county board of health is abolished upon establishing such a health district;

(3) The composition and authority of such a health district; and

(4) The manner in which such a health district may be financed; and

(b) The feasibility of consolidating or integrating certain public health and social services in counties whose populations are 400,000 or more, including, without limitation, the consolidation or integration of:

(1) Adoption services;

(2) Alcohol and drug abuse prevention services;

(3) Child abuse prevention services;

(4) Child welfare services;

(5) Delinquency prevention services;

(6) Determination of eligibility for public assistance;

(7) Employment and training services;

(8) Foster care services;

(9) Health services;

(10) Services and programs for medically indigent persons;

(11) Mental health services;

(12) Services provided to senior citizens; and

(13) Services provided to veterans.

1 2. The Legislative Committee on Health Care shall submit a report of the
2 results of the study conducted pursuant to subsection 1 and any
3 recommendations for legislation to the Director of the Legislative Counsel
4 Bureau for transmission to the 76th Session of the Nevada Legislature.

5 *Sec. 32. This act becomes effective on July 1, 2009.*