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ASSEMBLY BILL NO. 14—COMMITTEE ON TAXATION

(ON BEHALF OF THE NEVADA ASSOCIATION OF COUNTIES)

PREFILED DECEMBER 13, 2010

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Referred to Committee on Taxation

**SUMMARY**—Revises the provisions governing certain tax abatements for new or expanded businesses and renewable energy facilities. (BDR 32-283)

**FISCAL NOTE:** Effect on Local Government: May have Fiscal Impact.  
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.

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AN ACT relating to taxation; revising the conditions upon and requirements for a partial abatement of the taxes imposed on certain new or expanded businesses and renewable energy facilities; tolling for the period of such an abatement the time limitations upon certain procedures for the enforcement of the abated taxes; requiring each board of county commissioners to adopt an ordinance regarding the approval or denial of an application for such an abatement; imposing additional requirements when certain renewable energy facilities cease to meet the eligibility requirements for such an abatement; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Existing law authorizes the Commission on Economic Development to grant,  
2 upon application and under certain conditions, a partial abatement of the property  
3 taxes, business taxes and local sales and use taxes imposed on a new or expanded  
4 business in this State. (NRS 360.750, 361.0687, 363B.120, 374.357, 701A.210)  
5 **Section 2** of this bill revises those conditions to require the business to agree to  
6 submit an annual attestation of compliance with those conditions and to require  
7 prior county approval of each application for such an abatement. **Section 1** of this  
8 bill suspends, for the period of the abatement, the statutory time limitations  
9 applicable to the provision of notice of a deficiency determination regarding, and  
10 the commencement of a court action for the collection of, the taxes for which the  
11 abatement was granted.



Existing law authorizes the Nevada Energy Commissioner to grant, upon application and under certain conditions, a partial abatement of the property taxes and local sales and use taxes imposed on certain renewable energy facilities that locate in this State. (NRS 701A.300-701A.390) **Section 5** of this bill revises those conditions to require the owner of such a facility to agree to submit an annual attestation of compliance with those conditions and to require prior county approval of each application for such an abatement. **Section 6** of this bill authorizes the approval of such an abatement for a period or amount which is less than that currently required by statute and suspends, for the period of the abatement, the statutory time limitations applicable to the provision of notice of a deficiency determination regarding, and the commencement of a court action for the collection of, the taxes for which the abatement was granted. **Section 7** of this bill requires such a facility which ceases to meet the applicable eligibility requirements to repay, with interest, the amount of taxes from which it was exempt from payment during the period it failed to meet those requirements.

**Section 4** of this bill requires each board of county commissioners to adopt an ordinance setting forth its policies and criteria for the approval or denial of applications for these partial abatements. **Section 3** of this bill clarifies that such an ordinance is not subject to certain prerequisites to the adoption by a local government of certain rules which affect businesses. (NRS 237.030-237.150)

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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:

*Notwithstanding any other provision of law, if on or after July 1, 2011, the Commission on Economic Development approves an application for a partial abatement pursuant to NRS 360.750:*

*1. The period during which a notice of a deficiency determination must be provided by the Department pursuant to NRS 360.355 regarding the taxes for which the application was approved is tolled for the period of the partial abatement; and*

*2. The time limitations prescribed by paragraph (b) of subsection 1 of NRS 360.4193 are tolled for the period of the partial abatement with respect to the commencement of an action regarding the taxes for which the application was approved.*

**Sec. 2.** NRS 360.750 is hereby amended to read as follows:

360.750 1. A person who intends to locate or expand a business in this State may apply to the Commission on Economic Development for a partial abatement of one or more of the taxes imposed on the new or expanded business pursuant to chapter 361, 363B or 374 of NRS.

2. The Commission on Economic Development shall approve an application for a partial abatement if the Commission makes the following determinations:

(a) The business is consistent with:



(1) The State Plan for Industrial Development and Diversification that is developed by the Commission pursuant to NRS 231.067; and

(2) Any guidelines adopted pursuant to the State Plan.

(b) The applicant has executed an agreement with the Commission which must:

(1) Comply with the requirements of NRS 360.755;

(2) State that the business will ~~[-after]~~ :

*(I) After the date on which a certificate of eligibility for the abatement is issued pursuant to subsection 4, continue in operation in this State for a period specified by the Commission, which must be at least 5 years, and will continue to meet the eligibility requirements set forth in this subsection; and*

*(II) During the specified period, submit annually to the Commission a signed attestation that the business is meeting all the conditions upon which the abatement was granted; and*

(3) Bind the successors in interest of the business for the specified period.

(c) The business is registered pursuant to the laws of this State or the applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the business operates.

(d) Except as otherwise provided in NRS 361.0687, if the business is a new business in a county whose population is 100,000 or more or a city whose population is 60,000 or more, the business meets at least two of the following requirements:

(1) The business will have 75 or more full-time employees on the payroll of the business by the fourth quarter that it is in operation.

(2) Establishing the business will require the business to make a capital investment of at least \$1,000,000 in this State.

(3) The average hourly wage that will be paid by the new business to its employees in this State is at least 100 percent of the average statewide hourly wage as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation on July 1 of each fiscal year and:

(I) The business will provide a health insurance plan for all employees that includes an option for health insurance coverage for dependents of the employees; and

(II) The cost to the business for the benefits the business provides to its employees in this State will meet the minimum requirements for benefits established by the Commission by regulation pursuant to subsection 8.

(e) Except as otherwise provided in NRS 361.0687, if the business is a new business in a county whose population is less than



1 100,000 or a city whose population is less than 60,000, the business  
2 meets at least two of the following requirements:

3 (1) The business will have 15 or more full-time employees  
4 on the payroll of the business by the fourth quarter that it is in  
5 operation.

6 (2) Establishing the business will require the business to  
7 make a capital investment of at least \$250,000 in this State.

8 (3) The average hourly wage that will be paid by the new  
9 business to its employees in this State is at least 100 percent of the  
10 average statewide hourly wage or the average countywide hourly  
11 wage, whichever is less, as established by the Employment Security  
12 Division of the Department of Employment, Training and  
13 Rehabilitation on July 1 of each fiscal year and:

14 (I) The business will provide a health insurance plan for  
15 all employees that includes an option for health insurance coverage  
16 for dependents of the employees; and

17 (II) The cost to the business for the benefits the business  
18 provides to its employees in this State will meet the minimum  
19 requirements for benefits established by the Commission by  
20 regulation pursuant to subsection 8.

21 (f) If the business is an existing business, the business meets at  
22 least two of the following requirements:

23 (1) The business will increase the number of employees on  
24 its payroll by 10 percent more than it employed in the immediately  
25 preceding fiscal year or by six employees, whichever is greater.

26 (2) The business will expand by making a capital investment  
27 in this State in an amount equal to at least 20 percent of the value of  
28 the tangible property possessed by the business in the immediately  
29 preceding fiscal year. The determination of the value of the tangible  
30 property possessed by the business in the immediately preceding  
31 fiscal year must be made by the:

32 (I) County assessor of the county in which the business  
33 will expand, if the business is locally assessed; or

34 (II) Department, if the business is centrally assessed.

35 (3) The average hourly wage that will be paid by the existing  
36 business to its new employees in this State is at least the amount of  
37 the average hourly wage required to be paid by businesses pursuant  
38 to subparagraph (2) of either paragraph (a) or (b) of subsection 2 of  
39 NRS 361.0687, whichever is applicable, and:

40 (I) The business will provide a health insurance plan for  
41 all new employees that includes an option for health insurance  
42 coverage for dependents of the employees; and

43 (II) The cost to the business for the benefits the business  
44 provides to its new employees in this State will meet the minimum



requirements for benefits established by the Commission by regulation pursuant to subsection 8.

(g) In lieu of meeting the requirements of paragraph (d), (e) or (f), if the business furthers the development and refinement of intellectual property, a patent or a copyright into a commercial product, the business meets at least two of the following requirements:

(1) The business will have 10 or more full-time employees on the payroll of the business by the fourth quarter that it is in operation.

(2) Establishing the business will require the business to make a capital investment of at least \$500,000 in this State.

(3) The average hourly wage that will be paid by the new business to its employees in this State is at least the amount of the average hourly wage required to be paid by businesses pursuant to subparagraph (2) of either paragraph (a) or (b) of subsection 2 of NRS 361.0687, whichever is applicable, and:

(I) The business will provide a health insurance plan for all employees that includes an option for health insurance coverage for dependents of the employees; and

(II) The cost to the business for the benefits the business provides to its employees in this State will meet with minimum requirements established by the Commission by regulation pursuant to subsection 8.

3. Notwithstanding the provisions of subsection 2, the Commission on Economic Development:

(a) Shall not consider an application for a partial abatement unless ~~the~~:

(1) *The* Commission has requested a letter of acknowledgment of the request for the abatement from any affected county, school district, city or town ~~H~~; and

(2) *The board of county commissioners of each county in which the business is or will be located approves the application for a partial abatement in accordance with the provisions of the ordinance adopted by the board pursuant to section 4 of this act. The board of county commissioners must not condition the approval of the application on a requirement that the business agree to purchase, lease or otherwise acquire in its own name or on behalf of the county any infrastructure, equipment, facilities or other property in the county that is not directly related to or otherwise necessary for the construction of the facilities of the business and the operation of the business. If the board of county commissioners does not approve or deny the application within 30 days after the board receives the application, the application shall be deemed denied.*



(b) May, if the Commission determines that such action is necessary:

(1) Approve an application for a partial abatement by a business that does not meet the requirements set forth in paragraph (d), (e), (f) or (g) of subsection 2;

(2) Make the requirements set forth in paragraph (d), (e), (f) or (g) of subsection 2 more stringent; or

(3) Add additional requirements that a business must meet to qualify for a partial abatement.

4. If the Commission on Economic Development approves an application for a partial abatement, the Commission shall immediately forward a certificate of eligibility for the abatement to:

(a) The Department;

(b) The Nevada Tax Commission; and

(c) If the partial abatement is from the property tax imposed pursuant to chapter 361 of NRS, the county treasurer.

5. An applicant for a partial abatement pursuant to this section or an existing business whose partial abatement is in effect shall, upon the request of the Executive Director of the Commission on Economic Development, furnish the Executive Director with copies of all records necessary to verify that the applicant meets the requirements of subsection 2.

6. If a business whose partial abatement has been approved pursuant to this section and is in effect ceases:

(a) To meet the requirements set forth in subsection 2; or

(b) Operation before the time specified in the agreement described in paragraph (b) of subsection 2,

➔ the business shall repay to the Department or, if the partial abatement was from the property tax imposed pursuant to chapter 361 of NRS, to the county treasurer, the amount of the exemption that was allowed pursuant to this section before the failure of the business to comply unless the Nevada Tax Commission determines that the business has substantially complied with the requirements of this section. Except as otherwise provided in NRS 360.232 and 360.320, the business shall, in addition to the amount of the exemption required to be paid pursuant to this subsection, pay interest on the amount due at the rate most recently established pursuant to NRS 99.040 for each month, or portion thereof, from the last day of the month following the period for which the payment would have been made had the partial abatement not been approved until the date of payment of the tax.

7. A county treasurer:

(a) Shall deposit any money that he or she receives pursuant to subsection 6 in one or more of the funds established by a local



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1 government of the county pursuant to NRS 354.6113 or 354.6115;  
2 and

3 (b) May use the money deposited pursuant to paragraph (a) only  
4 for the purposes authorized by NRS 354.6113 and 354.6115.

5 8. The Commission on Economic Development:

6 (a) Shall adopt regulations relating to the minimum level of  
7 benefits that a business must provide to its employees if the business  
8 is going to use benefits paid to employees as a basis to qualify for a  
9 partial abatement; and

10 (b) May adopt such other regulations as the Commission on  
11 Economic Development determines to be necessary to carry out the  
12 provisions of this section and NRS 360.755.

13 9. The Nevada Tax Commission:

14 (a) Shall adopt regulations regarding:

15 (1) The capital investment that a new business must make to  
16 meet the requirement set forth in paragraph (d), (e) or (g) of  
17 subsection 2; and

18 (2) Any security that a business is required to post to qualify  
19 for a partial abatement pursuant to this section.

20 (b) May adopt such other regulations as the Nevada Tax  
21 Commission determines to be necessary to carry out the provisions  
22 of this section and NRS 360.755.

23 10. An applicant for an abatement who is aggrieved by a final  
24 decision of the Commission on Economic Development may  
25 petition for judicial review in the manner provided in chapter 233B  
26 of NRS.

27 **Sec. 3.** NRS 237.060 is hereby amended to read as follows:

28 237.060 1. "Rule" means:

29 (a) An ordinance by the adoption of which the governing body  
30 of a local government exercises legislative powers; and

31 (b) An action taken by the governing body of a local  
32 government that imposes, increases or changes the basis for the  
33 calculation of a fee that is paid in whole or in substantial part by  
34 businesses.

35 2. "Rule" does not include:

36 (a) An action taken by the governing body of a local  
37 government that imposes, increases or changes the basis for the  
38 calculation of:

39 (1) Special assessments imposed pursuant to chapter 271 of  
40 NRS;

41 (2) Impact fees imposed pursuant to chapter 278B of NRS;

42 (3) Fees for remediation imposed pursuant to chapter 540A  
43 of NRS;

44 (4) Taxes ad valorem;

45 (5) Sales and use taxes; or



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(6) A fee that has been negotiated pursuant to a contract between a business and a local government.

(b) An action taken by the governing body of a local government that approves, amends or augments the annual budget of the local government.

(c) An ordinance adopted by the governing body of a local government pursuant to *section 4 of this act or* a provision of chapter 271, 271A, 278, 278A, 278B or 350 of NRS.

(d) An ordinance adopted by or action taken by the governing body of a local government that authorizes or relates to the issuance of bonds or other evidence of debt of the local government.

**Sec. 4.** Chapter 244 of NRS is hereby amended by adding thereto a new section to read as follows:

*Each board of county commissioners shall adopt an ordinance that:*

*1. Sets forth the policies of the board regarding the approval or denial of an application for a partial abatement of taxes pursuant to NRS 360.750 or 701A.300 to 701A.390, inclusive; and*

*2. Prescribes the criteria the board will use to determine whether to approve or deny such an application.*

**Sec. 5.** NRS 701A.365 is hereby amended to read as follows:

701A.365 1. Except as otherwise provided in subsection 2, the Commissioner shall approve an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, if the Commissioner makes the following determinations:

(a) The applicant has executed an agreement with the Commissioner which must:

(1) State that ~~the~~ :

(I) *The* facility will, after the date on which a certificate of eligibility for the abatement is issued pursuant to NRS 701A.370, continue in operation in this State for a period specified by the Commissioner, which must be at least 10 years, and will continue to meet the eligibility requirements for the abatement; and

(II) *The applicant will, during the specified period, submit annually to the Commissioner a signed attestation that the facility is meeting all the conditions upon which the abatement was granted; and*

(2) Bind the successors in interest in the facility for the specified period.

(b) The facility is registered pursuant to the laws of this State or the applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the facility operates.

(c) No funding is or will be provided by any governmental entity in this State for the acquisition, design or construction of the





1 facility or for the acquisition of any land therefor, except any private  
2 activity bonds as defined in 26 U.S.C. § 141.

3 (d) If the facility will be located in a county whose population is  
4 100,000 or more or a city whose population is 60,000 or more, the  
5 facility meets the following requirements:

6 (1) There will be 75 or more full-time employees working on  
7 the construction of the facility during the second quarter of  
8 construction, including, unless waived by the Commissioner for  
9 good cause, at least 30 percent who are residents of Nevada;

10 (2) Establishing the facility will require the facility to make a  
11 capital investment of at least \$10,000,000 in this State;

12 (3) The average hourly wage that will be paid by the facility  
13 to its employees in this State is at least 110 percent of the average  
14 statewide hourly wage, excluding management and administrative  
15 employees, as established by the Employment Security Division of  
16 the Department of Employment, Training and Rehabilitation on  
17 July 1 of each fiscal year; and

18 (4) The average hourly wage of the employees working on  
19 the construction of the facility will be at least 150 percent of the  
20 average statewide hourly wage, excluding management and  
21 administrative employees, as established by the Employment  
22 Security Division of the Department of Employment, Training and  
23 Rehabilitation on July 1 of each fiscal year and:

24 (I) The employees working on the construction of the  
25 facility must be provided a health insurance plan that includes an  
26 option for health insurance coverage for dependents of the  
27 employees; and

28 (II) The cost of the benefits provided to the employees  
29 working on the construction of the facility will meet the minimum  
30 requirements for benefits established by the Commissioner by  
31 regulation pursuant to NRS 701A.390.

32 (e) If the facility will be located in a county whose population is  
33 less than 100,000 or a city whose population is less than 60,000, the  
34 facility meets the following requirements:

35 (1) There will be 50 or more full-time employees working on  
36 the construction of the facility during the second quarter of  
37 construction, including, unless waived by the Commissioner for  
38 good cause, at least 30 percent who are residents of Nevada;

39 (2) Establishing the facility will require the facility to make a  
40 capital investment of at least \$3,000,000 in this State;

41 (3) The average hourly wage that will be paid by the facility  
42 to its employees in this State is at least 110 percent of the average  
43 statewide hourly wage, excluding management and administrative  
44 employees, as established by the Employment Security Division of



1 the Department of Employment, Training and Rehabilitation on  
2 July 1 of each fiscal year; and

3 (4) The average hourly wage of the employees working on  
4 the construction of the facility will be at least 150 percent of the  
5 average statewide hourly wage, excluding management and  
6 administrative employees, as established by the Employment  
7 Security Division of the Department of Employment, Training and  
8 Rehabilitation on July 1 of each fiscal year and:

9 (I) The employees working on the construction of the  
10 facility must be provided a health insurance plan that includes an  
11 option for health insurance coverage for dependents of the  
12 employees; and

13 (II) The cost of the benefits provided to the employees  
14 working on the construction of the facility will meet the minimum  
15 requirements for benefits established by the Commissioner by  
16 regulation pursuant to NRS 701A.390.

17 (f) The financial benefits that will result to this State from the  
18 employment by the facility of the residents of this State and from  
19 capital investments by the facility in this State will exceed the loss  
20 of tax revenue that will result from the abatement.

21 2. The Commissioner shall not approve an application for a  
22 partial abatement ~~{of the taxes imposed pursuant to chapter 361 of~~  
23 ~~NRS}~~ submitted pursuant to NRS 701A.360 ~~{by a facility for the~~  
24 ~~generation of electricity from geothermal resources}~~ unless the  
25 application is approved pursuant to this subsection. The board of  
26 county commissioners of a county must approve or deny the  
27 application *, in accordance with the provisions of the ordinance*  
28 *adopted by the board pursuant to section 4 of this act,* not later  
29 than 30 days after the board receives a copy of the application. The  
30 board of county commissioners must not condition the approval of  
31 the application on a requirement that the facility ~~{for the generation~~  
32 ~~of electricity from geothermal resources}~~ agree to purchase, lease or  
33 otherwise acquire in its own name or on behalf of the county any  
34 infrastructure, equipment, facilities or other property in the county  
35 that is not directly related to or otherwise necessary for the  
36 construction and operation of the facility. If the board of county  
37 commissioners does not approve or deny the application within 30  
38 days after the board receives the application, the application shall be  
39 deemed denied.

40 3. Notwithstanding the provisions of subsection 1, the  
41 Commissioner may, if the Commissioner determines that such  
42 action is necessary:

43 (a) Approve an application for a partial abatement for a facility  
44 that does not meet the requirements set forth in paragraph (d) or (e)  
45 of subsection 1; or



(b) Add additional requirements that a facility must meet to qualify for a partial abatement.

**Sec. 6.** NRS 701A.370 is hereby amended to read as follows:

701A.370 1. If the Commissioner approves an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, of:

(a) Property taxes imposed pursuant to chapter 361 of NRS, the partial abatement must:

(1) Be for a duration ~~{of}~~ *that does not exceed* the 20 fiscal years immediately following the date of approval of the application;

(2) ~~{Be equal to}~~ *Not exceed* 55 percent of the taxes on real and personal property payable by the facility each year; and

(3) Not apply during any period in which the facility is receiving another abatement or exemption from property taxes imposed pursuant to chapter 361 of NRS, other than any partial abatement provided pursuant to NRS 361.4722.

(b) Local sales and use taxes:

(1) The partial abatement must:

(I) Be for ~~{the}~~ *a duration that does not exceed* 3 years beginning on the date of *the* approval of the application;

(II) ~~{Be equal to}~~ *Not exceed* that portion of the combined rate of all the local sales and use taxes payable by the facility each year which exceeds 0.25 percent; and

(III) Not apply during any period in which the facility is receiving another abatement or exemption from local sales and use taxes.

(2) The Department of Taxation shall issue to the facility a document certifying the abatement which can be presented to retailers at the time of sale. The document must clearly state that the purchaser is only required to pay sales and use taxes imposed in this State at the rate of 2.25 percent.

2. *Notwithstanding any other provision of law, if on or after July 1, 2011, the Commissioner approves an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive:*

(a) *The period during which a notice of a deficiency determination must be provided by the Department of Taxation pursuant to NRS 360.355 regarding the taxes for which the application was approved is tolled for the period of the partial abatement; and*

(b) *The time limitations prescribed by paragraph (b) of subsection 1 of NRS 360.4193 are tolled for the period of the partial abatement with respect to the commencement of an action regarding the taxes for which the application was approved.*



3. Upon approving an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, the Commissioner shall immediately notify the Director of the terms of the abatement and the Director shall immediately forward a certificate of eligibility for the abatement to:

- (a) The Department of Taxation;
- (b) The board of county commissioners;
- (c) The county assessor;
- (d) The county treasurer; and
- (e) The Commission on Economic Development.

**Sec. 7.** NRS 701A.380 is hereby amended to read as follows:

701A.380 1. A partial abatement approved by the Commissioner pursuant to NRS 701A.300 to 701A.390, inclusive, terminates upon any determination by the Commissioner that the facility has ceased to meet any eligibility requirements for the abatement.

2. The Commissioner shall provide notice and a reasonable opportunity to cure any noncompliance issues before making a determination that the facility has ceased to meet those requirements.

3. The Commissioner shall immediately provide notice of each determination of termination , *which must specify the period preceding the date of termination in which the facility failed to meet any eligibility requirements for the abatement*, to the Director, and the Director shall immediately provide a copy of the notice to:

(a) The Department of Taxation, which shall immediately notify each affected local government of ~~the~~ :

(1) *The determination of termination;*

(2) *The period preceding the date of termination in which the facility failed to meet any eligibility requirements for the abatement; and*

(3) *The amount of local sales and use taxes abated during that period;*

- (b) The board of county commissioners;
- (c) The county assessor;
- (d) The county treasurer; and
- (e) The Commission on Economic Development.

*4. A facility whose partial abatement is terminated pursuant to this section shall repay to:*

*(a) The county treasurer the amount of the exemption from property taxes imposed pursuant to chapter 361 of NRS; and*

*(b) The Department of Taxation the amount of the exemption from local sales and use taxes,*



1   ↪ that was allowed pursuant to NRS 701A.300 to 701A.390,  
2   inclusive, during the period preceding the date of termination in  
3   which the facility failed to meet any eligibility requirements for the  
4   abatement. Except as otherwise provided in NRS 360.232 and  
5   360.320, the facility shall, in addition to the amount of the  
6   exemption required to be paid pursuant to this subsection, pay  
7   interest on the amount due at the rate most recently established  
8   pursuant to NRS 99.040 for each month, or portion thereof, from  
9   the last day of the month following the period for which the  
10   payment would have been made had the partial abatement not  
11   been approved until the date of payment of the tax.

12   **Sec. 8.** Section 4 of this act is hereby amended to read as  
13   follows:

14       Sec. 4. Chapter 244 of NRS is hereby amended by  
15       adding thereto a new section to read as follows:

16       Each board of county commissioners shall adopt an  
17       ordinance that:

18           1. Sets forth the policies of the board regarding the  
19           approval or denial of an application for a partial abatement of  
20           taxes pursuant to NRS 360.750 ; ~~for 701A.300 to 701A.390,~~  
21           ~~inclusive;~~ and

22           2. Prescribes the criteria the board will use to determine  
23           whether to approve or deny such an application.

24   **Sec. 9.** Each board of county commissioners in this State shall  
25   adopt the ordinance required by section 4 of this act not later than  
26   October 1, 2011.

27   **Sec. 10.** 1. This section and sections 3, 4 and 9 of this act  
28   become effective upon passage and approval.

29       2. Sections 1, 2, 5, 6 and 7 of this act become effective on  
30       July 1, 2011.

31       3. Sections 5, 6 and 7 of this act expire by limitation on  
32       June 30, 2049.

33       4. Section 8 of this act becomes effective on July 1, 2049.

