

ASSEMBLY BILL NO. 488—COMMITTEE ON WAYS AND MEANS

(ON BEHALF OF THE DIVISION OF BUDGET AND PLANNING)

MARCH 28, 2011

Referred to Committee on Ways and Means

SUMMARY—Delays prospective change in allocation of proceeds from certain room taxes. (BDR S-1180)

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.

AN ACT relating to state financial administration; delaying for 2 years the prospective change in the allocation of certain taxes imposed on the rental of transient lodging; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law requires each county whose population is 300,000 or more
2 (currently Clark and Washoe Counties) to impose a tax on the rental of transient
3 lodging in the county and to transfer the proceeds of the tax imposed before
4 July 1, 2011, to the State Treasurer for deposit in the State General Fund. (NRS
5 244.33561, 244.33563) Under existing law, the proceeds of that tax imposed on or
6 after July 1, 2011, must be deposited in the State Supplemental School Support
7 Fund. (Chapter 4, Statutes of Nevada 2009, pp. 6-9) This bill delays this change in
8 the allocation of those tax proceeds until July 1, 2013.

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

1 **Section 1.** Section 8 of chapter 4, Statutes of Nevada 2009, at
2 page 8, is hereby amended to read as follows:

3 Sec. 8. Transitory provision.

4 1. Notwithstanding the expiration of section 4 of this
5 measure on June 30, ~~2011,~~ **2013**, any tax and any interest or
6 penalty owing and unpaid as of that date and collected on or



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1 before October 1, ~~2011,~~ 2013, must be paid, deposited and
2 credited to the State General Fund as provided in that section.

3 2. The Superintendent of Public Instruction shall make
4 the initial transfer from the State Supplemental School
5 Support Fund, as required by section 6 of this measure, on or
6 before February 1, ~~2012,~~ 2014.

7 3. The board of trustees of each school district and the
8 governing body of each charter school shall prepare their
9 initial reports to the Superintendent of Public Instruction, as
10 required by section 6 of this measure, on or before
11 November 10, ~~2012,~~ 2014.

12 **Sec. 2.** Section 9 of chapter 4, Statutes of Nevada 2009, at
13 page 8, is hereby amended to read as follows:

14 Sec. 9. Effective dates; expiration of certain provisions.

15 1. This section and sections 1 and 10 of this measure
16 become effective:

17 (a) For the purposes of any challenge to the validity or
18 legal sufficiency of this measure or any part of it, on
19 July 31, 2008; and

20 (b) For all other purposes:

21 (1) If subsection 2 is applicable, upon passage and
22 approval; or

23 (2) If subsection 3 is applicable, upon completion of
24 the canvass of votes by the Supreme Court.

25 2. If this measure is enacted by the 75th Session of the
26 Legislature and approved by the Governor as provided in
27 subsection 3 of Section 2 of Article 19 of the Nevada
28 Constitution:

29 (a) Sections 2 to 5, inclusive, and section 8 of this
30 measure become effective:

31 (1) Upon passage and approval, for the purposes of
32 adopting the ordinance imposing the tax; and

33 (2) On July 1, 2009, for all other purposes.

34 (b) Section 4 of this measure expires by limitation on
35 June 30, ~~2011,~~ 2013.

36 (c) Sections 6 and 7 of this measure become effective on
37 July 1, ~~2011,~~ 2013.

38 3. If this measure is not enacted and approved as
39 provided in subsection 2, but is approved by the voters after
40 the measure has been referred or submitted to the voters
41 pursuant to subsection 3 of Section 18 of Article 4 or
42 subsection 3 of Section 2 of Article 19 of the Nevada
43 Constitution:

44 (a) Sections 2 and 3 and sections 5 to 8, inclusive, of this
45 measure become effective:



(1) Upon the completion of the canvass of votes by the Supreme Court, for the purposes of adopting the ordinance imposing the tax; and

(2) On January 1, 2011, for all other purposes.

(b) Section 4 of this measure shall not become effective.

Sec. 3. Section 28 of chapter 387, Statutes of Nevada 2009, at page 2104, is hereby amended to read as follows:

Sec. 28. 1. This section and sections 4, 18 and 27 of this act become effective upon passage and approval.

2. Sections 2, 3, 5, 6, 7, 9, 11 to 16, inclusive, and 19 to 26, inclusive, of this act become effective on July 1, 2009.

3. Section 17 of this act becomes effective on July 1, ~~2011~~ 2013.

4. Section 20 of this act expires by limitation on September 30, 2025.

5. Section 25 of this act expires by limitation on September 30, 2027.

6. Sections 7 and 9 of this act expire by limitation on September 30, 2029.

7. Sections 8 and 10 of this act become effective on October 1, 2029.

Sec. 4. This act becomes effective upon passage and approval.

