ASSEMBLY BILL NO. 525-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—Makes various changes relating to the financial management of the Department of Wildlife. (BDR 45-1213)

FISCAL NOTE: Effect on Local Government: No. Effect on the State: No.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets [omitted material] is material to be omitted.

AN ACT relating to wildlife; requiring the Department of Wildlife to establish the Wildlife Trust Fund; authorizing the Department to accept any gift, donation, bequest or devise from any private source for the Wildlife Trust Fund; requiring the Director to report income and expenditures from the Wildlife Trust Fund to the Chief of the Budget Division of the Department of Administration, the Interim Finance Committee and the Board of Wildlife Commissioners; designating the Wildlife Account and the Wildlife Obligated Reserve Account as the Wildlife Fund Account; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Section 1 of this bill requires the Department of Wildlife to establish the Wildlife Trust Fund for the purposes of receiving any gift, donation, bequest or devise from any private source for the Wildlife Trust Fund. The money in the Wildlife Trust Fund must be used either for the specified purpose of the donor who donated the money or, if the donor specified no purpose, then in the sound discretion of the Director of the Department. Section 1 further establishes that the money in the Wildlife Trust Fund is private money and exempts the expenditure of money in the Wildlife Trust Fund from the provisions of the State Purchasing Act. Finally, section 1 requires the Director to report the income and expenditures of the Wildlife Trust Fund to the Chief of the Budget Division of the Department of Administration, the Interim Finance Committee and the Board of Wildlife Commissioners.





Existing law establishes the Wildlife Account, into which the majority of the money received by the Department of Wildlife must be deposited. (NRS 501.356) Existing law also creates the Wildlife Obligated Reserve Account, into which certain other money must be deposited by the Department of Wildlife. (NRS 502.242) Sections 1.5-19 of this bill combine the Wildlife Account and the Wildlife Obligated Reserve Account into one account designated the Wildlife Fund Account.

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

Section 1. Chapter 501 of NRS is hereby amended by adding thereto a new section to read as follows:

1. The Department shall establish the Wildlife Trust Fund. The Department may accept any gift, donation, bequest or devise from any private source for deposit in the Wildlife Trust Fund. Any money received is private money and not state money. All money must be accounted for in the Wildlife Trust Fund.

2. All of the money in the Wildlife Trust Fund must be deposited in a financial institution to draw interest or to be expended, invested and reinvested pursuant to the specific instructions of the donor, or if no such specific instructions exist, in the sound discretion of the Director. The provisions of NRS 356.011 apply to any accounts in financial institutions maintained pursuant to this section.

3. The money in the Wildlife Trust Fund must be budgeted and expended, within any limitations which may have been specified by particular donors, at the discretion of the Director. The Director may authorize independent contractors that may be funded in whole or in part from the money in the Wildlife Trust Fund.

- 4. The Director or the Director's designee shall submit semiannually to the Interim Finance Committee and the Commission a report concerning the investment and expenditure of the money in the Wildlife Trust Fund in such form and detail as the Interim Finance Committee determines is necessary.
- 5. A separate statement concerning the anticipated amount and proposed expenditures of the money in the Wildlife Trust Fund must be submitted to the Chief of the Budget Division of the Department of Administration for his or her information at the same time and for the same fiscal years as the requested budget of the Department submitted pursuant to NRS 353.210. The statement must be attached to the requested budget for the Department when the requested budget is submitted to the Fiscal





Analysis Division of the Legislative Counsel Bureau pursuant to NRS 353.211.

- 6. The provisions of chapter 333 of NRS do not apply to the expenditure of money in the Wildlife Trust Fund.
 - **Sec. 1.1.** NRS 501.179 is hereby amended to read as follows:
 - 501.179 1. Members of the Commission are entitled to receive a salary of not more than \$80 per day, as fixed by the Commission, while performing official duties for the Commission.
 - 2. While engaged in the business of the Commission, each member and employee of the Commission is entitled to receive the per diem allowance and travel expenses provided for state officers and employees generally.
 - 3. Compensation and expenses must be paid from the Wildlife *Fund* Account within the State General Fund.
 - **Sec. 1.3.** NRS 501.320 is hereby amended to read as follows:
 - 501.320 1. Annually, not later than May 1, each board shall prepare a budget for the period ending June 30 of the following year, setting forth in detail its proposed expenditures for carrying out its duties as specified in this title within its county, and submit the budget to the Commission accompanied by a statement of the previous year's expenditures, certified by the county auditor.
 - 2. The Commission shall examine the budget in conjunction with the Director or a person designated by the Director, and may increase, decrease, alter or amend the budget.
 - 3. Upon approval of the budget, the Department shall transmit a copy of the approved budget to the board, and at the same time withdraw from the Wildlife *Fund* Account within the State General Fund and transmit to the board the money required under the approved budget for disposition by the board in accordance with the approved budget. All money so received must be placed in the fund for the advisory board.
 - **Sec. 1.5.** NRS 501.331 is hereby amended to read as follows: 501.331 The Department of Wildlife is hereby created. The
- Department:
- 1. Shall administer the wildlife laws of this State and chapter 488 of NRS.
 - 2. Shall, on or before the fifth calendar day of each regular session of the Legislature, submit to the Legislature a financial report for each of the immediately preceding 2 fiscal years setting forth the activity and status of the Wildlife [Obligated Reserve] Fund Account in the State General Fund, each subaccount within that Account and any other account or subaccount administered by the Department for which the use of the money in the account or subaccount is restricted. The report must include, without limitation:





- (a) A description of each project for which money is expended from each of those accounts and subaccounts and a description of each recipient of that money; and
- (b) The total amount of money expended from each of those accounts and subaccounts for each fiscal year, including, without limitation, the amount of any matching contributions received for those accounts and subaccounts for each fiscal year.
 - **Sec. 1.7.** NRS 501.343 is hereby amended to read as follows: 501.343 The Department may:
- 1. Collect and disseminate, throughout the State, information calculated to educate and benefit the people of the State regarding wildlife and boating, and information pertaining to any program administered by the Department.
- 2. Publish wildlife journals and other official publications, for which a specific charge may be made, such charge to be determined by the Commission, with the proceeds to be deposited in the Wildlife *Fund* Account within the State General Fund. No charge may be made for any publication required by a regulation of the Commission.
 - **Sec. 1.9.** NRS 501.346 is hereby amended to read as follows:
 - 501.346 1. The Department may charge fees for advertising:
 - (a) In printed materials prepared by the Department; and
- (b) On a website on the Internet or its successor that is maintained by the Department.
- 2. Any money collected by the Department, pursuant to subsection 1 must be:
- (a) Deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund; and
- (b) Used to pay the expenses of the Department, including, without limitation, expenses incurred in the development, production and distribution of:
 - (1) Printed materials prepared by the Department;
- (2) Materials used by the Department on the website maintained by the Department; and
- (3) Any informational and educational materials provided by the Department for the purposes described in subsection 1 of NRS 501.343.
 - Sec. 2. NRS 501.356 is hereby amended to read as follows:
 - 501.356 1. Money received by the Department from:
 - (a) The sale of licenses;
- (b) Fees pursuant to the provisions of NRS 488.075 and 488.1795;
- (c) Remittances from the State Treasurer pursuant to the provisions of NRS 365.535;
 - (d) Appropriations made by the Legislature; and





- (e) All other sources, *including*, *without limitation*, *the Federal Government*, except money derived from the forfeiture of any property described in NRS 501.3857 or money deposited in the Wildlife Heritage Trust Account pursuant to NRS 501.3575 or in the [Trout Management Account pursuant to NRS 502.327,] Wildlife Trust Fund pursuant to section 1 of this act,
- → must be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.
- 2. The interest and income earned on the money in the Wildlife *Fund* Account, after deducting any applicable charges, must be credited to the Account.
- 3. Except as otherwise provided in subsection 4, the Department may use money in the Wildlife *Fund* Account only to carry out the provisions of this title and chapter 488 of NRS and as provided in NRS 365.535, and the money must not be diverted to any other use.
- 4. Except as otherwise provided in NRS 502.250 and 504.155, all fees for the sale or issuance of stamps, tags, permits and licenses that are required to be deposited in the Wildlife *Fund* Account pursuant to the provisions of this title and any matching money received by the Department from any source must be accounted for separately and must be used:
 - (a) Only for the management of wildlife; and
- (b) If the fee is for the sale or issuance of a license, permit or tag other than a tag specified in subsection 5 or 6 of NRS 502.250, under the guidance of the Commission pursuant to subsection 2 of NRS 501.181.
 - **Sec. 3.** NRS 501.359 is hereby amended to read as follows:
- 501.359 1. The Wildlife Imprest Account in the amount of \$15,000 is hereby created for the use of the Department, subject to the following conditions:
- (a) The money must be deposited in a bank or credit union qualified to receive deposits of public money, except that \$500 must be kept in the custody of an employee designated by the Director for immediate use for purposes set forth in this section.
- (b) The Account must be replenished periodically from the Wildlife *Fund* Account in the State General Fund upon approval of expenditures as required by law and submission of vouchers or other documents to indicate payment as may be prescribed.
- 2. The Wildlife Imprest Account may be used to pay for postage, C.O.D. packages, travel or other minor expenses which are proper as claims for payment from the Wildlife *Fund* Account in the State General Fund.
- 3. The Wildlife Imprest Account may be used to provide money to employees of the Department for travel expenses and





subsistence allowances arising out of their official duties or employment. All advances constitute a lien in favor of the Department upon the accrued wages of the requesting employee in an amount equal to the money advanced, but the Director may advance more than the amount of the accrued wages of the employee. Upon the return of the employee, the employee is entitled to receive money for any authorized expenses and subsistence in excess of the amount advanced.

Sec. 4. NRS 501.361 is hereby amended to read as follows:

501.361 A Petty Cash Account in the amount of \$1,000 for the payment of minor expenses of the Department is hereby created. The Account must be kept in the custody of an employee designated by the Director and must be replenished periodically from the Wildlife *Fund* Account in the State General Fund upon approval of expenditures as required by law and submission of vouchers or other documents to indicate payment as may be prescribed.

Sec. 5. NRS 501.3855 is hereby amended to read as follows:

501.3855 1. In addition to the penalties provided for the violation of any of the provisions of this title, every person who unlawfully kills or possesses a big game mammal, bobcat, swan or eagle is liable for a civil penalty of not less than \$250 nor more than \$5,000.

- 2. For the unlawful killing or possession of fish or wildlife not included in subsection 1, the court may order the defendant to pay a civil penalty of not less than \$25 nor more than \$1,000.
- 3. For hunting, fishing or trapping without a valid license, tag or permit, the court may order the defendant to pay a civil penalty of not less than \$50 nor more than \$250.
- 4. Every court, before whom a defendant is convicted of unlawfully killing or possessing any wildlife, shall order the defendant to pay the civil penalty in the amount stated in this section for each mammal, bird or fish unlawfully killed or possessed. The court shall fix the manner and time of payment.
- 5. The Department may attempt to collect all penalties and installments that are in default in any manner provided by law for the enforcement of a judgment.
- 6. If a person who is ordered to pay a civil penalty pursuant to this section fails to do so within 90 days after the date set forth in the order, the Department may suspend, revoke, or refuse to issue or renew any license, tag, permit, certificate or other document or privilege otherwise available to the person pursuant to this title or chapter 488 of NRS.
- 7. Each court that receives money pursuant to the provisions of this section shall forthwith remit the money to the Department





which shall deposit the money with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.

- **Sec. 6.** NRS 501.389 is hereby amended to read as follows:
- 501.389 1. Except for property described in NRS 501.3857, equipment:
 - (a) Seized as evidence in accordance with NRS 501.375; and
- (b) Not recovered by the owner within 1 year after it is no longer needed for evidentiary purposes,
- becomes the property of the Department.
 - 2. The Department may:

- (a) Sell the equipment in accordance with the regulations adopted pursuant to subsection 5 of NRS 333.220;
- (b) Donate equipment that is not dangerous to nonprofit organizations which benefit children;
- (c) Donate equipment that is not dangerous to children from low-income families who attend fishing clinics sponsored by the Department; or
 - (d) Retain the equipment for authorized use by the Department.
- → All money received from the sale of equipment must be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.
- 3. Any person of lawful age and lawfully entitled to reside in the United States may purchase the equipment, whether a prior owner or not.
 - **Sec. 7.** NRS 502.148 is hereby amended to read as follows:
- 502.148 1. Except as otherwise provided in this subsection, any person who wishes to apply for a restricted nonresident deer tag pursuant to NRS 502.147 must complete an application on a form prescribed and furnished by the Department. A licensed master guide may complete the application for an applicant. The application must be signed by the applicant and the master guide who will be responsible for conducting the restricted nonresident deer hunt.
- 2. The application must be accompanied by a fee for the tag of \$300, plus any other fees which the Department may require. The Commission shall establish the time limits and acceptable methods for submitting such applications to the Department.
- 3. Any application for a restricted nonresident deer tag which contains an error or omission must be rejected and the fee for the tag returned to the applicant.
- 4. A person who is issued a restricted nonresident deer tag is not eligible to apply for any other deer tag issued in this State for the same hunting season as that restricted nonresident deer hunt.





- 5. All fees collected pursuant to this section must be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.
 - **Sec. 8.** NRS 502.219 is hereby amended to read as follows:
- 502.219 1. The Commission may establish a program for the issuance of additional big game tags each year to be known as "Dream Tags." If the Commission establishes such a program, the program must provide:
- (a) For the issuance of Dream Tags to either a resident or nonresident of this State;
- (b) For the issuance of one Dream Tag for each species of big game for which 50 or more tags were available under the quota established for the species by the Commission during the previous year; and
- (c) For the sale of Dream Tags to a nonprofit organization pursuant to this section.
- 2. The Commission may adopt regulations establishing such other provisions concerning Dream Tags as the Commission determines reasonable or necessary in carrying out the program.
- 3. A nonprofit organization established through the Community Foundation of Western Nevada which is exempt from taxation pursuant to 26 U.S.C. § 501(c)(3) and which has as its principal purpose the preservation, protection, management or restoration of wildlife and its habitat may purchase such Dream Tags from the Department as are authorized by the Commission, at prices established by the Commission, subject to the following conditions:
- (a) The nonprofit organization must agree to award the Dream Tags by raffle, with unlimited chances to be sold for \$5 each to persons who purchase a resource enhancement stamp pursuant to NRS 502.222.
 - (b) The nonprofit organization must agree to enter into a contract with a private entity that is approved by the Department which requires that the private entity agree to act as the agent of the nonprofit organization to sell chances to win Dream Tags, conduct any required drawing for Dream Tags and issue Dream Tags. For the purposes of this paragraph, a private entity that has entered into a contract with the Department pursuant to NRS 502.175 to conduct a drawing and to award and issue tags or permits as established by the Commission shall be deemed to be approved by the Department.
 - (c) All money received by the nonprofit organization from the proceeds of the Dream Tag raffle, less the cost of the Dream Tags purchased by the nonprofit organization and any administrative costs charged by the Community Foundation of Western Nevada, must be used for the preservation, protection, management or





restoration of game and its habitat, as determined by the Advisory Board on Dream Tags created by NRS 502.225.

- 4. All money received by the Department for Dream Tags pursuant to this section must be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.
- 5. The nonprofit organization shall, on or before February 1 of each year, report to the Commission and the Interim Finance Committee concerning the Dream Tag program, including, without limitation:
- (a) The number of Dream Tags issued during the immediately preceding calendar year;
- (b) The total amount of money paid to the Department for Dream Tags during the immediately preceding calendar year;
- (c) The total amount of money received by the nonprofit organization from the proceeds of the Dream Tag raffle, the amount of such money expended by the nonprofit organization and a description of each project for which the money was spent; and
- (d) Any recommendations concerning the continuation of the program or necessary legislation.
- 6. As used in this section, "big game tag" means a tag permitting a person to hunt any species of pronghorn antelope, bear, deer, mountain goat, mountain lion, bighorn sheep or elk.
 - **Sec. 9.** NRS 502.222 is hereby amended to read as follows:
- 502.222 1. To be eligible to participate in the Dream Tag raffle, a person must purchase a resource enhancement stamp.
- 2. Resource enhancement stamps must be sold for a fee of \$10 each by the Department and by persons authorized by the Department to sell the stamps. All money received by the Department for resource enhancement stamps pursuant to this section must be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.
 - 3. The Department shall determine the form of the stamps.
 - **Sec. 10**. NRS 502.242 is hereby amended to read as follows:
- 502.242 1. In addition to any fee charged and collected for an annual hunting, trapping, fishing or combined hunting and fishing license pursuant to NRS 502.240, a habitat conservation fee of \$3 must be paid.
- 2. [The Wildlife Obligated Reserve Account is hereby created in the State General Fund.] Revenue from the habitat conservation fee must be accounted for separately, deposited with the State Treasurer for credit to the Wildlife [Obligated Reserve] Fund Account and, except as otherwise provided in NRS 502.294 and 502.310, used by the Department for the purposes of wildlife habitat rehabilitation and restoration. [The interest and income earned on





the money in the Wildlife Obligated Reserve Account, after deducting any applicable charges, must be credited to the Account.]

3. The money in the Wildlife [Obligated Reserve] Fund Account remains in the Account and does not revert to the State General Fund at the end of any fiscal year.

Sec. 11. NRS 502.250 is hereby amended to read as follows: 502.250 1. The amount of the fee that must be charged for the following tags is:

Resident deer tag\$30 Resident antelope tag60 Resident mountain goat tag......120 Resident mountain lion tag.......25 Nonresident antelope tag......300

2. The amount of the fee for other resident or nonresident big game tags must not exceed the highest fee for a resident or nonresident big game tag established pursuant to this section.

3. The amount of the fee for a tag determined to be necessary by the Commission for other species pursuant to NRS 502.130 must not exceed the highest fee for a resident or nonresident tag established pursuant to this section.

4. A fee not to exceed \$10 may be charged for processing an application for a game species or permit other than an application for an elk. A fee of not less than \$5 but not more than \$15 must be charged for processing an application for an elk, \$5 of which must be deposited with the State Treasurer for credit to the Wildlife [Obligated Reserve] Fund Account in the State General Fund and used for the prevention and mitigation of damage caused by elk or game mammals not native to this State. A fee of not less than \$15 and not more than \$50 must be charged for processing an application for a Silver State Tag.

5. The Commission may accept sealed bids for, or award through an auction or a Silver State Tag Drawing, or any combination thereof, not more than 15 big game tags and not more than 5 wild turkey tags each year. To reimburse the Department for the cost of managing wildlife and administering and conducting the





bid, auction or Silver State Tag Drawing, not more than 18 percent of the total amount of money received from the bid, auction or Silver State Tag Drawing may be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund. Any amount of money received from the bid, auction or Silver State Tag Drawing that is not so deposited must be deposited with the State Treasurer for credit to the Wildlife Heritage Trust Account in the State General Fund in accordance with the provisions of NRS 501.3575.

- 6. The Commission may by regulation establish an additional drawing for big game tags, which may be entitled the Partnership in Wildlife Drawing. To reimburse the Department for the cost of managing wildlife and administering and conducting the drawing, not more than 18 percent of the total amount of money received from the drawing may be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund. Except as otherwise provided by regulations adopted by the Commission pursuant to subsection 7, the money received by the Department from applicants in the drawing who are not awarded big game tags must be deposited with the State Treasurer for credit to the Wildlife Heritage Trust Account in accordance with the provisions of NRS 501.3575.
- 7. The Commission may adopt regulations which authorize the return of all or a portion of any fee collected from a person pursuant to the provisions of this section.

Sec. 12. NRS 502.253 is hereby amended to read as follows:

- 502.253 1. In addition to any fee charged and collected pursuant to NRS 502.250, a fee of \$3 must be charged for processing each application for a game tag, the revenue from which must be accounted for separately, deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund and used by the Department for costs related to:
- (a) Programs for the management and control of injurious predatory wildlife;
- (b) Wildlife management activities relating to the protection of nonpredatory game animals, sensitive wildlife species and related wildlife habitat:
- (c) Conducting research, as needed, to determine successful techniques for managing and controlling predatory wildlife, including studies necessary to ensure effective programs for the management and control of injurious predatory wildlife; and
- (d) Programs for the education of the general public concerning the management and control of predatory wildlife.
- 2. The Department of Wildlife is hereby authorized to expend a portion of the money collected pursuant to subsection 1 to enable





the State Department of Agriculture to develop and carry out the programs described in subsection 1.

- 3. Any program developed or wildlife management activity or research conducted pursuant to this section must be developed or conducted under the guidance of the Commission pursuant to subsection 2 of NRS 501.181.
- 4. The money in the Wildlife *Fund* Account remains in the Account and does not revert to the State General Fund at the end of any fiscal year.

Sec. 13. NRS 502.294 is hereby amended to read as follows:

502.294 All money received pursuant to NRS 502.292 must be deposited with the State Treasurer for credit to the Wildlife [Obligated Reserve] Fund Account in the State General Fund. The Department shall maintain separate accounting records for the receipt and expenditure of that money. An amount not to exceed 10 percent of that money may be used to reimburse the Department for the cost of administering the program of documentation. This amount is in addition to compensation allowed persons authorized to issue and sell licenses.

Sec. 14. NRS 502.310 is hereby amended to read as follows:

502.310 All money received pursuant to NRS 502.300 must be deposited with the State Treasurer for credit to the Wildlife [Obligated Reserve] Fund Account in the State General Fund. The Department shall maintain separate accounting records for the receipt and expenditure of that money. An amount not to exceed 10 percent of that money may be used to reimburse the Department for the cost of administering the state duck stamp programs. This amount is in addition to compensation allowed persons authorized to issue and sell licenses.

Sec. 15. NRS 502.410 is hereby amended to read as follows:

502.410 1. Any money received by the Department pursuant to NRS 502.400 must be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.

- 2. The Department:
- (a) Shall maintain separate accounting records for the receipt and expenditure of any money pursuant to this section or NRS 502.400; and
- 38 (b) Must use the money to operate and manage the Carson Lake 39 Wildlife Management Area.

Sec. 16. NRS 504.155 is hereby amended to read as follows:

504.155 All gifts, grants, fees and appropriations of money received by the Department for the prevention and mitigation of damage caused by elk or game mammals not native to this State, and the interest and income earned on the money, less any applicable charges, must be accounted for separately within the





Wildlife *Fund* Account and may only be disbursed as provided in the regulations adopted pursuant to NRS 504.165.

Sec. 17. NRS 321.385 is hereby amended to read as follows:

- 321.385 The State Land Registrar, after consultation with the Division of Forestry of the State Department of Conservation and Natural Resources, may:
- 1. Sell timber from any land owned by the State of Nevada which is not assigned to the Department of Wildlife.
- 2. At the request of the Director of the Department of Wildlife, sell timber from any land owned by the State of Nevada which is assigned to the Department of Wildlife. Revenues from the sale of such timber must be deposited with the State Treasurer for credit to the Wildlife *Fund* Account in the State General Fund.
 - **Sec. 18.** NRS 365.535 is hereby amended to read as follows:
- 365.535 1. It is declared to be the policy of the State of Nevada to apply the tax on motor vehicle fuel paid on fuel used in watercraft for recreational purposes during each calendar year, which is hereby declared to be not refundable to the consumer, for the:
- (a) Improvement of boating and the improvement, operation and maintenance of other outdoor recreational facilities located in any state park that includes a body of water used for recreational purposes; and
- (b) Payment of the costs incurred, in part, for the administration and enforcement of the provisions of chapter 488 of NRS.
- 2. The amount of excise taxes paid on all motor vehicle fuel used in watercraft for recreational purposes must be determined annually by the Department by use of the following formula:
- (a) Multiplying the total boats with motors registered the previous calendar year, pursuant to provisions of chapter 488 of NRS, times 220.76 gallons average fuel purchased per boat;
- (b) Adding 566,771 gallons of fuel purchased by out-of-state boaters as determined through a study conducted during 1969-1970 by the Division of Agricultural and Resource Economics, Max C. Fleischmann College of Agriculture, University of Nevada, Reno; and
- (c) Multiplying the total gallons determined by adding the total obtained under paragraph (a) to the figure in paragraph (b) times the rate of tax, per gallon, imposed on motor vehicle fuel used in watercraft for recreational purposes, less the percentage of the tax authorized to be deducted by the supplier pursuant to NRS 365.330.
- 3. The Department of Wildlife shall submit annually to the Department, on or before April 1, the number of boats with motors registered in the previous calendar year. On or before June 1, the





Department, using that data, shall compute the amount of excise taxes paid on all motor vehicle fuel used in watercraft for recreational purposes based on the formula set forth in subsection 2, and shall certify the ratio for apportionment and distribution, in writing, to the Department of Wildlife and to the Division of State Parks of the State Department of Conservation and Natural Resources for the next fiscal year.

- 4. In each fiscal year, the State Treasurer shall, upon receipt of the tax money from the Department collected pursuant to the provisions of NRS 365.175 to 365.190, inclusive, allocate the amount determined pursuant to subsection 2, in proportions directed by the Legislature, to:
- (a) The Wildlife *Fund* Account in the State General Fund. This money may be expended only for the administration and enforcement of the provisions of chapter 488 of NRS and for the improvement, operation and maintenance of boating facilities and other outdoor recreational facilities associated with boating. Any money received in excess of the amount authorized by the Legislature to be expended for such purposes must be retained in the Wildlife *Fund* Account.
- (b) The Division of State Parks of the State Department of Conservation and Natural Resources. Such money may be expended only as authorized by the Legislature for the improvement, operation and maintenance of boating facilities and other outdoor recreational facilities located in any state park that includes a body of water used for recreational purposes.
 - **Sec. 19.** NRS 488.075 is hereby amended to read as follows:
- 488.075 1. The owner of each motorboat requiring numbering by this State shall file an application for a number and for a certificate of ownership with the Department on forms approved by it accompanied by:
- (a) Proof of payment of Nevada sales or use tax as evidenced by proof of sale by a Nevada dealer or by a certificate of use tax paid issued by the Department of Taxation, or by proof of exemption from those taxes as provided in NRS 372.320.
 - (b) Such evidence of ownership as the Department may require.
- → The Department shall not issue a number, a certificate of number or a certificate of ownership until this evidence is presented to it.
- 2. The application must be signed by the owner of the motorboat and must be accompanied by a fee of \$20 for the certificate of ownership and a fee according to the following schedule as determined by the straight line length which is measured from the tip of the bow to the back of the transom of the motorboat:





1	Less than 13 feet	\$20
2	13 feet or more but less than 18 feet	25
3	18 feet or more but less than 22 feet	40
4	22 feet or more but less than 26 feet	
5	26 feet or more but less than 31 feet	
6	31 feet or more	100

Except as otherwise provided in this subsection, all fees received by the Department under the provisions of this chapter must be deposited in the Wildlife *Fund* Account in the State General Fund and may be expended only for the administration and enforcement of the provisions of this chapter. On or before December 31 of each year, the Department shall deposit with the respective county school districts 50 percent of each fee collected according to the motorboat's length for every motorboat registered from their respective counties. Upon receipt of the application in approved form, the Department shall enter the application upon the records of its office and issue to the applicant a certificate of number stating the number awarded to the motorboat, a certificate of ownership stating the same information and the name and address of the registered owner and the legal owner.

- 3. A certificate of number may be renewed each year by the purchase of a validation decal. The fee for a validation decal is determined by the straight line length of the motorboat and is equivalent to the fee set forth in the schedule provided in subsection 2. The amount of the fee for issuing a duplicate validation decal is \$20.
- 4. The owner shall paint on or attach to each side of the bow of the motorboat the identification number in such manner as may be prescribed by regulations of the Commission in order that the number may be clearly visible. The number must be maintained in legible condition.
- 5. The certificate of number must be available at all times for inspection on the motorboat for which issued, whenever the motorboat is in operation.
- 6. The Commission shall provide by regulation for the issuance of numbers to manufacturers and dealers which may be used interchangeably upon motorboats operated by the manufacturers and dealers in connection with the demonstration, sale or exchange of those motorboats. The amount of the fee for each such a number is \$20.
 - Sec. 20. NRS 502.327 is hereby repealed.
- **Sec. 21.** As soon as practicable after July 1, 2011, any money remaining in the Trout Management Account established by NRS 502.327 which has not been committed for expenditure before that





date must be deposited into the Wildlife Fund Account pursuant to NRS 501.356, as amended by section 2 of this act.

Sec. 22. Notwithstanding any amendatory provision of this act to the contrary, during the biennium beginning on July 1, 2011, and ending on June 30, 2013, if any money is appropriated or authorized for an expenditure or use by the Department of Wildlife which is inconsistent with the amendatory provisions of this act, the Department may expend or use the money in accordance with the purpose for which the money was appropriated or authorized for expenditure or use.

Sec. 23. 1. This section and sections 1 to 14, inclusive, and 16 to 22, inclusive, of this act become effective on July 1, 2011.

- 2. Section 15 of this act becomes effective upon conveyance of the Carson Lake Pasture to the State of Nevada in accordance with chapter 209, Statutes of Nevada 1993, at page 447.
 - 3. Section 22 of this act expires by limitation on July 1, 2013.

TEXT OF REPEALED SECTION

502.327 Trout stamps: Deposit of fees in Trout Management Account; accounting records; use of money in Account.

- 1. All money received pursuant to NRS 502.326 must be deposited with the State Treasurer for credit to the Trout Management Account, which is hereby established in the State General Fund.
- 2. The interest and income earned on the money in the Trout Management Account, after deducting any applicable charges, must be credited to the Account.
 - 3. The Department shall:
- (a) Maintain separate accounting records for the receipt of money pursuant to NRS 502.326 and the expenditure of that money.
- (b) Administer the Trout Management Account. The Department may use money in the Account only for the protection, propagation and management of trout in this State and for any bonded indebtedness incurred therefor.





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