

ASSEMBLY BILL NO. 561—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 concerning governmental financial administration. (BDR 31-1166)

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

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

AN ACT relating to governmental financial administration; delaying the commencement of certain transfers to the Fund to Stabilize the Operation of the State Government; revising the provisions governing the rate and calculation of the payroll tax imposed on certain businesses other than financial institutions; requiring the deposit of certain fees imposed on the short-term lease of passenger cars into the State General Fund; extending the prospective expiration of certain requirements regarding the imposition and advance payment of certain taxes and fees; requiring the transfer of money from the Fund to Stabilize the Operation of the State Government to the State General Fund; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

- 1 The Fund to Stabilize the Operation of the State Government, also known as
- 2 the Rainy Day Fund, is a special revenue fund into which surplus state revenues are
- 3 deposited to be used in case of fiscal emergencies. Under existing law, the State
- 4 Controller is required to transfer from the State General Fund to the Fund to
- 5 Stabilize the Operation of the State Government at the beginning of each fiscal year
- 6 that begins on or after July 1, 2011, 1 percent of the total anticipated revenue
- 7 projected for that fiscal year by the Economic Forum in May of odd-numbered
- 8 years, as adjusted by any legislation enacted by the Legislature that affects state



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revenue for that fiscal year. (NRS 353.288) **Sections 1 and 10** of this bill delay the commencement of those transfers until July 1, 2013.

Section 16 of this bill requires the State Controller to transfer a sum of money from the Fund to Stabilize the Operation of the State Government to the State General Fund.

Existing law imposes an excise tax on certain businesses other than financial institutions at the rate of 0.5 percent of the total wages paid by the business each calendar quarter that do not exceed \$62,500 and 1.17 percent of those wages paid in excess of \$62,500. (NRS 363B.110) On July 1, 2011, this rate is scheduled to change to 0.63 percent of the total wages paid by the business each calendar quarter. (Chapter 395, Statutes of Nevada 2009, pp. 2190, 2199) **Section 4** of this bill revises that rate change until June 30, 2013, to impose no tax on the wages paid by the business each calendar quarter that do not exceed \$62,500 and to impose the tax at the rate of 1.17 percent of the total wages paid by the business each calendar quarter in excess of \$62,500.

Under existing law, a short-term lessor of passenger cars is required to collect from its customers a governmental services fee of 10 percent of the adjusted total amount of each lease, and to remit the fee to the Department of Taxation. Of the amount remitted to the Department, 90 percent must be deposited in the State General Fund and 10 percent must be deposited in the State Highway Fund. (NRS 482.313) **Section 6** of this bill instead requires the deposit of all of that amount into the State General Fund.

Existing law requires, until June 30, 2011, the advance payment of the tax on the net proceeds of minerals based upon the estimated net proceeds and royalties of a mining operation for the current calendar year. (Chapter 4, Statutes of Nevada 2008, 25th Special Session, pp. 15-18, 23) **Sections 7, 8, 9 and 11** of this bill delay the expiration of this requirement for advance payment until June 30, 2013.

Existing law imposes an annual fee of \$200 for a state business license. (NRS 76.100, 76.130) On July 1, 2011, this fee is scheduled to change to \$100. (Chapter 429, Statutes of Nevada 2009, pp. 2408-10) **Section 10.3** of this bill delays this change until July 1, 2013.

Existing law requires, until June 30, 2011, an increase in the rate of the Local School Support Tax of 0.35 percent. (Chapter 395, Statutes of Nevada 2009, pp. 2191, 2199) **Section 10.7** of this bill delays the expiration of this increase until June 30, 2013.

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

Section 1. NRS 353.288 is hereby amended to read as follows:
353.288 1. The Fund to Stabilize the Operation of the State Government is hereby created as a special revenue fund. Except as otherwise provided in subsections 3 and 4, each year after the close of the previous fiscal year and before the issuance of the State Controller's annual report, the State Controller shall transfer from the State General Fund to the Fund to Stabilize the Operation of the State Government:

(a) Forty percent of the unrestricted balance of the State General Fund, as of the close of the previous fiscal year, which remains after subtracting an amount equal to 7 percent of all appropriations made from the State General Fund during that previous fiscal year for the



1 operation of all departments, institutions and agencies of State
2 Government and for the funding of schools; and

3 (b) Commencing with the fiscal year that begins on July 1,
4 ~~2011,~~ 2013, 1 percent of the total anticipated revenue for the fiscal
5 year in which the transfer will be made, as projected by the
6 Economic Forum for that fiscal year pursuant to paragraph (e) of
7 subsection 1 of NRS 353.228 and as adjusted by any legislation
8 enacted by the Legislature that affects state revenue for that fiscal
9 year.

10 2. Money transferred pursuant to subsection 1 to the Fund to
11 Stabilize the Operation of the State Government is a continuing
12 appropriation solely for the purpose of authorizing the expenditure
13 of the transferred money for the purposes set forth in this section.

14 3. The balance in the Fund to Stabilize the Operation of the
15 State Government, excluding the aggregate balance in the Disaster
16 Relief Account and the Emergency Assistance Subaccount, must not
17 exceed 20 percent of the total of all appropriations from the State
18 General Fund for the operation of all departments, institutions and
19 agencies of the State Government and for the funding of schools and
20 authorized expenditures from the State General Fund for the
21 regulation of gaming for the fiscal year in which that revenue will
22 be transferred to the Fund to Stabilize the Operation of the State
23 Government.

24 4. Except as otherwise provided in this subsection and NRS
25 353.2735, beginning with the fiscal year that begins on July 1, 2003,
26 the State Controller shall, at the end of each quarter of a fiscal year,
27 transfer from the State General Fund to the Disaster Relief Account
28 created pursuant to NRS 353.2735 an amount equal to not more than
29 10 percent of the aggregate balance in the Fund to Stabilize the
30 Operation of the State Government during the previous quarter,
31 excluding the aggregate balance in the Disaster Relief Account and
32 the Emergency Assistance Subaccount created pursuant to NRS
33 414.135. The State Controller shall not transfer more than \$500,000
34 for any quarter pursuant to this subsection.

35 5. The Chief of the Budget Division of the Department of
36 Administration may submit a request to the State Board of
37 Examiners to transfer money from the Fund to Stabilize the
38 Operation of the State Government to the State General Fund:

39 (a) If the total actual revenue of the State falls short by 5 percent
40 or more of the total anticipated revenue for the biennium in which
41 the transfer will be made, as determined by the Legislature, or the
42 Interim Finance Committee if the Legislature is not in session; or

43 (b) If the Legislature, or the Interim Finance Committee if the
44 Legislature is not in session, and the Governor declare that a fiscal
45 emergency exists.



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6. The State Board of Examiners shall consider a request made pursuant to subsection 5 and shall, if it finds that a transfer should be made, recommend the amount of the transfer to the Interim Finance Committee for its independent evaluation and action. The Interim Finance Committee is not bound to follow the recommendation of the State Board of Examiners.

7. If the Interim Finance Committee finds that a transfer recommended by the State Board of Examiners should and may lawfully be made, the Committee shall by resolution establish the amount and direct the State Controller to transfer that amount to the State General Fund. The State Controller shall thereupon make the transfer.

8. In addition to the manner of allocation authorized pursuant to subsections 5, 6 and 7, the money in the Fund to Stabilize the Operation of the State Government may be allocated directly by the Legislature to be used for any other purpose.

Sec. 2. (Deleted by amendment.)

Sec. 3. (Deleted by amendment.)

Sec. 4. NRS 363B.110 is hereby amended to read as follows:

363B.110 1. There is hereby imposed an excise tax on each employer at the rate of ~~10.63~~ **1.17** percent of the **amount by which the sum of all the** wages, as defined in NRS 612.190, paid by the employer during a calendar quarter with respect to employment in connection with the business activities of the employer ~~if~~ **exceeds \$62,500.**

2. The tax imposed by this section:

(a) Does not apply to any person or other entity or any wages this State is prohibited from taxing under the Constitution, laws or treaties of the United States or the Nevada Constitution.

(b) Must not be deducted, in whole or in part, from any wages of persons in the employment of the employer.

3. Each employer shall, on or before the last day of the month immediately following each calendar quarter for which the employer is required to pay a contribution pursuant to NRS 612.535:

(a) File with the Department a return on a form prescribed by the Department; and

(b) Remit to the Department any tax due pursuant to this chapter for that calendar quarter.

Sec. 4.5. NRS 363B.115 is hereby amended to read as follows:

363B.115 1. Except as otherwise provided in subsection 2, an employer may deduct from the total amount of wages reported ~~and upon which~~ **for the purpose of calculating the amount of** the excise tax ~~is imposed~~ **required to be paid** pursuant to NRS 363B.110 any amount authorized pursuant to this section that is paid



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1 by the employer for health insurance or a health benefit plan for its
2 employees in the calendar quarter for which the tax is paid. The
3 amounts for which the deduction is allowed include:

4 (a) For a self-insured employer, all amounts paid during the
5 calendar quarter for claims, direct administrative services costs,
6 including such services provided by the employer, and any
7 premiums paid for individual or aggregate stop-loss insurance
8 coverage. An employer is not authorized to deduct the costs of a
9 program of self-insurance unless the program is a qualified
10 employee welfare benefit plan pursuant to the Employee Retirement
11 Income Security Act of 1974, 29 U.S.C. §§ 1001 et seq.

12 (b) The premiums for a policy of health insurance or reinsurance
13 for a health benefit plan for employees.

14 (c) Any amounts which are:

15 (1) Paid by an employer to a Taft-Hartley trust which:

16 (I) Is formed pursuant to 29 U.S.C. § 186(c)(5); and

17 (II) Qualifies as an employee welfare benefit plan; and

18 (2) Considered by the Internal Revenue Service to be fully
19 tax deductible pursuant to the provisions of the Internal Revenue
20 Code.

21 (d) Such other similar payments for health care or insurance for
22 health care for employees as are authorized by the Department.

23 2. An employer may not deduct ~~{from the wages upon which~~
24 ~~the excise tax is imposed pursuant to NRS 363B.110:}~~ **pursuant to**
25 **subsection 1 any:**

26 (a) Amounts paid for health care or premiums paid for insurance
27 for an industrial injury or occupational disease for which coverage is
28 required pursuant to chapters 616A to 616D, inclusive, or 617 of
29 NRS; or

30 (b) ~~{Any payments}~~ **Payments** made by employees for health
31 care or health insurance or amounts deducted from the wages of
32 employees for such health care or insurance.

33 3. If the amount of the deduction allowed pursuant to this
34 section to an employer for a calendar quarter exceeds the amount of
35 reported wages for that calendar quarter, the excess amount of that
36 deduction may be carried forward to the following calendar quarter
37 until the deduction is exhausted. An employer claiming the
38 deduction allowed pursuant to this section shall, upon the request of
39 the Department, explain the amount claimed to the satisfaction of
40 the Department and provide the Department with such
41 documentation as the Department deems appropriate for that
42 purpose.

43 4. As used in this section:

44 (a) "Claims" means claims for those categories of health care
45 expenses that are generally deductible by employees on their



1 individual federal income tax returns pursuant to the provisions of
2 26 U.S.C. § 213 and any federal regulations relating thereto, if those
3 expenses had been borne directly by those employees.

4 (b) "Direct administrative services costs" means, if borne
5 directly by a self-insured employer and reasonably allocated to the
6 direct administration of claims:

7 (1) Payments for medical or office supplies that will be
8 consumed in the course of the provision of medical care or the direct
9 administration of claims;

10 (2) Payments to third-party administrators or independent
11 contractors for the provision of medical care or the direct
12 administration of claims;

13 (3) Rent and utility payments for the maintenance of medical
14 or office space used for the provision of medical care or the direct
15 administration of claims;

16 (4) Payments for the maintenance, repair and upkeep of
17 medical or office space used for the provision of medical care or the
18 direct administration of claims;

19 (5) Salaries and wages paid to medical, clerical and
20 administrative staff and other personnel employed to provide
21 medical care or directly to administer claims; and

22 (6) The depreciation of property other than medical or office
23 supplies, used for the provision of medical care or the direct
24 administration of claims.

25 (c) "Employee welfare benefit plan" has the meaning ascribed to
26 it in 29 U.S.C. § 1002.

27 (d) "Employees" means employees whose wages are included
28 within the ~~measure~~ *calculation of the amount* of the excise tax
29 imposed upon an employer by NRS 363B.110, and their spouses,
30 children and other dependents who qualify for coverage under the
31 terms of the health insurance or health benefit plan provided by that
32 employer.

33 (e) "Health benefit plan" means a health benefit plan that covers
34 only those categories of health care expenses that are generally
35 deductible by employees on their individual federal income tax
36 returns pursuant to the provisions of 26 U.S.C. § 213 and any
37 federal regulations relating thereto, if those expenses had been borne
38 directly by those employees.

39 (f) "Self-insured employer" means an employer that provides a
40 program of self-insurance for its employees.

41 **Sec. 5.** NRS 408.235 is hereby amended to read as follows:

42 408.235 1. There is hereby created the State Highway Fund.

43 2. Except as otherwise provided by a specific statute, the
44 proceeds from the imposition of any:



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(a) License or registration fee and other charges with respect to the operation of any motor vehicle upon any public highway, city, town or county road, street, alley or highway in this State; and

(b) Excise tax on gasoline or other motor vehicle fuel, must be deposited in the State Highway Fund and must, except for costs of administering the collection thereof, be used exclusively for the administration, construction, reconstruction, improvement and maintenance of highways as provided for in this chapter.

3. The interest and income earned on the money in the State Highway Fund, after deducting any applicable charges, must be credited to the Fund.

4. Costs of administration for the collection of the proceeds for any license or registration fees and other charges with respect to the operation of any motor vehicle must be limited to a sum not to exceed 22 percent of the total proceeds so collected.

5. Costs of administration for the collection of any excise tax on gasoline or other motor vehicle fuel must be limited to a sum not to exceed 1 percent of the total proceeds so collected.

6. All bills and charges against the State Highway Fund for administration, construction, reconstruction, improvement and maintenance of highways under the provisions of this chapter must be certified by the Director and must be presented to and examined by the State Board of Examiners. When allowed by the State Board of Examiners and upon being audited by the State Controller, the State Controller shall draw his or her warrant therefor upon the State Treasurer.

7. The money deposited in the State Highway Fund pursuant to NRS 244A.637 and 354.59815 must be maintained in a separate account for the county from which the money was received. The interest and income on the money in the account, after deducting any applicable charges, must be credited to the account. Any money remaining in the account at the end of each fiscal year does not revert to the State Highway Fund but must be carried over into the next fiscal year. The money in the account:

(a) Must be used exclusively for the construction, reconstruction, improvement and maintenance of highways in that county as provided for in this chapter;

(b) Must not be used to reduce or supplant the amount or percentage of any money which would otherwise be made available from the State Highway Fund for projects in that county; and

(c) Must not be used for any costs of administration or to purchase any equipment.

~~§8. The money deposited in the State Highway Fund pursuant to NRS 482.313 must be maintained in a separate account. The interest and income on the money in the account, after deducting~~



~~any applicable charges, must be credited to the account. Any money remaining in the account at the end of each fiscal year does not revert to the State Highway Fund but must be carried over into the next fiscal year. The money in the account:~~

~~—(a) Must be used exclusively for the construction, reconstruction, improvement and maintenance of highways as provided for in this chapter; and~~

~~—(b) Must not be used for any costs of administration or to purchase any equipment.]~~

Sec. 6. NRS 482.313 is hereby amended to read as follows:

482.313 1. Upon the lease of a passenger car by a short-term lessor in this State, the short-term lessor shall charge and collect from the short-term lessee:

(a) A governmental services fee of 10 percent of the total amount for which the passenger car was leased, excluding the items described in subsection 7; and

(b) Any fee required pursuant to NRS 244A.810 or 244A.860.

➔ The amount of each fee charged pursuant to this subsection must be indicated in the lease agreement.

2. The fees due from a short-term lessor to the Department of Taxation pursuant to subsection 1 are due on the last day of each calendar quarter. On or before the last day of the month following each calendar quarter, the short-term lessor shall:

(a) File with the Department of Taxation, on a form prescribed by the Department of Taxation, a report indicating the total amount of each of the fees collected by the short-term lessor pursuant to subsection 1 during the immediately preceding calendar quarter; and

(b) Remit to the Department of Taxation the fees collected by the short-term lessor pursuant to subsection 1 during the immediately preceding calendar quarter.

3. Except as otherwise provided in a contract made pursuant to NRS 244A.820 or 244A.870, the Department of Taxation shall deposit ~~1~~:

~~—(a) All~~ **all** money received from short-term lessors pursuant to the provisions of ~~[paragraph (b) of]~~ subsection 1 with the State Treasurer for credit to the State General Fund. ~~1~~:

~~—(b) Nine tenths of the money received from short term lessors pursuant to the terms of paragraph (a) of subsection 1 with the State Treasurer for credit to the State General Fund; and~~

~~—(c) One tenth of the money received from short term lessors pursuant to the terms of paragraph (a) of subsection 1 with the State Treasurer for credit to the State Highway Fund for administration pursuant to subsection 8 of NRS 408.235.]~~

4. To ensure compliance with this section, the Department of Taxation may audit the records of a short-term lessor.



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5. The provisions of this section do not limit or affect the payment of any taxes or fees imposed pursuant to the provisions of this chapter.

6. The Department of Motor Vehicles shall, upon request, provide to the Department of Taxation any information in its records relating to a short-term lessor that the Department of Taxation considers necessary to collect the fees described in subsection 1.

7. For the purposes of charging and collecting the governmental services fee described in paragraph (a) of subsection 1, the following items must not be included in the total amount for which the passenger car was leased:

(a) The amount of any fee charged and collected pursuant to paragraph (b) of subsection 1;

(b) The amount of any charge for fuel used to operate the passenger car;

(c) The amount of any fee or charge for the delivery, transportation or other handling of the passenger car;

(d) The amount of any fee or charge for insurance, including, without limitation, personal accident insurance, extended coverage or insurance coverage for personal property; and

(e) The amount of any charges assessed against a short-term lessee for damages for which the short-term lessee is held responsible.

8. The Executive Director of the Department of Taxation shall:

(a) Adopt such regulations as the Executive Director determines are necessary to carry out the provisions of this section; and

(b) Upon the request of the Director of the Department of Motor Vehicles, provide to the Director of the Department of Motor Vehicles a copy of any record or report described in this section.

Sec. 6.5. 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 the 20 fiscal years immediately following the date of approval of the application;

(2) Be equal to 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:



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(1) The partial abatement must:

(I) Be for the 3 years beginning on the date of approval of the application;

(II) Be equal to that portion of the combined rate of all the local sales and use taxes payable by the facility each year which exceeds ~~10.25~~ 0.6 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 ~~12.25~~ 2.6 percent.

2. 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. Section 16 of chapter 4, Statutes of Nevada 2008, 25th Special Session, as amended by chapter 387, Statutes of Nevada 2009, at page 2097, is hereby amended to read as follows:

Sec. 16. 1. This section and sections 2, 4, 14 and 15 of this act become effective upon passage and approval.

2. Sections 6 to 12, inclusive, of this act become effective on January 1, 2009.

3. Sections 4 and 12 of this act expire by limitation on June 30, 2009.

4. Sections 1, 3, 5 and 13 of this act become effective on July 1, 2009.

5. Sections 1, 2, 3 and 5 of this act expire by limitation on June 30, ~~2011~~ 2013.

Sec. 8. Section 29 of chapter 287, Statutes of Nevada 2009, at page 1233, is hereby amended to read as follows:

Sec. 29. ~~1~~ NRS 361A.155 is hereby repealed.

~~2. Section 5 of chapter 4, Statutes of Nevada 2008, 25th Special Session, at page 17, is hereby repealed.~~



1 **Sec. 9.** Section 31 of chapter 287, Statutes of Nevada 2009, at
2 page 1233, is hereby amended to read as follows:

3 Sec. 31. 1. This section and sections 3, 4, 27 ~~[-28,~~
4 ~~subsection 2 of section 29 and section]~~ **and** 30 of this act
5 become effective upon passage and approval.

6 2. Sections 1, 2, ~~and]~~ 5 to 26, inclusive, and
7 ~~[subsection 1 of section]~~ 29 of this act become effective on
8 July 1, 2009.

9 **Sec. 10.** Section 3 of chapter 322, Statutes of Nevada 2009, at
10 page 1415, is hereby amended to read as follows:

11 Sec. 3. 1. The Governor shall provide initially for the
12 reserve required pursuant to paragraph (b) of subsection 3 of
13 NRS 353.213, as amended by section 1 of this act, in the
14 proposed biennial budget for the period that begins on July 1,
15 2011, and ends on June 30, 2013.

16 2. The fiscal year that begins on July 1, ~~[2011,]~~ **2013**, is
17 the initial fiscal year in which a transfer of money must be
18 made from the State General Fund to the Fund to Stabilize the
19 Operation of the State Government pursuant to paragraph (b)
20 of subsection 1 of NRS 353.288, as amended by section 2 of
21 this act.

22 **Sec. 10.3.** Section 47 of chapter 381, Statutes of Nevada 2009,
23 as amended by chapter 429, Statutes of Nevada 2009, at page 2410,
24 is hereby amended to read as follows:

25 Sec. 47. 1. This section and section 45.5 of this act
26 become effective upon passage and approval.

27 2. Sections 1 to 44, inclusive, 45, 46 and 46.5 of this act
28 become effective:

29 (a) Upon passage and approval for the purposes of
30 adopting regulations and performing any other preparatory
31 actions that are necessary to carry out the provisions of this
32 act; and

33 (b) On October 1, 2009, for all other purposes.

34 3. Sections 44.3 and 44.7 of this act become effective on
35 July 1, ~~[2011,]~~ **2013**.

36 **Sec. 10.7.** Section 20 of chapter 395, Statutes of Nevada 2009,
37 at page 2199, is hereby amended to read as follows:

38 Sec. 20. 1. This section and section 19 of this act
39 become effective upon passage and approval.

40 2. Sections 1 ~~[-2, 3 and 6 to 12, inclusive,]~~ **and 2 of this**
41 **act become effective on July 1, 2009.**

42 3. **Section 3** of this act ~~[become]~~ **becomes** effective on
43 July 1, 2009, and ~~[expire]~~ **expires** by limitation on June 30,
44 2011.



~~[3-]~~ 4. Sections 6 to 12, inclusive, of this act become effective on July 1, 2009, and expire by limitation on June 30, 2013.

5. Sections 4, 5, 13, 14, 15, 16, 17 and 18 of this act become effective:

(a) Upon passage and approval for the purpose of performing any preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On September 1, 2009, for all other purposes.

~~[4-]~~ 6. Sections 15.5 and 18.5 of this act become effective on July 1, 2013.

~~[5-]~~ 7. Section 18 of this act expires by limitation on June 30, 2013.

Sec. 11. Section 28 of chapter 287, Statutes of Nevada 2009, at page 1232, is hereby repealed.

Sec. 12. (Deleted by amendment.)

Sec. 13. The amendatory provisions of section 4 of this act:

1. Do not apply to any taxes due for any period ending on or before June 30, 2011; and

2. Except as otherwise provided in subsection 1 and notwithstanding the expiration of that section by limitation pursuant to section 17 of this act, apply to taxes due pursuant to NRS 363B.110 for each calendar quarter ending on or before June 30, 2013.

Sec. 14. (Deleted by amendment.)

Sec. 15. 1. When preparing its certificate of the tax due from a taxpayer pursuant to NRS 362.130 during the calendar year 2014, the Department of Taxation shall reduce the amount of the tax due from the taxpayer by the amount of:

(a) Any estimated payments of the tax made by or on behalf of the taxpayer during the calendar year 2013 pursuant to NRS 362.115, as that section read on January 1, 2013; and

(b) Any unused credit to which the taxpayer may be entitled as a result of any previous overpayment of the tax.

2. Notwithstanding any provision of NRS 362.170 to the contrary:

(a) The amount appropriated to each county pursuant to that section for distribution to the county during the calendar year 2014 must be reduced by the amount appropriated to the county pursuant to that section for distribution to the county during the calendar year 2013, excluding any portion of the amount appropriated to the county pursuant to that section for distribution to the county during the calendar year 2013 which is attributable to a pro rata share of any penalties and interest collected by the Department of Taxation for the late payment of taxes distributed to the county.



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(b) In calculating the amount required to be apportioned to each local government or other local entity pursuant to subsection 2 of that section for the calendar year 2014, the county treasurer shall reduce the amount required to be determined pursuant to paragraph (a) of that subsection for that calendar year by the amount determined pursuant to that paragraph for the calendar year 2013.

Sec. 16. The State Controller shall transfer from the Fund to Stabilize the Operation of the State Government to the State General Fund the sum of \$41,321,014 for unrestricted State General Fund use.

Sec. 17. 1. This section and sections 1 and 7 to 16, inclusive, of this act become effective upon passage and approval.

2. Sections 4.5 and 6 of this act become effective on July 1, 2011.

3. Sections 4 and 6.5 of this act become effective on July 1, 2011, and expire by limitation on June 30, 2013.

4. Section 5 of this act becomes effective on the date that the balance of the separate account required by subsection 8 of NRS 408.235 is reduced to zero.

TEXT OF REPEALED SECTION

Section 28 of chapter 287, Statutes of Nevada 2009:

Sec. 28. Section 16 of chapter 4, Statutes of Nevada 2008, 25th Special Session, at page 23, is hereby amended to read as follows:

Sec. 16. 1. This section and sections 2, 4, 14 and 15 of this act become effective upon passage and approval.

2. Sections 6 to 12, inclusive, of this act become effective on January 1, 2009 ~~to~~.

~~3. Sections 4 and 6 to 12, inclusive, of this act~~, and expire by limitation on June 30, 2009.

~~4.~~ 3. Sections 1, 3 ~~to 5~~ and 13 of this act become effective on July 1, 2009.

~~5.~~ 4. Sections 1 ~~to 2, 3 and 5~~ to 4, inclusive, of this act expire by limitation on June 30, 2011.

