

Assembly Bill No. 58—Committee
on Government Affairs

CHAPTER.....

AN ACT relating to veterans; making the Office of Veterans Services the Department of Veterans Services; creating the Interagency Council on Veterans Affairs; revising provisions relating to donations for veterans homes; requiring the Division of State Parks of the State Department of Conservation and Natural Resources to issue annual permits for the free use of state parks and other recreational areas to certain veterans; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, the Office of Veterans Services has various duties and powers relating to veterans and servicemen and servicewomen and their dependents in Nevada, including assisting them with obtaining benefits to which they are entitled and any services that they require and providing administrative oversight of veterans homes and veterans cemeteries in Nevada. (Chapter 417 of NRS) **Section 14** of this bill changes the Office to the Department of Veterans Services, a state department. Accordingly, the Executive Director and Deputy Executive Director of the Office become the Director and Deputy Director of the Department, respectively. The Nevada Veterans Services Commission will now advise the Department instead of the Office. (NRS 417.190) **Sections 1-7, 13, 15-33, 45 and 48-50** of this bill make conforming changes.

In 2012, the Governor established by executive order the Interagency Council on Veterans Affairs. (Executive Order 2012-15 (7-3-2012)) The Council was charged with identifying and prioritizing the needs of Nevada's veterans, working toward increasing the coordination of the efforts of public and private agencies to meet those needs and preparing a report of its findings and recommendations by December 31, 2013, for submission to the Governor. **Section 10** of this bill creates the Council in statute and prescribes its membership, which includes ex officio members and members appointed by the Governor. **Section 11** of this bill requires the Council to hold meetings at least once every 3 months. **Section 12** of this bill prescribes issues for the Council to study and requires the Council to submit a report of its findings and recommendations to each regular session of the Legislature.

The Gift Account for Veterans Homes is established under existing law to receive gifts of money or personal property which a donor has restricted to one or more uses at a veterans home. (NRS 417.145) As a result of the authorization of the creation of a veterans home in northern Nevada in **section 55** of this bill, **section 23** of this bill changes the existing Gift Account for Veterans Homes to the Gift Account for the Veterans Home in Southern Nevada to be used for the deposit of gifts which donors have restricted to use at that home. **Section 23** also creates the Gift Account for the Veterans Home in Northern Nevada to be used for the deposit of gifts which donors have restricted to use at this new veterans home. **Sections 37-44 and 47** of this bill make conforming changes.

Under existing law, the Division of State Parks of the State Department of Conservation and Natural Resources is required to issue an annual permit for the free use of all state parks and recreational areas in this State to persons who are 65



years of age or older and who meet certain residency requirements. (NRS 407.065) **Section 46** of this bill extends this same benefit to a veteran with a permanent service-connected disability of 10 percent or more who received an other than dishonorable discharge from the Armed Forces of the United States and who is a resident of Nevada.

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

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

Section 1. Chapter 417 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 12, inclusive, of this act.

Sec. 2. *As used in this chapter, unless the context otherwise requires, the words and terms defined in NRS 417.010 and sections 3 to 6, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 3. *“Department” means the Department of Veterans Services created by NRS 417.020.*

Sec. 4. *“Deputy Director” means the Deputy Director of the Department.*

Sec. 5. *“Director” means the Director of the Department.*

Sec. 6. (Deleted by amendment.)

Sec. 7. *The Director may adopt such regulations as are necessary to carry out the provisions of this chapter.*

Secs. 8 and 9. (Deleted by amendment.)

Sec. 10. 1. *The Interagency Council on Veterans Affairs is hereby created. The Council consists of:*

- (a) The Director of the Department of Business and Industry;*
 - (b) The Director of the Department of Corrections;*
 - (c) The Director of the Department of Employment, Training and Rehabilitation;*
 - (d) The Director of the Department of Health and Human Services;*
 - (e) The Director of the Department of Public Safety;*
 - (f) The Director of the Department of Veterans Services;*
 - (g) The Adjutant General;*
 - (h) The Chancellor of the Nevada System of Higher Education;*
 - (i) The Executive Director of the Office of Economic Development;*
 - (j) The Executive Director of the Nevada Indian Commission;*
- and*



(k) Any other persons appointed by the Governor, including, without limitation, representatives of federal and local governmental agencies and private entities that provide services to veterans. Members appointed pursuant to this paragraph serve at the pleasure of the Governor.

2. A member of the Council may designate a person to represent him or her at any meeting of the Council. The person designated may exercise all the duties, rights and privileges of the member that he or she represents.

Sec. 11. *1. The members of the Council shall elect a Chair and a Vice Chair. The Vice Chair presides in the absence of the Chair.*

2. The Council shall meet at least once each quarter but may meet more often at the call of the Chair or a majority of the members of the Council.

3. Members of the Council serve without compensation, except that each member of the Council is entitled, while engaged in the business of the Council, to receive the per diem allowance and travel expenses provided for state officers and employees generally. The per diem allowance and travel expenses provided to a member of the Council who is an officer or employee of the State of Nevada or a political subdivision of this State must be paid by the state agency or political subdivision which employs him or her.

4. Each member of the Council who is an officer or employee of the State of Nevada or a political subdivision of this State must be relieved from his or her duties without loss of regular compensation so that the member may prepare for and attend meetings of the Council and perform any work necessary to carry out the duties of the Council in the most timely manner practicable. A state agency or political subdivision of this State shall not require an officer or employee who is a member of the Council to make up the time that he or she is absent from work to carry out his or her duties as a member of the Council or to use annual vacation or compensatory time for the absence.

5. A majority of the members of the Council constitutes a quorum, and a quorum may exercise all the powers conferred on the Council.

Sec. 12. *The Interagency Council on Veterans Affairs shall:*

1. Identify and prioritize the needs of veterans and servicemen and servicewomen and their families in this State.

2. Study the coordination of the efforts of the Federal Government, State Government, local governments and private



entities to meet the needs of veterans and servicemen and servicewomen and their families in this State.

3. On or before February 15 of each year, submit a report concerning the activities of the Council during the preceding calendar year and any recommendations of the Council to the Governor and the Director of the Legislative Counsel Bureau for transmittal to:

(a) If the Legislature is in session, the standing committees of the Legislature which have jurisdiction of the subject matter; or

(b) If the Legislature is not in session, the Legislative Commission.

Sec. 13. NRS 417.010 is hereby amended to read as follows:

417.010 ~~As used in this chapter, unless the context otherwise requires:~~

~~1. "Administrator" means the administrator of a veterans home in this State.~~

~~2. "Deputy Executive Director" means the Deputy Executive Director for Veterans Services.~~

~~3. "Executive Director" means the Executive Director for Veterans Services.~~

Sec. 14. NRS 417.020 is hereby amended to read as follows:

417.020 1. The ~~Office~~ **Department** of Veterans Services is hereby created.

~~2. The Office consists of the offices of the Executive Director for Veterans Services and the Deputy Executive Director for Veterans Services.~~

~~3. The Executive Director shall serve as the Director of the Office of Veterans Services and is responsible for the performance of the duties imposed upon the Office, and for such other duties as may be prescribed by this chapter.~~

~~4. The Executive Director may adopt such regulations as are necessary to carry out the provisions of this chapter.~~ **The Department is vested with the powers and authority provided in this chapter and shall carry out the purposes of this chapter.**

Sec. 15. NRS 417.030 is hereby amended to read as follows:

417.030 1. **The office of Director of the Department of Veterans Services is hereby created.**

2. The ~~Executive~~ Director ~~and Deputy Executive Director~~ must be appointed by **and serves at the pleasure of** the Governor.

~~2-1~~ 3. **The Director shall appoint one Deputy Director of the Department, who shall assist the Director in performing the duties prescribed in this chapter.**



4. Any person to be eligible for appointment as the ~~Executive~~ Director or the Deputy ~~Executive~~ Director must:

- (a) Be an actual and bona fide resident of the State of Nevada;
- (b) Possess an honorable discharge from some branch of the military and naval service of the United States; and
- (c) Have at least 4 years of experience in management or administration.

Sec. 16. NRS 417.035 is hereby amended to read as follows:

417.035 The ~~Executive~~ Director shall execute and deliver to the Secretary of State his or her official bond in the penal sum of \$500,000 with a corporate surety licensed to do business in this State, conditioned to ensure his or her faithful discharge of responsibilities as guardian of the estates of those veterans and dependents for whom he or she acts. A separate bond for each estate is not required.

Sec. 17. NRS 417.060 is hereby amended to read as follows:

417.060 The ~~Executive~~ Director and the Deputy ~~Executive~~ Director are in the unclassified service of the State. Except as otherwise provided in NRS 284.143, each shall devote his or her entire time and attention to the business of his or her office and shall not pursue any other business or occupation or hold any other office of profit.

Sec. 18. NRS 417.070 is hereby amended to read as follows:

417.070 1. The office of the ~~Executive~~ Director must be located in the same city where the state regional office of the United States Department of Veterans Affairs maintains its state administrative bureau, and if that office is discontinued in the State of Nevada, then at such place as the Governor may designate.

2. The office of the Deputy ~~Executive~~ Director must be maintained at Las Vegas, Nevada.

~~3.—The Deputy Executive Director shall report to the Executive Director and shall assist the Executive Director in performing the duties prescribed in this chapter.~~

Sec. 19. NRS 417.080 is hereby amended to read as follows:

417.080 1. The ~~Executive~~ Director:

(a) May employ such clerical and stenographic assistance as necessary.

(b) May purchase necessary office equipment and supplies.

(c) Is entitled to receive necessary travel and miscellaneous administrative expenses in the administration of this chapter.

2. All clerical and stenographic services, office equipment and supplies, travel expenses at the same rate as other state officers and miscellaneous administrative expenses and salaries must be paid at



the time and in the manner that similar claims and expenses of other state departments and officers are paid, but:

(a) All expenses must be within the limits of the appropriation made for the purposes of this chapter; and

(b) The salaries and compensation of clerks and stenographers must be at the same rate as that provided by law for clerks and stenographers in other state departments.

Sec. 20. NRS 417.090 is hereby amended to read as follows:

417.090 The ~~Executive~~ Director and the Deputy ~~Executive~~ Director shall:

1. Assist veterans, and those presently serving in the military and naval forces of the United States who are residents of the State of Nevada, their wives, widows, widowers, husbands, children, dependents, administrators, executors and personal representatives, in preparing, submitting and presenting any claim against the United States, or any state, for adjusted compensation, hospitalization, insurance, pension, disability compensation, vocational training, education or rehabilitation and assist them in obtaining any aid or benefit to which they may, from time to time, be entitled under the laws of the United States or of any of the states.

2. Aid, assist, encourage and cooperate with every nationally recognized service organization insofar as the activities of such organizations are for the benefit of veterans, servicemen and servicewomen.

3. Give aid, assistance and counsel to each and every problem, question and situation, individual as well as collective, affecting any veteran, serviceman or servicewoman, or their dependents, or any group of veterans, servicemen and servicewomen, when in their opinion such comes within the scope of this chapter.

4. Coordinate activities of veterans organizations.

5. Serve as a clearinghouse and disseminate information relating to veterans benefits.

6. Conduct any studies which will assist veterans to obtain compensation, hospitalization, insurance, pension, disability compensation, vocational training, education, rehabilitation or any other benefit to which veterans may be entitled under the laws of the United States or of any state.

7. Aid, assist and cooperate with the office of coordinator of services for veterans created in a county pursuant to NRS 244.401.

8. Pay to each county that creates the office of coordinator of services for veterans, from state money available to him or her, a portion of the cost of operating the office in an amount determined by the ~~Executive~~ Director.



9. Take possession of any abandoned or unclaimed artifacts or other property that has military value for safekeeping. The ~~{Executive}~~ Director or Deputy ~~{Executive}~~ Director may transfer such property to a veterans or military museum.

Sec. 21. NRS 417.100 is hereby amended to read as follows:

417.100 The ~~{Executive}~~ Director and the Deputy ~~{Executive}~~ Director may:

1. Administer oaths to any person whose acknowledgment may become necessary in the prosecution of any claim for compensation, hospitalization, insurance or other aid or benefits.

2. Certify to the correctness of any document or documents which may be submitted in connection with any such application.

Sec. 22. NRS 417.105 is hereby amended to read as follows:

417.105 1. Each year on or before October 1, the ~~{Office of Veterans Services}~~ **Department** shall review the reports submitted pursuant to NRS 333.3368 and 338.13846.

2. In carrying out the provisions of subsection 1, the ~~{Office of Veterans Services}~~ **Department** shall seek input from:

(a) The Purchasing Division of the Department of Administration.

(b) The State Public Works Board of the State Public Works Division of the Department of Administration.

(c) The Office of Economic Development.

(d) Groups representing the interests of veterans of the Armed Forces of the United States.

(e) The business community.

(f) Local businesses owned by veterans with service-connected disabilities.

3. After performing the duties described in subsections 1 and 2, the ~~{Office of Veterans Services}~~ **Department** shall make recommendations to the Legislative Commission regarding the continuation, modification, promotion or expansion of the preferences for local businesses owned by veterans with service-connected disabilities which are described in NRS 333.3366 and 338.13844.

4. As used in this section:

(a) "Business owned by a veteran with a service-connected disability" has the meaning ascribed to it in NRS 338.13841.

(b) "Local business" has the meaning ascribed to it in NRS 333.3363.

(c) "Veteran with a service-connected disability" has the meaning ascribed to it in NRS 338.13843.



Sec. 23. NRS 417.145 is hereby amended to read as follows:
417.145 1. The Veterans Home Account is hereby established in the State General Fund.

2. Money received from:

(a) Payments made by the United States Department of Veterans Affairs for veterans who receive care in a veterans home;

(b) Other payments for medical care and services;

(c) Appropriations made by the Legislature for veterans homes;

(d) Federal grants and other money received pursuant to paragraph (c) of subsection 1 of NRS 417.147;

(e) Money collected pursuant to the schedule of rates established pursuant to subsection 2 of NRS 417.147 for occupancy of rooms at veterans homes; and

(f) Except as otherwise provided in ~~subsection 7,~~ **subsections 7 and 8**, gifts of money and proceeds derived from the sale of gifts of personal property for the use of veterans homes, if the use of those gifts has not been restricted by the donor,

↳ must be deposited with the State Treasurer for credit to the Veterans Home Account.

3. Interest and income must not be computed on the money in the Veterans Home Account.

4. The Veterans Home Account must be administered by the ~~Executive~~ Director, with the advice of the administrators, and except as otherwise provided in paragraph (c) of subsection 1 of NRS 417.147, the money deposited in the Veterans Home Account may only be expended for:

(a) The establishment, management, maintenance and operation of veterans homes;

(b) A program or service related to a veterans home;

(c) The solicitation of other sources of money to fund a veterans home; and

(d) The purpose of informing the public about issues concerning the establishment and uses of a veterans home.

5. Except as otherwise provided in ~~subsection 7,~~ **subsections 7 and 8**, gifts of personal property for the use of veterans homes:

(a) May be sold or exchanged if the sale or exchange is approved by the State Board of Examiners; or

(b) May be used in kind if the gifts are not appropriate for conversion to money.

6. All money in the Veterans Home Account must be paid out on claims approved by the ~~Executive~~ Director as other claims against the State are paid.



7. The Gift Account for *the* Veterans ~~{Homes}~~ *Home in Southern Nevada* is hereby established in the State General Fund. Gifts of money or personal property which the donor has restricted to one or more uses at ~~{a}~~ *the* veterans home *in southern Nevada* must be used only in the manner designated by the donor. Gifts of money which the donor has restricted to one or more uses at ~~{a}~~ *this* veterans home must be deposited with the State Treasurer for credit to the Gift Account for *the* Veterans ~~{Homes}~~ *Home in Southern Nevada*. The interest and income earned on the money in the Gift Account for *the* Veterans ~~{Homes}~~ *Home in Southern Nevada*, after deducting any applicable charges, must be credited to the Gift Account for *the* Veterans ~~{Homes}~~ *Home in Southern Nevada*. Any money remaining in the Gift Account for *the* Veterans ~~{Homes}~~ *Home in Southern Nevada* at the end of each fiscal year does not lapse to the State General Fund, but must be carried forward into the next fiscal year.

8. *The Gift Account for the Veterans Home in Northern Nevada is hereby established in the State General Fund. Gifts of money or personal property which the donor has restricted to one or more uses at the veterans home in northern Nevada must be used only in the manner designated by the donor. Gifts of money which the donor has restricted to one or more uses at this veterans home must be deposited with the State Treasurer for credit to the Gift Account for the Veterans Home in Northern Nevada. The interest and income earned on the money in the Gift Account for the Veterans Home in Northern Nevada, after deducting any applicable charges, must be credited to the Gift Account for the Veterans Home in Northern Nevada. Any money remaining in the Gift Account for the Veterans Home in Northern Nevada at the end of each fiscal year does not lapse to the State General Fund, but must be carried forward into the next fiscal year.*

9. The Gift Account for Veterans is hereby created in the State General Fund. The ~~{Executive}~~ Director shall administer the Gift Account for Veterans. The money deposited in the Gift Account for Veterans pursuant to NRS 482.3764 may only be used for the support of outreach programs or services for veterans and their families, or both, as determined by the ~~{Executive}~~ Director. The interest and income earned on the money in the Gift Account for Veterans, after deducting any applicable charges, must be credited to the Gift Account for Veterans. All money in the Gift Account for Veterans must be paid out on claims approved by the ~~{Executive}~~ Director as other claims against the State are paid. Any money



remaining in the Gift Account for Veterans at the end of each fiscal year does not lapse to the State General Fund, but must be carried forward into the next fiscal year.

~~19-1~~ 10. The ~~{Executive}~~ Director shall, on or before August 1 of each year, prepare and submit to the Interim Finance Committee a report detailing the expenditures made from the Gift Account for *the Veterans ~~{Homes}~~ Home in Southern Nevada, the Gift Account for the Veterans Home in Northern Nevada* and the Gift Account for Veterans.

Sec. 24. NRS 417.147 is hereby amended to read as follows:

417.147 1. The ~~{Executive}~~ Director shall:

(a) Appoint an administrator for each veterans home in this State. Each administrator must be licensed as a nursing facility administrator pursuant to NRS 654.170.

(b) Take such other actions as are necessary for the management, maintenance and operation of veterans homes in this State, including, without limitation, establishing and implementing rules, policies and procedures for such management, maintenance and operation.

(c) Apply for federal grants and other sources of money available for establishing veterans homes. A federal grant must be used only as permitted by the terms of the grant.

2. With the advice of the Nevada Veterans Services Commission, the ~~{Executive}~~ Director shall, on or before April 1 of each calendar year, recommend to the State Board of Examiners a schedule of rates to be charged for occupancy of rooms at each veterans home in this State during the following fiscal year. The State Board of Examiners shall establish the schedule of rates. In setting the rates, the State Board of Examiners shall consider the recommendations of the ~~{Executive}~~ Director, but is not bound to follow the recommendations of the ~~{Executive}~~ Director.

3. The first veterans home that is established in this State must be established at a location in southern Nevada determined to be appropriate by the Interim Finance Committee. The Interim Finance Committee shall give preference to a site that is zoned appropriately for the establishment of a veterans home, that affords minimum costs of maintenance and that is located in an area where the members of the families of the veterans can easily visit the veterans home. The site for the construction of the veterans home in southern Nevada must be:

- (a) Located in reasonable proximity to:
 - (1) A public transportation system;
 - (2) Shopping centers; and



(3) A major hospital that has a center for the treatment of trauma which is designated as a level II center by the Administrator of the Health Division of the Department of Health and Human Services.

(b) Not less than 5 acres in area.

4. If an additional veterans home is authorized, it must be established in northern Nevada.

Sec. 25. NRS 417.148 is hereby amended to read as follows:

417.148 1. A revolving account up to the amount of \$2,000 is hereby created for each veterans home, and may be used for the payment of bills of the veterans home requiring immediate payment and for no other purpose. The administrator of a veterans home shall deposit the money for the revolving account for the veterans home in a bank, credit union or savings and loan association qualified to receive deposits of public money. The revolving account must be under the control of the administrator of the veterans home for which the account was created.

2. The ~~Executive~~ Director may transfer such amounts of money from the Veterans Home Account to a revolving account as the ~~Executive~~ Director determines necessary provided that the balance in the revolving account does not exceed \$2,000.

Sec. 26. NRS 417.150 is hereby amended to read as follows:

417.150 1. The Nevada Veterans Services Commission, consisting of nine members, is hereby created.

2. The Governor shall appoint:

(a) Three members who are representatives of nationally recognized veterans organizations and who possess honorable discharges from some branch of the military and naval service of the United States.

(b) Two members who are representatives of the general public.

3. The Chair of the Advisory Committee for a Veterans Cemetery in Northern Nevada and the Chair of the Advisory Committee for a Veterans Cemetery in Southern Nevada shall each appoint one member from their respective committees to serve as a member of the Commission. Each member so appointed must be a representative of a nationally recognized veterans organization and possess an honorable discharge from some branch of the military and naval service of the United States.

4. The Majority Leader of the Senate shall appoint one member of the Senate to serve as a member of the Commission.

5. The Speaker of the Assembly shall appoint one member of the Assembly to serve as a member of the Commission.



6. The Governor may remove a member of the Commission at any time for failure to perform his or her duties, malfeasance or other good cause.

7. The term of office of each member is 2 years.

8. If a vacancy occurs in the membership of those members appointed pursuant to paragraph (a) of subsection 2, the Governor shall fill the vacancy from among the names of qualified nominees provided to the Governor in writing by the ~~{Executive}~~ Director.

Sec. 27. NRS 417.160 is hereby amended to read as follows:

417.160 1. The Nevada Veterans Services Commission shall annually choose one of its members to serve as Chair and one of its members to serve as Vice Chair.

2. The ~~{Executive}~~ Director shall provide for the preparation and maintenance of written minutes for and audio recordings or transcripts of each meeting of the ~~{Veterans Services}~~ Commission.

3. Members of the ~~{Veterans—Services}~~ Commission are entitled to receive:

(a) A salary of not more than \$80 per day, as fixed by the ~~{Executive}~~ Director, while engaged in the business of the Commission.

(b) A subsistence allowance of not more than \$56 per day, as fixed by the ~~{Executive}~~ Director, and actual expenses for transportation, while traveling on business of the Commission.

Sec. 28. NRS 417.190 is hereby amended to read as follows:

417.190 The Nevada Veterans Services Commission shall:

1. Advise the ~~{Executive}~~ Director and Deputy ~~{Executive}~~ Director.

2. Make recommendations to the Governor, the Legislature, the ~~{Executive}~~ Director and the Deputy ~~{Executive}~~ Director regarding aid or benefits to veterans.

Sec. 29. NRS 417.200 is hereby amended to read as follows:

417.200 1. The ~~{Executive}~~ Director shall establish, operate and maintain a veterans cemetery in northern Nevada and a veterans cemetery in southern Nevada, and may, within the limits of legislative authorization, employ personnel and purchase equipment and supplies necessary for the operation and maintenance of the cemeteries. The ~~{Executive}~~ Director shall employ a cemetery superintendent to operate and maintain each cemetery.

2. The cemetery superintendent shall ensure that the area immediately above and surrounding the interred remains in each veterans cemetery is landscaped with natural grass.

3. A person desiring to provide voluntary services to further the establishment, maintenance or operation of either of the



cemeteries shall submit a written offer to the cemetery superintendent which describes the nature of the services. The cemetery superintendent shall consider all such offers and approve those he or she deems appropriate. The cemetery superintendent shall coordinate the provision of all services so approved.

Sec. 30. NRS 417.210 is hereby amended to read as follows:

417.210 1. A veteran who is eligible for interment in a national cemetery pursuant to the provisions of 38 U.S.C. § 2402 is eligible for interment in a veterans cemetery in this State.

2. An eligible veteran, or a member of his or her immediate family, or a veterans organization recognized by the ~~{Executive}~~ Director may apply for a plot in a cemetery for veterans in this State by submitting a request to the cemetery superintendent on a form to be supplied by the cemetery superintendent. The cemetery superintendent shall assign available plots in the order in which applications are received. A specific plot may not be reserved before it is needed for burial. No charge may be made for a plot or for the interment of a veteran.

3. One plot is allowed for the interment of each eligible veteran and for each member of his or her immediate family, except where the conditions of the soil or the number of the decedents of the family requires more than one plot.

4. The ~~{Executive}~~ Director shall charge a fee for the interment of a family member, but the fee may not exceed the actual cost of interment.

5. As used in this section, "immediate family" means the spouse, minor child or, when the ~~{Executive}~~ Director deems appropriate, the unmarried adult child of an eligible veteran.

Sec. 31. NRS 417.220 is hereby amended to read as follows:

417.220 1. The Account for Veterans Affairs is hereby created in the State General Fund.

2. Money received by the ~~{Executive}~~ Director or the Deputy ~~{Executive}~~ Director from:

- (a) Fees charged pursuant to NRS 417.210;
- (b) Allowances for burial from the *United States* Department of Veterans Affairs or other money provided by the Federal Government for the support of veterans cemeteries;
- (c) Receipts from the sale of gifts and general merchandise;
- (d) Grants obtained by the ~~{Executive}~~ Director or the Deputy ~~{Executive}~~ Director for the support of veterans cemeteries; and
- (e) Except as otherwise provided in subsection 6 and NRS 417.145 and 417.147, gifts of money and proceeds derived from the



sale of gifts of personal property that he or she is authorized to accept, if the use of such gifts has not been restricted by the donor, ➔ must be deposited with the State Treasurer for credit to the Account for Veterans Affairs and must be accounted for separately for a veterans cemetery in northern Nevada or a veterans cemetery in southern Nevada, whichever is appropriate.

3. The interest and income earned on the money deposited pursuant to subsection 2, after deducting any applicable charges, must be accounted for separately. Interest and income must not be computed on money appropriated from the State General Fund to the Account for Veterans Affairs.

4. The money deposited pursuant to subsection 2 may only be used for the operation and maintenance of the cemetery for which the money was collected. In addition to personnel he or she is authorized to employ pursuant to NRS 417.200, the ~~{Executive}~~ Director may use money deposited pursuant to subsection 2 to employ such additional employees as are necessary for the operation and maintenance of the cemeteries, except that the number of such additional full-time employees that the ~~{Executive}~~ Director may employ at each cemetery must not exceed 60 percent of the number of full-time employees for national veterans cemeteries that is established by the National Cemetery Administration of the United States Department of Veterans Affairs.

5. Except as otherwise provided in subsection 7, gifts of personal property which the ~~{Executive}~~ Director or the Deputy ~~{Executive}~~ Director is authorized to receive but which are not appropriate for conversion to money may be used in kind.

6. The Gift Account for Veterans Cemeteries is hereby created in the State General Fund. Gifts of money that the ~~{Executive}~~ Director or the Deputy ~~{Executive}~~ Director is authorized to accept and which the donor has restricted to one or more uses at a veterans cemetery must be accounted for separately in the Gift Account for Veterans Cemeteries. The interest and income earned on the money deposited pursuant to this subsection must, after deducting any applicable charges, be accounted for separately for a veterans cemetery in northern Nevada or a veterans cemetery in southern Nevada, as applicable. Any money remaining in the Gift Account for Veterans Cemeteries at the end of each fiscal year does not revert to the State General Fund, but must be carried over into the next fiscal year.

7. The ~~{Executive}~~ Director or the Deputy ~~{Executive}~~ Director shall use gifts of money or personal property that he or she is authorized to accept and for which the donor has restricted to one or



more uses at a veterans cemetery in the manner designated by the donor, except that if the original purpose of the gift has been fulfilled or the original purpose cannot be fulfilled for good cause, any money or personal property remaining in the gift may be used for other purposes at the veterans cemetery in northern Nevada or the veterans cemetery in southern Nevada, as appropriate.

Sec. 32. NRS 417.230 is hereby amended to read as follows:

417.230 1. There are hereby created the Advisory Committee for a Veterans Cemetery in Northern Nevada and the Advisory Committee for a Veterans Cemetery in Southern Nevada, each consisting of seven members as follows:

(a) One member of the Senate, appointed by the Majority Leader of the Senate.

(b) One member of the Assembly, appointed by the Speaker of the Assembly.

(c) Five members of veterans organizations in this State, appointed by the Governor.

2. The members of the Committees shall serve terms of 2 years.

3. Each Committee shall annually elect a Chair and a Vice Chair from among its members.

4. Each Committee shall meet at least 4 times a year.

5. Any legislative member of a Committee who is not a candidate for reelection or who is defeated for reelection continues to serve after the general election until the next regular or special session of the Legislature convenes.

6. While engaged in the work of the Committee, each member of each Committee is entitled to receive the per diem allowances and travel expenses provided for state officers and employees generally.

7. The ~~Executive~~ Director shall consult with each Committee regarding the establishment, maintenance and operation of the veterans cemetery for which the Committee was created.

Sec. 33. NRS 120A.610 is hereby amended to read as follows:

120A.610 1. Except as otherwise provided in subsections 4 to 8, inclusive, all abandoned property other than money delivered to the Administrator under this chapter must, within 2 years after the delivery, be sold by the Administrator to the highest bidder at public sale in whatever manner affords, in his or her judgment, the most favorable market for the property. The Administrator may decline the highest bid and reoffer the property for sale if the Administrator considers the bid to be insufficient.



2. Any sale held under this section must be preceded by a single publication of notice, at least 3 weeks before sale, in a newspaper of general circulation in the county in which the property is to be sold.

3. The purchaser of property at any sale conducted by the Administrator pursuant to this chapter takes the property free of all claims of the owner or previous holder and of all persons claiming through or under them. The Administrator shall execute all documents necessary to complete the transfer of ownership.

4. Except as otherwise provided in subsection 5, the Administrator need not offer any property for sale if the Administrator considers that the probable cost of the sale will exceed the proceeds of the sale. The Administrator may destroy or otherwise dispose of such property or may transfer it to:

(a) The Nevada State Museum Las Vegas, the Nevada State Museum or the Nevada Historical Society, upon its written request, if the property has, in the opinion of the requesting institution, historical, artistic or literary value and is worthy of preservation; or

(b) A genealogical library, upon its written request, if the property has genealogical value and is not wanted by the Nevada State Museum Las Vegas, the Nevada State Museum or the Nevada Historical Society.

➡ An action may not be maintained by any person against the holder of the property because of that transfer, disposal or destruction.

5. The Administrator shall transfer property to the ~~Office~~ **Department** of Veterans Services, upon its written request, if the property has military value.

6. Securities delivered to the Administrator pursuant to this chapter may be sold by the Administrator at any time after the delivery. Securities listed on an established stock exchange must be sold at the prevailing price for that security on the exchange at the time of sale. Other securities not listed on an established stock exchange may be sold:

(a) Over the counter at the prevailing price for that security at the time of sale; or

(b) By any other method the Administrator deems acceptable.

7. The Administrator shall hold property that was removed from a safe-deposit box or other safekeeping repository for 1 year after the date of the delivery of the property to the Administrator, unless that property is a will or a codicil to a will, in which case the Administrator shall hold the property for 10 years after the date of the delivery of the property to the Administrator. If no claims are



filed for the property within that period and the Administrator determines that the probable cost of the sale of the property will exceed the proceeds of the sale, it may be destroyed.

8. All proceeds received by the Administrator from abandoned gift certificates must be accounted for separately in the Abandoned Property Trust Account in the State General Fund. At the end of each fiscal year, before any other money in the Abandoned Property Trust Account is transferred pursuant to NRS 120A.620, the balance in the subaccount created pursuant to this subsection, less any costs, service charges or claims chargeable to the subaccount, must be transferred to the Educational Trust Account, which is hereby created in the State General Fund. The money in the Educational Trust Account may be expended only as authorized by the Legislature for educational purposes.

Sec. 34. NRS 244.406 is hereby amended to read as follows:

244.406 1. Except as otherwise provided in this section, the office of coordinator of services for veterans must be supported from money in the county general fund and from any gifts or grants received by the county for the support of the office.

2. The board of county commissioners of a county that creates the office of coordinator of services for veterans is authorized to accept funds from the ~~Executive~~ Director ~~for~~ *of the Department of Veterans Services* pursuant to subsection 8 of NRS 417.090 for the support of the office.

3. The board of county commissioners of a county that creates the office of coordinator of services for veterans may enter into an agreement with the Health Division of the Department of Health and Human Services for the purpose of obtaining federal matching funds to contribute to the salaries and expenses of the office of coordinator of services for veterans for its activities which are reasonably related to the programs of the Health Division of the Department of Health and Human Services and which benefit or result in cost avoidance for the Health Division.

4. The board of county commissioners of a county that creates the office of coordinator of services for veterans shall, on or before February 1 of each odd-numbered year, submit a report to the Director of the Legislative Counsel Bureau for distribution to each regular session of the Legislature describing the efficiency and effectiveness of the office. The report must include, without limitation, the number, total value and average value of the benefits received by the office on behalf of veterans, their spouses and their dependents.



Secs. 35 and 36. (Deleted by amendment.)

Sec. 37. NRS 361.090 is hereby amended to read as follows:

361.090 1. The property, to the extent of \$2,000 assessed valuation, of any actual bona fide resident of the State of Nevada who:

(a) Has served a minimum of 90 continuous days on active duty, who was assigned to active duty at some time between April 21, 1898, and June 15, 1903, or between April 6, 1917, and November 11, 1918, or between December 7, 1941, and December 31, 1946, or between June 25, 1950, and May 7, 1975, or between September 26, 1982, and December 1, 1987, or between October 23, 1983, and November 21, 1983, or between December 20, 1989, and January 31, 1990, or between August 2, 1990, and April 11, 1991, or between December 5, 1992, and March 31, 1994, or between November 20, 1995, and December 20, 1996;

(b) Has served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1; or

(c) Has served on active duty in connection with a campaign or expedition for service in which a medal has been authorized by the Government of the United States, regardless of the number of days served on active duty,

↳ and who received, upon severance from service, an honorable discharge or certificate of satisfactory service from the Armed Forces of the United States, or who, having so served, is still serving in the Armed Forces of the United States, is exempt from taxation.

2. For the purpose of this section, the first \$2,000 assessed valuation of property in which an applicant has any interest shall be deemed the property of the applicant.

3. The exemption may be allowed only to a claimant who files an affidavit with his or her claim for exemption on real property pursuant to NRS 361.155. The affidavit may be filed at any time by a person claiming exemption from taxation on personal property.

4. The affidavit must be made before the county assessor or a notary public and filed with the county assessor. It must state that the affiant is a bona fide resident of the State of Nevada who meets all the other requirements of subsection 1 and that the exemption is not claimed in any other county in this State. After the filing of the original affidavit, the county assessor shall, except as otherwise provided in this subsection, mail a form for:

(a) The renewal of the exemption; and



(b) The designation of any amount to be credited to the Gift Account for *the Veterans ~~Home~~ Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145,

↳ to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail. The county assessor may authorize the return of the form by electronic means in accordance with the provisions of chapter 719 of NRS.

5. Persons in actual military service are exempt during the period of such service from filing the annual forms for renewal of the exemption, and the county assessors shall continue to grant the exemption to such persons on the basis of the original affidavits filed. In the case of any person who has entered the military service without having previously made and filed an affidavit of exemption, the affidavit may be filed in his or her behalf during the period of such service by any person having knowledge of the facts.

6. Before allowing any veteran's exemption pursuant to the provisions of this chapter, the county assessor shall require proof of status of the veteran, and for that purpose shall require production of an honorable discharge or certificate of satisfactory service or a certified copy thereof, or such other proof of status as may be necessary.

7. If any person files a false affidavit or produces false proof to the county assessor or a notary public and, as a result of the false affidavit or false proof, the person is allowed a tax exemption to which the person is not entitled, the person is guilty of a gross misdemeanor.

8. Beginning with the 2005-2006 Fiscal Year, the monetary amounts in subsections 1 and 2 must be adjusted for each fiscal year by adding to the amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from July 2003 to the July preceding the fiscal year for which the adjustment is calculated. The Department shall provide to each county assessor the adjusted amount, in writing, on or before September 30 of each year.

Sec. 38. NRS 361.0905 is hereby amended to read as follows:

361.0905 1. Any person who qualifies for an exemption pursuant to NRS 361.090 or 361.091 may, in lieu of claiming the exemption:



(a) Pay to the county ~~assessor~~ *tax receiver* all or any portion of the amount by which the tax would be reduced if the person claimed the exemption; and

(b) Direct the county ~~assessor~~ *tax receiver* to deposit that amount for credit to the Gift Account for *the* Veterans ~~Home~~ *Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145.

2. Any person who wishes to waive his or her exemption pursuant to this section shall designate the amount to be credited to ~~the~~ *a Gift* Account on a form provided by the Nevada Tax Commission.

3. The county ~~assessor~~ *tax receiver* shall deposit any money received pursuant to this section with the State Treasurer for credit to the Gift Account for *the* Veterans ~~Home~~ *Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145. The State Treasurer shall not accept more than a total of \$2,000,000 for credit to ~~the~~ *a Gift* Account pursuant to this section and NRS 371.1035 during any fiscal year.

Sec. 39. NRS 361.091 is hereby amended to read as follows:

361.091 1. A bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his or her surviving spouse, is entitled to an exemption.

2. The amount of exemption is based on the total percentage of permanent service-connected disability. The maximum allowable exemption for total permanent disability is the first \$20,000 assessed valuation. A person with a permanent service-connected disability of:

(a) Eighty to 99 percent, inclusive, is entitled to an exemption of \$15,000 assessed value.

(b) Sixty to 79 percent, inclusive, is entitled to an exemption of \$10,000 assessed value.

➔ For the purposes of this section, any property in which an applicant has any interest is deemed to be the property of the applicant.

3. The exemption may be allowed only to a claimant who has filed an affidavit with his or her claim for exemption on real property pursuant to NRS 361.155. The affidavit may be made at any time by a person claiming an exemption from taxation on personal property.

4. The affidavit must be made before the county assessor or a notary public and be filed with the county assessor. It must state that



the affiant is a bona fide resident of the State of Nevada, that the affiant meets all the other requirements of subsection 1 and that the exemption is not claimed in any other county within this State. After the filing of the original affidavit, the county assessor shall, except as otherwise provided in this subsection, mail a form for:

(a) The renewal of the exemption; and

(b) The designation of any amount to be credited to the Gift Account for *the Veterans ~~Home~~ Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145,

↳ to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail. The county assessor may authorize the return of the form by electronic means in accordance with the provisions of chapter 719 of NRS.

5. Before allowing any exemption pursuant to the provisions of this section, the county assessor shall require proof of the applicant's status, and for that purpose shall require the applicant to produce an original or certified copy of:

(a) An honorable discharge or other document of honorable separation from the Armed Forces of the United States which indicates the total percentage of his or her permanent service-connected disability;

(b) A certificate of satisfactory service which indicates the total percentage of his or her permanent service-connected disability; or

(c) A certificate from the *United States* Department of Veterans Affairs or any other military document which shows that he or she has incurred a permanent service-connected disability and which indicates the total percentage of that disability, together with a certificate of honorable discharge or satisfactory service.

6. A surviving spouse claiming an exemption pursuant to this section must file with the county assessor an affidavit declaring that:

(a) The surviving spouse was married to and living with the veteran who incurred a permanent service-connected disability for the 5 years preceding his or her death;

(b) The veteran was eligible for the exemption at the time of his or her death or would have been eligible if the veteran had been a resident of the State of Nevada;

(c) The surviving spouse has not remarried; and



(d) The surviving spouse is a bona fide resident of the State of Nevada.

➡ The affidavit required by this subsection is in addition to the certification required pursuant to subsections 4 and 5. After the filing of the original affidavit required by this subsection, the county assessor shall, except as otherwise provided in this subsection, mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail. The county assessor may authorize the return of the form by electronic means in accordance with the provisions of chapter 719 of NRS.

7. If a veteran or the surviving spouse of a veteran submits, as proof of disability, documentation that indicates a percentage of permanent service-connected disability for more than one permanent service-connected disability, the amount of the exemption must be based on the total of those combined percentages, not to exceed 100 percent.

8. If a tax exemption is allowed under this section, the claimant is not entitled to an exemption under NRS 361.090.

9. If any person files a false affidavit or produces false proof to the county assessor or a notary public and, as a result of the false affidavit or false proof, the person is allowed a tax exemption to which the person is not entitled, the person is guilty of a gross misdemeanor.

10. Beginning with the 2005-2006 Fiscal Year, the monetary amounts in subsection 2 must be adjusted for each fiscal year by adding to the amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from July 2003 to the July preceding the fiscal year for which the adjustment is calculated. The Department shall provide to each county assessor the adjusted amount, in writing, on or before September 30 of each year.

Sec. 40. NRS 361.155 is hereby amended to read as follows:

361.155 1. Except as otherwise provided in this section:

(a) All claims for personal tax exemptions on real property, the initial claim of an organization for a tax exemption on real property and the designation of any amount to be credited to the Gift Account for *the Veterans ~~Home~~ Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* pursuant to NRS 361.0905 must be filed on or before June 15.



(b) An initial claim for a tax exemption on real property acquired after June 15 and before July 1 must be filed on or before July 5.

2. All exemptions provided for pursuant to this chapter apply on a fiscal year basis, and any exemption granted pursuant to this chapter must not be in an amount which gives the taxpayer a total exemption greater than that to which the taxpayer is entitled during any fiscal year.

3. Except as otherwise provided in this section, each claim for an exemption provided for pursuant to this chapter must be filed with the county assessor of:

(a) The county in which the claimant resides for personal tax exemptions; or

(b) Each county in which property is located for the tax exemption of an organization.

4. After the initial claim for an exemption pursuant to NRS 361.088 or 361.098 to 361.150, inclusive, an organization is not required to file annual claims if the property remains exempt. If any portion of the property loses its exemption pursuant to NRS 361.157 or for any other reason becomes taxable, the organization must notify the county assessor.

5. If an exemption is granted or renewed in error because of an incorrect claim or failure of an organization to give the notice required by subsection 4, the assessor shall assess the taxable portion of the property retroactively pursuant to NRS 361.769 and a penalty of 10 percent of the tax due for the current year and any prior years may be added.

6. If a claim for a tax exemption on real property and any required affidavit or other documentation in support of the claim is not filed within the time required by subsection 1, or if a claim for a tax exemption is denied by the county assessor, the person claiming the exemption may, on or before January 15 of the fiscal year for which the claim of exemption is made, file the claim and any required documentation in support of the claim with the county board of equalization of the county in which the claim is required to be filed pursuant to subsection 3. The county board of equalization shall review the claim of exemption and may grant or deny the claim for that fiscal year, as it determines to be appropriate. The State Board of Equalization shall establish procedures for:

(a) The review of a claim of exemption by a county board of equalization pursuant to this subsection; and



(b) The appeal to the State Board of Equalization of the denial of a claim of exemption by a county board of equalization pursuant to this subsection.

Sec. 41. NRS 371.103 is hereby amended to read as follows:

371.103 1. Vehicles, to the extent of \$2,000 determined valuation, registered by any actual bona fide resident of the State of Nevada who:

(a) Has served a minimum of 90 days on active duty, who was assigned to active duty at some time between April 21, 1898, and June 15, 1903, or between April 6, 1917, and November 11, 1918, or between December 7, 1941, and December 31, 1946, or between June 25, 1950, and May 7, 1975, or between September 26, 1982, and December 1, 1987, or between October 23, 1983, and November 21, 1983, or between December 20, 1989, and January 31, 1990, or between August 2, 1990, and April 11, 1991, or between December 5, 1992, and March 31, 1994, or between November 20, 1995, and December 20, 1996;

(b) Has served a minimum of 90 continuous days on active duty none of which was for training purposes, who was assigned to active duty at some time between January 1, 1961, and May 7, 1975;

(c) Has served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1; or

(d) Has served on active duty in connection with a campaign or expedition for service in which a medal has been authorized by the Government of the United States, regardless of the number of days served on active duty,

➡ and who received, upon severance from service, an honorable discharge or certificate of satisfactory service from the Armed Forces of the United States, or who, having so served, is still serving in the Armed Forces of the United States, is exempt from taxation.

2. In lieu of claiming the exemption from taxation set forth in subsection 1 in his or her name, a veteran may transfer the exemption to his or her current spouse. To transfer the exemption, the veteran must file an affidavit of transfer with the Department in the county where the exemption would otherwise have been claimed. The affidavit of transfer must be made before the county assessor or a notary public. If a veteran makes such a transfer:

(a) The spouse of the veteran is entitled to the exemption in the same manner as if the spouse were the veteran;

(b) The veteran is not entitled to the exemption for the duration of the transfer;

(c) The transfer expires upon the earlier of:



(1) The termination of the marriage;
(2) The death of the veteran; or
(3) The revocation of the transfer by the veteran as described in paragraph (d); and

(d) The veteran may, at any time, revoke the transfer of the exemption by filing with the Department in the county where the exemption is claimed an affidavit made before the county assessor or a notary public.

3. For the purpose of this section, the first \$2,000 determined valuation of vehicles in which a person described in subsection 1 or 2 has any interest shall be deemed to belong to that person.

4. Except as otherwise provided in subsection 5, a person claiming the exemption shall file annually with the Department in the county where the exemption is claimed an affidavit declaring that he or she is an actual bona fide resident of the State of Nevada who meets all the other requirements of subsection 1 or 2, as applicable, and that the exemption is claimed in no other county in this State. The affidavit must be made before the county assessor or a notary public. After the filing of the original affidavit of exemption and after the transfer of the exemption, if any, pursuant to subsection 2, the county assessor shall, except as otherwise provided in this subsection, mail a form for:

(a) The renewal of the exemption; and

(b) The designation of any amount to be credited to the Gift Account for *the Veterans ~~Home~~ Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145,

→ to the person who claimed the exemption each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail.

5. Persons in actual military service are exempt during the period of such service from filing annual affidavits of exemption and the Department shall grant exemptions to those persons on the basis of the original affidavits filed. In the case of any person who has entered the military service without having previously made and filed an affidavit of exemption, the affidavit may be filed in his or her behalf during the period of such service by any person having knowledge of the facts.

6. Before allowing any veteran's exemption pursuant to the provisions of this chapter, the Department shall require proof of



status of the veteran or, if a transfer has been made pursuant to subsection 2, proof of status of the veteran to whom the person claiming the exemption is married, and for that purpose shall require production of an honorable discharge or certificate of satisfactory service or a certified copy thereof, or such other proof of status as may be necessary.

7. If any person files a false affidavit or produces false proof to the Department, and as a result of the false affidavit or false proof a tax exemption is allowed to a person not entitled to the exemption, the person is guilty of a gross misdemeanor.

8. Beginning with the 2005-2006 Fiscal Year, the monetary amounts in subsections 1 and 3 must be adjusted for each fiscal year by adding to each amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from December 2003 to the December preceding the fiscal year for which the adjustment is calculated.

Sec. 42. NRS 371.1035 is hereby amended to read as follows:

371.1035 1. Any person who qualifies for an exemption pursuant to NRS 371.103 or 371.104 may, in lieu of claiming the exemption:

(a) Pay to the Department all or any portion of the amount by which the tax would be reduced if the person claimed the exemption; and

(b) Direct the Department to deposit that amount for credit to the Gift Account for *the* Veterans ~~Home~~ *Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145.

2. Any person who wishes to waive his or her exemption pursuant to this section shall designate the amount to be credited to ~~the~~ *a Gift* Account on a form provided by the Department.

3. The Department shall deposit any money received pursuant to this section with the State Treasurer for credit to the Gift Account for *the* Veterans ~~Home~~ *Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145. The State Treasurer shall not accept more than a total of \$2,000,000 for credit to ~~the~~ *a Gift* Account pursuant to this section and NRS 361.0905 during any fiscal year.

Sec. 43. NRS 371.104 is hereby amended to read as follows:

371.104 1. A bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his or her surviving spouse, is entitled to a veteran's exemption



from the payment of governmental services taxes on vehicles of the following determined valuations:

(a) If he or she has a disability of 100 percent, the first \$20,000 of determined valuation.

(b) If he or she has a disability of 80 to 99 percent, inclusive, the first \$15,000 of determined valuation.

(c) If he or she has a disability of 60 to 79 percent, inclusive, the first \$10,000 of determined valuation.

2. In lieu of claiming the exemption from taxation set forth in subsection 1 in his or her name, a veteran may transfer the exemption to his or her current spouse. To transfer the exemption, the veteran must file an affidavit of transfer with the Department in the county where the exemption would otherwise have been claimed. The affidavit of transfer must be made before the county assessor or a notary public. If a veteran makes such a transfer:

(a) The spouse of the veteran is entitled to the exemption in the same manner as if the spouse were the veteran;

(b) The veteran is not entitled to the exemption for the duration of the transfer;

(c) The transfer expires upon the earlier of:

(1) The termination of the marriage;

(2) The death of the veteran; or

(3) The revocation of the transfer by the veteran as described in paragraph (d); and

(d) The veteran may, at any time, revoke the transfer of the exemption by filing with the Department in the county where the exemption is claimed an affidavit made before the county assessor or a notary public.

3. For the purpose of this section, the first \$20,000 of determined valuation of vehicles in which a person described in subsection 1 or 2 has any interest shall be deemed to belong entirely to that person.

4. A person claiming the exemption shall file annually with the Department in the county where the exemption is claimed an affidavit declaring that he or she is a bona fide resident of the State of Nevada who meets all the other requirements of subsection 1 or 2, as applicable, and that the exemption is claimed in no other county within this State. After the filing of the original affidavit of exemption and after the transfer of the exemption, if any, pursuant to subsection 2, the county assessor shall, except as otherwise provided in this subsection, mail a form for:

(a) The renewal of the exemption; and



(b) The designation of any amount to be credited to the Gift Account for *the Veterans ~~Home~~ Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* established pursuant to NRS 417.145,

→ to the person who claimed the exemption each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail.

5. Before allowing any exemption pursuant to the provisions of this section, the Department shall require proof of the veteran's status, and for that purpose shall require production of:

(a) A certificate from the Department of Veterans Affairs that the veteran has incurred a permanent service-connected disability, which shows the percentage of that disability; and

(b) Any one of the following:

- (1) An honorable discharge;
- (2) A certificate of satisfactory service; or
- (3) A certified copy of either of these documents.

6. A surviving spouse claiming an exemption pursuant to this section must file with the Department in the county where the exemption is claimed an affidavit declaring that:

(a) The surviving spouse was married to and living with the veteran with a disability for the 5 years preceding his or her death;

(b) The veteran with a disability was eligible for the exemption at the time of his or her death or, if not for a transfer of the exemption pursuant to subsection 2, would have been eligible for the exemption at the time of his or her death; and

(c) The surviving spouse has not remarried.

→ The affidavit required by this subsection is in addition to the certification required pursuant to subsections 4 and 5. After the filing of the original affidavit required by this subsection, the county assessor shall, except as otherwise provided in this subsection, mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail.

7. If a tax exemption is allowed under this section, the veteran and his or her current spouse are not entitled to an exemption under NRS 371.103.



8. If any person makes a false affidavit or produces false proof to the Department, and as a result of the false affidavit or false proof the person is allowed a tax exemption to which he or she is not entitled, the person is guilty of a gross misdemeanor.

9. Beginning with the 2005-2006 Fiscal Year, the monetary amounts in subsections 1 and 3 must be adjusted for each fiscal year by adding to each amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from December 2003 to the December preceding the fiscal year for which the adjustment is calculated.

Sec. 44. NRS 371.105 is hereby amended to read as follows:

371.105 Claims pursuant to NRS 371.101, 371.102, 371.103 or 371.104 for tax exemption on the governmental services tax and designations of any amount to be credited to the Gift Account for the Veterans ~~Home~~ *Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada* pursuant to NRS 371.1035 must be filed annually at any time on or before the date when payment of the tax is due. All exemptions provided for in this section must not be in an amount which gives the taxpayer a total exemption greater than that to which the taxpayer is entitled during any fiscal year.

Sec. 45. NRS 389.810 is hereby amended to read as follows:

389.810 1. Notwithstanding any provision of this title to the contrary, a person who:

(a) Left high school before graduating to serve in the Armed Forces of the United States during:

(1) World War II and so served at any time between September 16, 1940, and December 31, 1946;

(2) The Korean War and so served at any time between June 25, 1950, and January 31, 1955; or

(3) The Vietnam Era and so served at any time between January 1, 1961, and May 7, 1975;

(b) Was discharged from the Armed Forces of the United States under honorable conditions; and

(c) As a result of his or her service in the Armed Forces of the United States, did not receive a high school diploma,

➤ shall be deemed to have earned sufficient credits to receive a standard high school diploma.

2. A school district may, upon request, issue a standard high school diploma to any person who meets the requirements set forth in subsection 1. A school district may issue a standard high school diploma to such a person even if the person:



(a) Holds a general educational development credential or its equivalent; or

(b) Is deceased, if the family of the veteran requests the issuance of the diploma.

3. The State Board and the ~~Office~~ *Department* of Veterans Services shall work cooperatively to establish guidelines for identifying and issuing standard high school diplomas to persons pursuant to this section.

4. A person to whom a standard high school diploma is issued pursuant to this section shall not be deemed to be a pupil for the purposes of this title.

Sec. 46. NRS 407.065 is hereby amended to read as follows:

407.065 1. The Administrator, subject to the approval of the Director:

(a) Except as otherwise provided in this paragraph, may establish, name, plan, operate, control, protect, develop and maintain state parks, monuments and recreational areas for the use of the general public. The name of an existing state park, monument or recreational area may not be changed unless the Legislature approves the change by statute.

(b) Shall protect state parks and property controlled or administered by the Division from misuse or damage and preserve the peace within those areas. The Administrator may appoint or designate certain employees of the Division to have the general authority of peace officers.

(c) May allow multiple use of state parks and real property controlled or administered by the Division for any lawful purpose, including, but not limited to, grazing, mining, development of natural resources, hunting and fishing, in accordance with such regulations as may be adopted in furtherance of the purposes of the Division.

(d) ~~Shall~~ *Except as otherwise provided in this paragraph, shall* impose and collect reasonable fees for entering, camping and boating in state parks and recreational areas. The Division shall issue ~~upon application therefor and proof of residency and age,~~ an annual permit for entering, camping and boating in all state parks and recreational areas in this State :

(1) Upon application therefor and proof of residency and age, to any person who is 65 years of age or older and has resided in this State for at least 5 years immediately preceding the date on which the application is submitted.

(2) Upon application therefor and proof of residency and proof of status as described in subsection 5 of NRS 361.091, to a



bona fide resident of the State of Nevada who has incurred a permanent service-connected disability of 10 percent or more and has been honorably discharged from the Armed Forces of the United States.

➤ The permit must be issued without charge, except that the Division shall charge and collect an administrative fee for the issuance of the permit in an amount sufficient to cover the costs of issuing the permit.

(e) May conduct and operate such special services as may be necessary for the comfort and convenience of the general public, and impose and collect reasonable fees for such special services.

(f) May rent or lease concessions located within the boundaries of state parks or of real property controlled or administered by the Division to public or private corporations, to groups of natural persons, or to natural persons for a valuable consideration upon such terms and conditions as the Division deems fit and proper, but no concessionaire may dominate any state park operation.

(g) May establish such capital projects construction funds as are necessary to account for the parks improvements program approved by the Legislature. The money in these funds must be used for the construction and improvement of those parks which are under the supervision of the Administrator.

(h) In addition to any concession specified in paragraph (f), may establish concessions within the boundaries of any state park to provide for the sale of food, drinks, ice, publications, sundries, gifts and souvenirs, and other such related items as the Administrator determines are appropriately made available to visitors. Any money received by the Administrator for a concession established pursuant to this paragraph must be deposited in the Fund for State Park Interpretative and Educational Programs and Operation of Concessions.

2. The Administrator:

(a) Shall issue an annual permit to a person who pays a reasonable fee as prescribed by regulation which authorizes the holder of the permit to enter each state park and each recreational area in this State and, except as otherwise provided in subsection 3, use the facilities of the state park or recreational area without paying the entrance fee; and

(b) May issue an annual permit to a person who pays a reasonable fee as prescribed by regulation which authorizes the holder of the permit to enter a specific state park or specific recreational area in this State and, except as otherwise provided in



subsection 3, use the facilities of the state park or recreational area without paying the entrance fee.

3. An annual permit issued pursuant to subsection 2 does not authorize the holder of the permit to engage in camping or boating, or to attend special events. The holder of such a permit who wishes to engage in camping or boating, or to attend special events, must pay any fee established for the respective activity.

4. Except as otherwise provided in subsection 1 of NRS 407.0762 and subsection 1 of NRS 407.0765, the fees collected pursuant to paragraphs (d), (e) and (f) of subsection 1 or subsection 2 must be deposited in the State General Fund.

Sec. 47. NRS 482.3764 is hereby amended to read as follows:

482.3764 1. Before the Department issues to any person, pursuant to NRS 482.3763:

(a) An initial set of special license plates, it shall:

(1) Collect a special fee for the support of outreach programs and services for veterans and their families in the amount of \$25; and

(2) Affix a decal to each plate if requested by an applicant who meets the requirements set forth in NRS 482.37635.

(b) An annual renewal sticker, it shall:

(1) Collect a special fee for the support of outreach programs and services for veterans and their families in the amount of \$20; and

(2) Affix a decal to each plate if requested by an applicant who meets the requirements set forth in NRS 482.37635.

2. The Department shall deposit all money collected pursuant to this section with the State Treasurer for credit to the Gift Account for Veterans created by subsection ~~18~~ 9 of NRS 417.145.

Sec. 48. NRS 483.292 is hereby amended to read as follows:

483.292 1. When a person applies to the Department for an instruction permit or driver's license pursuant to NRS 483.290, the Department shall inquire whether the person desires to declare that he or she is a veteran of the Armed Forces of the United States.

2. If the person desires to declare pursuant to subsection 1 that he or she is a veteran of the Armed Forces of the United States, the person shall provide evidence satisfactory to the Department that he or she has been honorably discharged from the Armed Forces of the United States.

3. If the person declares pursuant to subsection 1 that he or she is a veteran of the Armed Forces of the United States, the Department shall count the declaration and maintain it only numerically in a record kept by the Department for that purpose.



4. The Department shall, at least once each quarter:

(a) Compile the aggregate number of persons who have, during the immediately preceding quarter, declared pursuant to subsection 1 that they are veterans of the Armed Forces of the United States; and

(b) Transmit that number to the ~~{Office}~~ **Department** of Veterans Services to be used for statistical purposes.

Sec. 49. NRS 483.852 is hereby amended to read as follows:

483.852 1. When a person applies to the Department for an identification card pursuant to NRS 483.850, the Department shall inquire whether the person desires to declare that he or she is a veteran of the Armed Forces of the United States.

2. If the person desires to declare pursuant to subsection 1 that he or she is a veteran of the Armed Forces of the United States, the person shall provide evidence satisfactory to the Department that he or she has been honorably discharged from the Armed Forces of the United States.

3. If the person declares pursuant to subsection 1 that he or she is a veteran of the Armed Forces of the United States, the Department shall count the declaration and maintain it only numerically in a record kept by the Department for that purpose.

4. The Department shall, at least once each quarter:

(a) Compile the aggregate number of persons who have, during the immediately preceding quarter, declared pursuant to subsection 1 that they are veterans of the Armed Forces of the United States; and

(b) Transmit that number to the ~~{Office}~~ **Department** of Veterans Services to be used for statistical purposes.

Sec. 50. NRS 642.0197 is hereby amended to read as follows:

642.0197 1. A funeral director who obtains custody of the unclaimed human remains of a deceased person whom the funeral director knows, has reason to know or reasonably believes is a veteran shall report the name of the deceased person to the ~~{Office}~~ **Department** of Veterans Services not later than 1 year after obtaining custody of the unclaimed human remains of the deceased person.

2. Upon receipt of a report made pursuant to subsection 1, the ~~{Office}~~ **Department** of Veterans Services shall determine whether the deceased person is a veteran who is eligible for interment at a national cemetery pursuant to 38 U.S.C. § 2402 or a veterans cemetery pursuant to NRS 417.210. The ~~{Office}~~ **Department** of Veterans Services shall provide notice of the determination to the funeral director.



3. If the ~~Office~~ **Department** of Veterans Services provides notice to a funeral director of a determination that a deceased person is a veteran who is eligible for interment at a national cemetery or a veterans cemetery, the funeral director shall arrange for the proper disposition of the veteran's remains with:

- (a) A national cemetery or veterans cemetery; or
- (b) The ~~Office~~ **Department** of Veterans Services.

4. A funeral director is immune from civil or criminal liability for any act or omission with respect to complying with the provisions of this section.

5. As used in this section, "veteran" has the meaning ascribed to it in NRS 176A.090.

Sec. 51. NRS 417.040 and 417.050 are hereby repealed.

Sec. 52. The Legislative Counsel shall, in preparing supplements to the Nevada Administrative Code, appropriately change any references to an officer, agency or other entity whose name is changed or whose responsibilities are transferred pursuant to the provisions of this act to refer to the appropriate officer, agency or other entity.

Sec. 53. If the name of a fund or account is changed pursuant to the provisions of this act, the State Controller shall change the designation of the name of the fund or account without making any transfer of the money in the fund or account. The assets and liabilities of such a fund or account are unaffected by the change of the name.

Sec. 54. Any regulations adopted by the Executive Director of the Office of Veterans Services before October 1, 2013, pursuant to NRS 417.020 remain in effect and may be enforced by the Director of the Department of Veterans Services until the Director of the Department of Veterans Services adopts regulations to repeal or replace those regulations.

Sec. 55. The Legislature hereby authorizes the Department of Veterans Services to purchase, construct, lease, renovate or acquire by lease-purchase a veterans home in northern Nevada.

Sec. 56. On or before October 1, 2013, the Governor shall appoint the members of the Interagency Council on Veterans Affairs pursuant to paragraph (k) of subsection 1 of section 10 of this act.

