

SENATE BILL NO. 84—COMMITTEE ON GOVERNMENT AFFAIRS

PREFILED JANUARY 31, 2013

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions governing the compensation of
members of the State Board of Equalization.
(BDR 32-547)

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 the State Board of Equalization; revising
provisions governing the compensation paid to members
of the Board; and providing other matters properly
relating thereto.

Legislative Counsel's Digest:

- 1 Existing law provides that each member of the State Board of Equalization is
2 entitled to receive a salary of not more than \$80 for each day actually employed on
3 the work of the Board. (NRS 361.375) This bill revises the daily compensation rate
4 to provide that each member of the Board is entitled to receive a salary of not more
5 than \$150 for each day actually employed on the work of the Board.

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

- 1 **Section 1.** NRS 361.375 is hereby amended to read as follows:
2 361.375 1. The State Board of Equalization, consisting of
3 five members appointed by the Governor, is hereby created. The
4 Governor shall designate one of the members to serve as Chair of
5 the Board.
6 2. The Governor shall appoint:
7 (a) One member who is a certified public accountant or a
8 registered public accountant.
9 (b) One member who is a property appraiser with a professional
10 designation.



1 (c) One member who is versed in the valuation of centrally
2 assessed properties.

3 (d) Two members who are versed in business generally.

4 3. Only three of the members may be of the same political
5 party and no more than two may be from the same county.

6 4. An elected public officer or his or her deputy, employee or
7 any person appointed by him or her to serve in another position
8 must not be appointed to serve as a member of the State Board of
9 Equalization.

10 5. After the initial terms, members serve terms of 4 years,
11 except when appointed to fill unexpired terms. No member may
12 serve more than two full terms consecutively.

13 6. Any member of the State Board of Equalization may be
14 removed by the Governor if, in the opinion of the Governor, that
15 member is guilty of malfeasance in office or neglect of duty.

16 7. Each member of the State Board of Equalization is entitled
17 to receive a salary of not more than ~~\$80,1~~ \$150, as fixed by the
18 Board, for each day actually employed on the work of the Board.

19 8. While engaged in the business of the State Board of
20 Equalization, each member and employee of the Board is entitled to
21 receive the per diem allowance and travel expenses provided for
22 state officers and employees generally.

23 9. A majority of the members of the State Board of
24 Equalization constitutes a quorum, and a majority of the Board shall
25 determine the action of the Board. The Board may adopt regulations
26 governing the conduct of its business.

27 10. The State Board of Equalization shall comply with any
28 applicable regulation adopted by the Nevada Tax Commission.

29 11. The staff of the State Board of Equalization must be
30 provided by the Department and the Executive Director is the
31 Secretary of the Board.

32 **Sec. 2.** This act becomes effective on July 1, 2013.

