

SENATE BILL NO. 411—SENATOR SMITH

MARCH 17, 2015

JOINT SPONSORS: ASSEMBLYMEN BENITEZ-THOMPSON;
HICKEY, JOINER AND SPRINKLE

Referred to Committee on Revenue and
Economic Development

SUMMARY—Allows the imposition of additional statutory taxes in a county to fund capital projects of the school district based on the recommendations of a Public Schools Overcrowding and Repair Needs Committee and voter approval. (BDR S-140)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: No.

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

AN ACT relating to taxation; authorizing the board of trustees of a school district to adopt a resolution establishing the formation of a Public Schools Overcrowding and Repair Needs Committee to recommend the imposition of one or more statutory taxes to fund the capital projects of the school district; providing that if such a Committee is formed and submits its recommendations to the board of county commissioners within the time prescribed, the board of county commissioners is required to submit a question to the voters at the 2016 General Election asking whether the statutory tax or taxes should be imposed in the county; requiring the board of county commissioners to adopt an ordinance imposing any such statutory tax or taxes that are approved by the voters; providing for the prospective expiration of the authority of a board of trustees to establish such a Committee; and providing other matters properly relating thereto.



* S B 4 1 1 R 1 *

Legislative Counsel's Digest:

1 This bill authorizes the board of trustees of a school district to establish by
2 resolution a Public Schools Overcrowding and Repair Needs Committee to
3 recommend the imposition of one or more statutory taxes for consideration by the
4 voters at the 2016 General Election to fund the capital projects of the school
5 district. This bill further requires that if such a Committee is established and
6 submits its recommendations to the board of county commissioners by April 2,
7 2016, the board of county commissioners is required to submit a question to the
8 voters at the November 8, 2016, General Election asking whether any of
9 the statutory tax or taxes recommended by the Committee should be imposed in the
10 county. If a majority of the voters approve the question, the board of county
11 commissioners is required to adopt an ordinance imposing the approved statutory
12 tax or taxes and the proceeds resulting from the imposition of such a tax or taxes
13 must be deposited in the fund for capital projects of the school district. The
14 provisions of this bill authorizing the board of trustees of a school district to
15 establish such a Public Schools Overcrowding and Repair Needs Committee expire
16 by limitation on April 2, 2016.

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

- 1 **Section 1.** 1. The board of trustees of a school district may,
2 by resolution, establish a Public Schools Overcrowding and Repair
3 Needs Committee to recommend the imposition of a statutory tax or
4 taxes for consideration by the voters at the 2016 General Election to
5 fund the capital projects of the school district. If such a resolution is
6 adopted, the Committee must be appointed consisting of:
- 7 (a) The superintendent of schools of the school district, who
8 serves ex officio, or his or her designee.
 - 9 (b) One Senator whose legislative district includes all or part the
10 school district. If the legislative district of more than one Senator
11 includes the school district, those Senators shall jointly appoint the
12 member to serve.
 - 13 (c) One member of the Assembly whose legislative district
14 includes all or part of the school district. If the legislative district of
15 more than one member of the Assembly includes the school district,
16 those members of the Assembly shall jointly appoint the member to
17 serve.
 - 18 (d) One member who is a representative of the Nevada
19 Association of Realtors, appointed by that Association.
 - 20 (e) One member who is a representative of the Retail
21 Association of Nevada, appointed by that Association.
 - 22 (f) One member appointed by the board of county
23 commissioners.
 - 24 (g) If the county includes one or more cities, the mayor of each
25 such city shall appoint a member to serve.



(h) If applicable to the county, one member of the oversight panel for school facilities established pursuant to NRS 393.092 or 393.096, appointed by the chair of the panel.

(i) One member who is a representative of a labor organization, appointed by the State of Nevada AFL-CIO.

(j) One member who is a representative of the largest organization of licensed educators in the county, appointed by that organization.

(k) One member of the general public, appointed by the parent-teacher association with the largest membership in the county.

(l) One member who represents economic development in the county, appointed by the regional development authority, as defined in NRS 231.009, for that county.

(m) One member who represents gaming, appointed by the gaming association with the largest membership in the county or, if there are no members of a gaming association in the county, the board of trustees.

(n) One member who represents business or commercial interests, other than gaming, appointed by the local chamber of commerce with the largest membership in the county or, if there is no local chamber of commerce in the county, the board of trustees.

(o) One member who represents homebuilders in the county, appointed by the association of homebuilders with the largest membership in the county or, if there are no members of an association of homebuilders in the county, the board of trustees.

2. The members appointed pursuant to paragraphs (d) to (o), inclusive, of subsection 1 must be residents of the county.

3. Any vacancy occurring in the appointed membership of a Committee established pursuant to subsection 1 must be filled in the same manner as the original appointment not later than 30 days after the vacancy occurs.

4. If a Committee is established pursuant to subsection 1, the Committee shall hold its first meeting upon the call of the superintendent of schools of the school district as soon as practicable after the appointments are made pursuant to subsection 1. At the first meeting of the Committee, the members of the Committee shall elect a chair.

5. A majority of a Committee established pursuant to subsection 1 constitutes a quorum for the transaction of business, and a majority of those members present at any meeting is sufficient for any official action taken by the Committee.

6. If a Committee is established pursuant to subsection 1, the superintendent of schools of the school district shall provide administrative support to the Committee.



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1 **Sec. 2.** 1. If a Public Schools Overcrowding and Repair
2 Needs Committee is established pursuant to subsection 1 of section
3 1 of this act, such a Committee shall, on or before April 2, 2016:

4 (a) Prepare recommendations for the imposition of one or more
5 statutory taxes in the county to provide funding for the school
6 district for the purposes set forth in subsection 1 of NRS 387.335;
7 and

8 (b) Submit the recommendations to the board of county
9 commissioners.

10 2. Upon the receipt of recommendations pursuant to subsection
11 1, the board of county commissioners shall:

12 (a) At the General Election on November 8, 2016, submit a
13 question to the voters of the county asking whether any of the
14 recommended statutory tax or taxes should be imposed in the
15 county; and

16 (b) If a majority of the voters voting on the question vote
17 affirmatively on the question, adopt an ordinance imposing the
18 recommended statutory tax or taxes. The ordinance must provide
19 the same procedures for the administration and enforcement of the
20 statutory tax or taxes as set forth in the statutory provisions
21 governing that tax or taxes. The statutory tax or taxes may be
22 imposed notwithstanding the provisions of any specific statute to the
23 contrary.

24 **Sec. 3.** The proceeds of any statutory tax or taxes imposed
25 under an ordinance adopted pursuant to section 2 of this act:

26 1. Must be deposited in the school district's fund for capital
27 projects established pursuant to NRS 387.328, to be held and
28 expended in the same manner as other money deposited in that fund;
29 and

30 2. May not be used:

31 (a) To settle or arbitrate disputes between a recognized
32 organization representing employees of a school district and the
33 school district, or to settle any negotiations; or

34 (b) To adjust the district-wide schedule of salaries and benefits
35 of the employees of a school district.

36 **Sec. 4.** 1. This act becomes effective upon passage and
37 approval.

38 2. Section 1 of this act expires by limitation on April 2, 2016.

