

Amendment No. 439

Assembly Amendment to Assembly Bill No. 375	(BDR S-473)
Proposed by: Assembly Committee on Taxation	
Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

CBC/BJE



Date: 4/23/2017

A.B. No. 375—Allows the imposition of certain taxes in a county to fund flood management projects of a flood management authority based on the recommendations of a flood control project needs committee and voter approval. (BDR S-473)



ASSEMBLY BILL NO. 375—ASSEMBLYMEN SPRINKLE,
BENITEZ-THOMPSON, JOINER AND DALY

MARCH 20, 2017

Referred to Committee on Taxation

SUMMARY—Allows the imposition of certain taxes in a county to fund flood management projects of a flood management authority based on the recommendations of a flood control project needs committee and voter approval. (BDR S-473)

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

~

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

AN ACT relating to taxation; authorizing the governing body of a flood management authority under specified circumstances to adopt a resolution establishing a flood control project needs committee to recommend the imposition of certain taxes to fund the flood management projects of the flood management authority; providing that if such a committee is established 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 2018 General Election asking whether the recommended taxes should be imposed in the county; requiring the board of county commissioners to adopt an ordinance imposing any such taxes that are approved by the voters; providing for the use of the proceeds of such taxes for certain flood management projects; providing that if a flood control project needs committee is established, the committee is required to obtain information and submit a report concerning certain flooding issues in the county; providing for the prospective expiration of the authority of a governing body to establish such a committee; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Section 1 of this bill authorizes the governing body of a flood management authority to establish by resolution a flood control project needs committee to recommend the imposition of certain taxes for consideration by the voters at the 2018 General Election to fund the flood management projects of the flood management authority.

Sections 2 and 3 of this bill provide that if such a committee is established, the committee may recommend the imposition of one or more of the following taxes: (1) an additional tax on the gross receipts from the rental of transient lodging in the county; (2) a

supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, roads and highways of the county; (3) an additional tax on the transfer of real property in the county; (4) an additional sales and use tax in the county; ~~and~~ (5) an additional property tax in the county ~~;~~ and (6) any other tax, fee, levy or assessment the county is authorized under the law of this State to impose. The recommendations of the committee must specify the rate or rates for each of the recommended taxes , fees, levies or assessments and may specify the period during which the recommended taxes , fees, levies or assessments will be imposed. If the committee submits its recommendations to the board of county commissioners on or before April 2, 2018, the board of county commissioners is required to submit a question to the voters at the November 6, 2018, General Election asking whether any of the taxes , fees, levies or assessments recommended by the committee should be imposed in the county. If a majority of the voters approve the question, the board of county commissioners is required to impose the approved taxes , fees, levies and assessments at the rate or rates specified in the question submitted to the voters. If a majority of the voters approve the imposition of an additional property tax, the additional rate is exempt from the partial abatement of property taxes on certain property and the requirement that taxes ad valorem not exceed \$3.64 on each \$100 of assessed valuation.

Section 4 of this bill provides that the proceeds resulting from the imposition of such taxes ~~;~~ , fees, levies and assessments: (1) must be deposited in the fund for flood management projects of the flood management authority; and (2) may be pledged to the payment of the principal and interest on bonds or other obligations issued for certain flood management projects.

Section 5 of this bill provides that if a flood control project needs committee is established, the committee must conduct meetings to receive information and evidence about flooding issues in the county and provide a report to the Governor, the Legislature, the board of county commissioners, the city council or other governing body of each city in the county and the board of directors of the flood management authority of the county.

Section 6 of this bill provides that the provisions of this bill authorizing the governing body of a flood management authority to establish such a flood control project needs committee expire by limitation on April 2, 2018.

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

Section 1. 1. The governing body of a flood management authority may, by resolution, establish a flood control project needs committee to recommend the imposition of one or more of the taxes , fees, levies or assessments described in section 3 of this act for consideration by the voters at the 2018 General Election to fund the flood management projects of the flood management authority. If such a resolution is adopted, the committee must be appointed consisting of:

(a) The chief executive officer of the flood management authority, who serves ex officio, or his or her designee.

(b) One Senator whose legislative district includes all or part of the flood management authority. If the legislative district of more than one Senator includes the flood management authority, those Senators shall jointly appoint the member to serve.

(c) One member of the Assembly whose legislative district includes all or part of the flood management authority. If the legislative district of more than one member of the Assembly includes the flood management authority, those members of the Assembly shall jointly appoint the member to serve.

(d) One member who is a representative of the Nevada Association of Realtors, or its successor, appointed by that Association.

(e) One member who is a representative of the Retail Association of Nevada, or its successor, appointed by that Association.

(f) One member appointed by the board of county commissioners.

(g) If the county includes one or more cities, the mayor of each such city shall appoint a member to serve.

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

(i) One member of the general public, appointed by the Governor of the State of Nevada.

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

(k) 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 governing body of the flood management authority.

(l) 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 governing body of the flood management authority.

(m) 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 governing body of the flood management authority.

(n) One member who represents the largest airport in the county, if any, appointed by that airport's governing board as a nonvoting member of the committee.

(o) One member representing commercial developers in the county, appointed by the Northern Nevada Chapter of ~~the National Association of Industrial and Office Properties~~ NAIOP Commercial Real Estate Development Association, or its successor.

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 chief executive officer of the flood management authority 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 the voting members 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 chief executive officer of the flood management authority shall provide administrative support to the committee.

7. As used in this section, "flood management authority" has the meaning ascribed to it in NRS 244A.0293.

Sec. 2. 1. If a flood control project needs committee is established pursuant to subsection 1 of section 1 of this act, the committee shall, on or before April 2, 2018:

(a) Prepare recommendations for the imposition of one or more of the taxes fees, levies or assessments described in section 3 of this act in the county to provide funding to the flood management authority for one or more flood

management projects, as defined in NRS 244A.0297. The recommendations must specify the proposed rate or rates for each of the recommended taxes . fees, levies or assessments and may specify the period during which one or more of the recommended taxes . fees, levies or assessments will be imposed.

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

2. Upon the receipt of recommendations pursuant to subsection 1, the board of county commissioners shall, at the General Election on November 6, 2018, submit a question to the voters of the county asking whether any of the recommended taxes . fees, levies or assessments should be imposed in the county. The question submitted to the voters of the county must specify the proposed rate or rates for each of the recommended taxes . fees, levies or assessments and the period during which each of the recommended taxes . fees, levies or assessments will be imposed, if the period was specified in the recommendations submitted pursuant to subsection 1. If the question submitted to the voters pursuant to this subsection asks the voters of the county whether to impose the tax described in subsection 5 of section 3 of this act or any other property tax, the question must state that any such tax imposed is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724.

3. If a majority of the voters voting on the question submitted to the voters pursuant to subsection 2 vote affirmatively on the question:

(a) The board of county commissioners shall impose the recommended ~~tax or~~ taxes . fees, levies or assessments in accordance with the provisions of section 3 of this act and at the rate or rates specified in the question submitted to the voters pursuant to subsection 2.

(b) If the question recommended the imposition of the tax described in subsection 5 of section 3 of this act or any other property tax:

(1) Any such tax imposed is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724.

(2) The provisions of NRS 361.453 do not apply to any such tax imposed.

(c) The ~~tax or~~ taxes . fees, levies and assessments must be imposed notwithstanding the provisions of any specific statute to the contrary and, except as otherwise specifically provided in sections 1 to 4, inclusive, of this act, such ~~tax or~~ taxes . fees, levies and assessments are not subject to any limitations set forth in any statute which authorizes the board of county commissioners to impose such ~~tax or~~ taxes . fees, levies and assessments, including, without limitation, any limitations on the maximum rate or rates which may be imposed or the duration of the period during which such taxes . fees, levies and assessments may be imposed.

Sec. 3. 1. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a tax on the gross receipts from the rental of transient lodging, in addition to all other taxes imposed on the revenue from the rental of transient lodging, the board of county commissioners shall impose a tax on the gross receipts from the rental of transient lodging at the rate specified in the question presented to the voters pursuant to section 2 of this act. The tax must be imposed throughout the county, including its incorporated cities, upon all persons in the business of providing transient lodging. The tax must be administered and enforced in the same manner as similar taxes imposed pursuant to chapter 244 of NRS on the revenue from the rental of transient lodging are administered and enforced.

2. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, roads and highways of the county, the board of county commissioners shall, in addition to any supplemental governmental

1 services tax imposed pursuant to NRS 371.043 or 371.045, impose a supplemental
2 governmental services tax at the rate specified in the question presented to the
3 voters pursuant to section 2 of this act on each vehicle based in the county except:

4 (a) A vehicle exempt from the governmental services tax pursuant to chapter
5 371 of NRS; or

6 (b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged
7 in interstate or intercounty operations.

8 ➤ The tax must be administered and enforced in the same manner as the taxes
9 imposed pursuant to NRS 371.043 and 371.045 are administered and enforced.

10 3. Upon approval of the registered voters of a county voting on a question
11 presented to the voters pursuant to section 2 of this act recommending the
12 imposition of a tax on transfers of real property, in addition to all other taxes
13 imposed on transfers of real property pursuant to chapter 375 of NRS, the board of
14 county commissioners shall impose a tax at the rate specified in the question
15 presented to the voters pursuant to section 2 of this act on each deed by which any
16 lands, tenements or other realty is granted, assigned, transferred or otherwise
17 conveyed to, or vested in, another person, or land sale installment contract, if the
18 consideration or value of the interest or property conveyed exceeds \$100. The
19 amount of the tax must be computed on the basis of the value of the real property
20 that is the subject of the transfer or land sale installment contract as declared
21 pursuant to NRS 375.060. The county recorder shall collect the tax in the manner
22 provided in NRS 375.030.

23 4. Upon approval of the registered voters of a county voting on a question
24 presented to the voters pursuant to section 2 of this act recommending the
25 imposition of a tax on the gross receipts of any retailer from the sale of all tangible
26 personal property sold at retail, or stored, used or otherwise consumed in the
27 county, the board of county commissioners shall impose the tax at the rate specified
28 in the question presented to the voters pursuant to section 2 of this act. The tax must
29 be administered and enforced in the same manner as the taxes imposed pursuant to
30 chapter 374 of NRS are administered and enforced.

31 5. Upon approval of the registered voters of a county voting on a question
32 presented to the voters pursuant to section 2 of this act recommending an increase
33 in the rate of the tax levied in accordance with NRS 361.460, the board of county
34 commissioners shall, in addition to any tax levied in accordance with NRS 361.460,
35 levy a tax on the assessed valuation of taxable property within the county in the
36 amount described in the question presented to the voters pursuant to section 2 of
37 this act. The tax must be administered and enforced in the same manner as the tax
38 imposed pursuant to NRS 361.460 is administered and enforced.

39 **6. Upon approval of the registered voters of a county voting on a question**
40 **presented to the voters pursuant to section 2 of this act recommending the**
41 **imposition of any other tax, fee, levy or assessment not described in**
42 **subsections 1 to 5, inclusive, that the county is authorized under the law of this**
43 **State to impose, the board of county commissioners shall levy or otherwise**
44 **impose such a tax, fee, levy or assessment at the rate or rates specified in the**
45 **question presented to the voters pursuant to section 2 of this act. Each tax, fee,**
46 **levy or assessment must be administered and enforced as provided for under**
47 **the laws of this State.**

48 **Sec. 4. The proceeds of any ~~tax or~~ taxes , fees, levies and assessments**
49 **imposed pursuant to sections 2 and 3 of this act:**

50 1. Must be deposited in the flood management authority's fund for flood
51 management projects to be held and, except as otherwise provided in subsection 2,
52 expended to pay the costs of one or more of the flood management projects set
53 forth in NRS 244A.0297.

2. May be pledged to the payment of principal and interest on bonds or other obligations issued for one or more of the flood management projects set forth in NRS 244A.0297. The proceeds of such taxes, fees, levies and assessments so pledged may be treated as pledged revenues for the purposes of subsection 3 of NRS 350.020, and the governing body of the flood management authority may issue bonds for those purposes in accordance with the provisions of chapter 350 of NRS.

Sec. 5. 1. If a flood control project needs committee is established pursuant to subsection 1 of section 1 of this act, the committee shall, not later than 18 months after the date of the first meeting of the committee:

(a) Conduct meetings at which the committee receives information and evidence concerning the issue of flooding in areas of the county not covered by a plan for protection against floods which is adopted by the flood management authority of the county, regardless of the source or cause of such flooding; and

(b) Submit a report to the Governor, the Director of the Legislative Counsel Bureau for transmission to the next session of the Legislature, the board of county commissioners, the city council or other governing body of each incorporated city in the county and the board of directors of the flood management authority. The report must contain:

(1) A description of the areas of the county which are most affected by flooding and which are not covered by the plan for protection against floods which is adopted by the flood management authority of the county;

(2) A description of the source of flooding in the areas of the county described pursuant to subparagraph (1);

(3) A compilation of projects suggested in existing community planning documents that would address known areas of flooding in the county;

(4) Recommendations for flood protection or mitigation measures for known sources of flooding and sources of flooding identified during the course of the meetings conducted pursuant to subsection 1; and

(5) Recommendations of issues that need further study and modeling.

2. As used in this section, "flood management authority" has the meaning ascribed to it in NRS 244A.0293.

Sec. 6. 1. This act becomes effective upon passage and approval.

2. Section 1 of this act expires by limitation on April 2, 2018.