

Amendment No. 317

Assembly Amendment to Assembly Bill No. 244	(BDR S-1008)
Proposed by: Assembly Committee on Taxation	
Amends: Summary: Yes Title: Yes 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.

JFD/BJF



Date: 4/17/2019

A.B. No. 244—Allows the imposition of certain 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-1008)



ASSEMBLY BILL NO. 244—ASSEMBLYMAN KRAMER

MARCH 11, 2019

Referred to Committee on Taxation

SUMMARY—Allows the imposition of rate increases for certain 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}~~ an advisory committee and voter approval. (BDR S-1008)

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 under specified circumstances to adopt a resolution establishing the formation of ~~{a Public Schools Overcrowding and Repair Needs Committee}~~ an advisory committee to recommend the imposition of certain ~~{taxes}~~ tax rate increases to fund the capital projects of the school district; ~~{providing that if such a Committee is formed and submits its recommendations to}~~ authorizing the board of ~~{county commissioners within the time prescribed,}~~ trustees of a school district to transmit the recommendations of such a committee to the board of county commissioners ~~{is required}~~ ; authorizing the board of county commissioners to submit a question to the voters at the next general election asking whether the recommended ~~{taxes}~~ rate increases should be imposed in the county; requiring the board of county commissioners to adopt an ordinance imposing any such ~~{taxes}~~ rate increases that are approved by the voters; providing for the use of the proceeds of such ~~{taxes}~~ rate increases for certain school purposes; providing for the prospective expiration of the authority of a board of trustees to establish such a ~~{Committee}~~ committee; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 During the 2015 Legislative Session, the Legislature enacted Senate Bill No. 411, which
2 authorized the board of trustees of certain school districts to establish by resolution a Public
3 Schools Overcrowding and Repair Needs Committee to recommend the imposition of certain
4 taxes for consideration by the voters at the 2016 General Election to fund the capital projects
5 of the school district. The authority to establish such a Committee expired by limitation on
6 April 2, 2016.

Section 1 of this bill authorizes the board of trustees of a school district to establish by resolution ~~{a Public Schools Overcrowding and Repair Needs Committee}~~ an advisory committee to recommend ~~{the imposition}~~ an increase in the rate of certain taxes for consideration by the voters at a general election held not later than the November 8, 2022, General Election, to fund the capital projects of the school district. Under this bill, ~~{a Committee}~~ an advisory committee may not be established by the board of trustees of a school district which established a Public Schools Overcrowding and Repair Needs Committee, which is located in a county ~~{in which there is imposed}~~ authorized to impose for the benefit of ~~{a}~~ the school district a tax on residential construction, or which is located in a county in which there is imposed for the benefit of the school district a tax on the gross receipts from the rental of transient lodging or a tax on transfers of real property, or both.

~~{Sections}~~ **Section 2** ~~{and 3}~~ of this bill ~~{provide}~~ provides that if such ~~{a Committee}~~ an advisory committee is established, the ~~{Committee}~~ advisory 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.}~~ rate increases for any tax which is imposed in the county for the benefit of the school district. The recommendations of the ~~{Committee}~~ advisory committee must specify the increase in rate or rates for each of the ~~{recommended}~~ taxes for which a rate increase is recommended and ~~{may specify}~~ the period during which the recommended ~~{taxes}~~ rate increases will be imposed. If the ~~{Committee}~~ advisory committee submits its recommendations to the board of ~~{county commissioners}~~ trustees of the school district by April 2, 2022, the board of trustees is authorized to transmit the recommendations to the board of county commissioners. ~~{is required to}~~ The board of county commissioners is authorized to submit a question to the voters at the next general election asking whether any of the {taxes} rate increases recommended by the {Committee} advisory 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} rate increases at the rate and for the period 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}~~ rate increases: (1) must be deposited in the fund for capital projects of the school district; and (2) may be pledged to the payment of the principal and interest on bonds or other obligations issued for certain school purposes.

Section 5 of this bill provides that the provisions of this bill authorizing the board of trustees of a school district to establish such ~~{a Public Schools Overcrowding and Repair Needs Committee}~~ an advisory committee expire by limitation on April 2, 2022.

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

Section 1. 1. The board of trustees of a school district, other than a school district which established a Public Schools Overcrowding and Repair Needs Committee pursuant to section 1 of chapter 425, Statutes of Nevada 2015, at page 2444, which is located in a county ~~{in which there is imposed}~~ not authorized to impose a residential construction tax pursuant to NRS 387.331 for the benefit of the school district , or which is located in a county in which there is imposed for the benefit of the school district a tax on the gross receipts from the rental of transient lodging or a tax on transfers of real property pursuant to chapter 375 of NRS, or both, may, by resolution, establish ~~{a Public Schools~~

1 ~~Overcrowding and Repair Needs Committee]~~ an advisory committee to
2 recommend the ~~[imposition]~~ increase of the rate of one or more of the taxes
3 described in section ~~[3]~~ 2 of this act for consideration by the voters at a general
4 election to fund the capital projects of the school district. If such a resolution is
5 adopted, the ~~[Committee must be appointed]~~ board of trustees shall appoint the
6 members of the advisory committee, consisting of ~~[-~~

7 ~~— (a) The superintendent of schools of the school district, who serves ex officio,~~
8 ~~or his or her designee.~~

9 ~~— (b) One Senator whose legislative district includes all or part of the school~~
10 ~~district. If the legislative district of more than one Senator includes the school~~
11 ~~district, those Senators shall jointly appoint the member to serve.~~

12 ~~— (c) One member of the Assembly whose legislative district includes all or part~~
13 ~~of the school district. If the legislative district of more than one member of the~~
14 ~~Assembly includes the school district, those members of the Assembly shall jointly~~
15 ~~appoint the member to serve.~~

16 ~~— (d) One member who is a representative of the Nevada Association of Realtors,~~
17 ~~appointed by that Association.~~

18 ~~— (e) One member who is a representative of the Retail Association of Nevada,~~
19 ~~appointed by that Association.~~

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

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

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

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

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

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

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

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

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

42 ~~— (o) One member who represents homebuilders in the county, appointed by the~~
43 ~~association of homebuilders with the largest membership in the county or, if there~~
44 ~~are no members of an association of homebuilders in the county, the board of~~
45 ~~trustees.]~~ persons who represent a variety of interests within the community,
46 including, without limitation, seniors, veterans, low-income persons, businesses
47 and realtors.

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

50 3. Any vacancy occurring in the ~~[appointed]~~ membership of ~~[a Committee]~~ an
51 advisory committee established pursuant to subsection 1 must be filled ~~[in the~~
52 ~~same manner as the original appointment]~~ not later than 30 days after the vacancy
53 occurs.

4. If ~~{a Committee}~~ an advisory committee is established pursuant to subsection 1, the ~~{Committee}~~ advisory 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}~~ advisory committee, the members of the ~~{Committee}~~ advisory committee shall elect a chair.

5. A majority of ~~{a Committee}~~ an advisory 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}~~ advisory committee.

6. If ~~{a Committee}~~ an advisory committee is established pursuant to subsection 1, the superintendent of schools of the school district shall provide administrative support to the ~~{Committee}~~ advisory committee.

Sec. 2. 1. If ~~{a Public Schools Overcrowding and Repair Needs Committee}~~ an advisory committee is established pursuant to subsection 1 of section 1 of this act, such ~~{a Committee}~~ an advisory committee shall, on or before April 2, 2022:

(a) Prepare recommendations for the ~~{imposition}~~ increase of one or more of the taxes ~~{described in section 3 of this act}~~ imposed in the county for the benefit of the school district and the use of the proceeds of the increased tax or taxes to provide funding for the school district for the purposes set forth in subsection 1 of NRS 387.335. The recommendations must specify the proposed rate or rates for each of the ~~{recommended}~~ taxes for which a rate increase is recommended and ~~{may specify}~~ the period during which one or more of the recommended ~~{taxes}~~ tax rate increases will be imposed.

(b) Submit the recommendations to the ~~{board of county commissioners}~~ board of trustees of the school district which established the advisory committee. The board of trustees may submit the recommendations of the advisory committee to the board of county commissioners of the county in which the school district is located.

2. Upon the receipt of recommendations pursuant to subsection 1, the board of county commissioners ~~{shall}~~ may, at the next general election following the receipt of the recommendations, submit a question to the voters of the county asking whether any of the recommended ~~{taxes}~~ tax rate increases 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 for which a rate increase was recommended and the period during which each of the recommended ~~{taxes}~~ tax rate increases 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}~~ increase the rate of the tax ~~{described in subsection 5 of section 3 of this act}~~ levied in accordance with NRS 387.195, 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 and that the rate of the tax must not be included in the total ad valorem tax levy for the purposes of the application of the limitation in NRS 361.453.

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}~~ each recommended tax ~~{for taxes in accordance with the provisions of section 3 of this act and}~~ rate increase at the rate or rates and for the period specified in the question submitted to the voters pursuant to subsection 2.

(b) If the question recommended ~~the imposition~~ an increase in the rate of the tax ~~described in subsection 5 of section 3 of this act;~~ levied in accordance with NRS 387.195;

(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~~ Each tax ~~for taxes;~~ rate increase shall be imposed notwithstanding the provisions of any specific statute to the contrary and, except as otherwise specifically provided in this section and sections 1 ~~to~~ and 4 ~~inclusive;~~ of this act, each such tax ~~for taxes are;~~ rate increase is not subject to any limitations set forth in any statute which authorizes the board of county commissioners to impose such tax or taxes, 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 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 services tax imposed pursuant to NRS 371.043 or 371.045, impose a supplemental governmental services tax at the rate specified in the question presented to the voters pursuant to section 2 of this act on each vehicle based in the county except:~~

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

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

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

~~3. 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 transfers of real property, in addition to all other taxes imposed on transfers of real property pursuant to chapter 375 of NRS, the board of county commissioners shall impose a tax at the rate specified in the question presented to the voters pursuant to section 2 of this act on each deed by which any land, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100. The amount of the tax must be computed on the basis of the value of the real property that is the subject of the transfer or land sale installment contract as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030.~~

~~4. 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 of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the county, the board of county commissioners shall impose the tax at the rate specified in the question presented to the voters pursuant to section 2 of this act. The tax must be administered and enforced in the same manner as the taxes imposed pursuant to chapter 374 of NRS are administered and enforced.~~

~~5. 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 an increase in the rate of the tax levied in accordance with NRS 387.195, the board of county commissioners shall, in addition to any tax levied in accordance with NRS 387.195, levy a tax on the assessed valuation of taxable property within the county in the amount described in the question presented to the voters pursuant to section 2 of this act. The tax must be administered and enforced in the same manner as the tax imposed pursuant to NRS 387.195 is administered and enforced.] (Deleted by amendment.)~~

Sec. 4. The proceeds of ~~any~~ each tax ~~for taxes~~ rate increase imposed pursuant to ~~sections~~ section 2 ~~and 3~~ of this act:

1. Must be deposited in the school district's fund for capital projects established pursuant to NRS 387.328, to be held and, except as otherwise provided in subsection 2, expended in the same manner as other money deposited in that fund.

2. May be pledged to the payment of principal and interest on bonds or other obligations issued for one or more of the purposes set forth in NRS 387.335. The proceeds of each such ~~taxes~~ tax rate increase so pledged may be treated as pledged revenues for the purposes of subsection 3 of NRS 350.020, and the board of trustees of the school district may issue bonds for those purposes in accordance with the provisions of chapter 350 of NRS.

3. May not be used:

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

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

Sec. 5. 1. This act becomes effective upon passage and approval.

2. Section 1 of this act expires by limitation on April 2, 2022.