

SENATE BILL NO. 491—COMMITTEE ON REVENUE

MARCH 28, 2011

Referred to Committee on Revenue

**SUMMARY**—Makes various changes regarding public revenue and taxation. (BDR 31-1150)

**FISCAL NOTE:** Effect on Local Government: May have Fiscal Impact.  
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 public financial administration; repealing the prospective expiration of certain provisions regarding the imposition, advance payment and allocation of certain fees and taxes; temporarily redirecting to the State General Fund a portion of the revenue from certain administrative assessments and taxes ad valorem; repealing the prospective reduction in the fees for state business licenses; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

- 1 Existing law authorizes a county to impose an ad valorem tax for capital
- 2 projects in the amount of 5 cents per \$100 of the assessed valuation of the county.
- 3 (NRS 354.59815) **Section 1** of this bill requires the deposit into the State General
- 4 Fund of a portion of the proceeds of any such tax imposed during the next 2 fiscal
- 5 years in a county whose population is 100,000 or more (currently Clark and
- 6 Washoe Counties).
- 7 Existing law requires a court to impose an administrative assessment against a
- 8 person who pleads or is found guilty of a misdemeanor. (NRS 176.059) **Section 2**
- 9 of this bill requires the transfer to the uncommitted balance of the State General
- 10 Fund of a portion of the amounts collected from those administrative assessments
- 11 for the next 2 fiscal years.
- 12 Existing law requires, until June 30, 2011, the transfer of the first \$100,000
- 13 collected from lobbyist registration fees to the State General Fund. (Chapter 10,
- 14 Statutes of Nevada 2010, 26th Special Session, pp. 86, 98) **Sections 3 and 12** of
- 15 this bill repeal the prospective expiration of this requirement and require the
- 16 continuing transfer of that amount each fiscal year.
- 17 Existing law creates the Fund for Hospital Care to Indigent Persons for the
- 18 provision of medical care to indigent persons, and requires each county to deposit
- 19 certain taxes ad valorem into the Fund. (NRS 428.175, 428.185, 428.285, 428.305)



20 **Sections 4 and 5** of this bill allow the use of money in the Fund for any purpose  
21 authorized by the Legislature. **Section 14** of this bill makes transfers of certain  
22 amounts from an account in the Fund to the State General Fund for the next 2 fiscal  
23 years.

24 Existing law requires, until June 30, 2011, the advance payment of the tax on  
25 the net proceeds of minerals based upon the estimated net proceeds and royalties of  
26 a mining operation for the current calendar year. (Chapter 4, Statutes of Nevada  
27 2008, 25th Special Session, pp. 15-18, 23) **Sections 7-9 and 13** of this bill repeal  
28 the prospective expiration of this requirement for advance payment.

29 Existing law imposes an excise tax on certain businesses other than financial  
30 institutions at the rate of 0.5 percent of the total wages paid by the business each  
31 calendar quarter that do not exceed \$62,500 and 1.17 percent of those wages paid in  
32 excess of \$62,500. (NRS 363B.110) On July 1, 2011, this rate is scheduled to  
33 change to 0.63 percent of the total wages paid by the business each calendar  
34 quarter. (Chapter 395, Statutes of Nevada 2009, pp. 2190, 2199) **Sections 10 and**  
35 **11** of this bill repeal this prospective rate change.

36 Existing law requires, until June 30, 2011, an increase in the rate of the Local  
37 School Support Tax of 0.35 percent. (Chapter 395, Statutes of Nevada 2009, pp.  
38 2191, 2199) **Section 11** of this bill repeals the prospective expiration of this  
39 increase.

40 Existing law requires the annual filing of either an affidavit of the work  
41 performed on or improvements made to a mining claim or an affidavit of the intent  
42 to hold a mining claim, and requires the Commission on Mineral Resources to  
43 establish a filing fee for that filing. (NRS 517.185, 517.230) Existing law also  
44 imposes, until June 30, 2011, an additional fee on the filing of such an affidavit if  
45 the entity holding the mining claim holds 11 or more mining claims in this State.  
46 (Chapter 10, Statutes of Nevada 2010, 26th Special Session, pp. 91, 98) **Section 12**  
47 of this bill repeals the prospective expiration of this additional fee.

48 Existing law imposes an annual fee of \$200 for a state business license. (NRS  
49 76.100, 76.130) On July 1, 2011, this fee is scheduled to change to \$100. (Chapter  
50 429, Statutes of Nevada 2009, pp. 2408-10) **Section 13** of this bill repeals this  
51 prospective change.

52 **Section 15** of this bill requires the deposit into the State General Fund of the  
53 portion of the property taxes levied for the next 2 fiscal years for operating  
54 purposes by Clark and Washoe Counties at the rate of 4 cents per \$100 of assessed  
55 valuation.

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

1 **Section 1.** NRS 354.59815 is hereby amended to read as  
2 follows:

3 354.59815 1. In addition to the allowed revenue from taxes  
4 ad valorem determined pursuant to NRS 354.59811, the board of  
5 county commissioners may levy a tax ad valorem on all taxable  
6 property in the county at a rate not to exceed 5 cents per \$100 of the  
7 assessed valuation of the county.

8 2. If a tax is levied pursuant to subsection 1 in:

9 (a) A county whose population is less than 100,000, the board of  
10 county commissioners shall direct the county treasurer to distribute  
11 quarterly the proceeds of the tax among the county and the cities



1 and towns within that county in the proportion that the supplemental  
2 city-county relief tax distribution factor of each of those local  
3 governments for the 1990-1991 Fiscal Year bears to the sum of the  
4 supplemental city-county relief tax distribution factors of all of the  
5 local governments in the county for the 1990-1991 Fiscal Year.

6 (b) A county whose population is 100,000 or more, the board of  
7 county commissioners shall direct the county treasurer to distribute  
8 quarterly, from the proceeds of the tax for:

9 (1) The fiscal year beginning on July 1, 2008:

10 (I) Eighty-eight percent of those proceeds among the  
11 county and the cities and towns within that county in the proportion  
12 that the supplemental city-county relief tax distribution factor of  
13 each of those local governments for the 1990-1991 Fiscal Year  
14 bears to the sum of the supplemental city-county relief tax  
15 distribution factors of all the local governments in the county for the  
16 1990-1991 Fiscal Year; and

17 (II) Twelve percent of those proceeds to the State  
18 Treasurer for deposit in the State Highway Fund for administration  
19 pursuant to subsection 7 of NRS 408.235.

20 (2) The fiscal year beginning on July 1, 2009:

21 (I) Seventy-six percent of those proceeds to the State  
22 Treasurer for deposit in the State General Fund; and

23 (II) Twenty-four percent of those proceeds to the State  
24 Treasurer for deposit in the State Highway Fund for administration  
25 pursuant to subsection 7 of NRS 408.235.

26 (3) The fiscal year beginning on July 1, 2010:

27 (I) Sixty-four percent of those proceeds to the State  
28 Treasurer for deposit in the State General Fund; and

29 (II) Thirty-six percent of those proceeds to the State  
30 Treasurer for deposit in the State Highway Fund for administration  
31 pursuant to subsection 7 of NRS 408.235.

32 (4) The fiscal year beginning on July 1, 2011:

33 (I) Fifty-two percent of those proceeds ~~among the county~~  
34 ~~and the cities and towns within that county in the proportion that the~~  
35 ~~supplemental city-county relief tax distribution factor of each of~~  
36 ~~those local governments for the 1990-1991 Fiscal Year bears to the~~  
37 ~~sum of the supplemental city-county relief tax distribution factors of~~  
38 ~~all the local governments in the county for the 1990-1991 Fiscal~~  
39 ~~Year;~~ *to the State Treasurer for deposit in the State General*  
40 *Fund;* and

41 (II) Forty-eight percent of those proceeds to the State  
42 Treasurer for deposit in the State Highway Fund for administration  
43 pursuant to subsection 7 of NRS 408.235.

44 (5) *The fiscal year beginning on July 1, 2012:*



1 (I) *Forty percent of those proceeds to the State*  
2 *Treasurer for deposit in the State General Fund; and*

3 (II) *Sixty percent of those proceeds to the State*  
4 *Treasurer for deposit in the State Highway Fund for*  
5 *administration pursuant to subsection 7 of NRS 408.235.*

6 (6) Each fiscal year beginning on or after  
7 July 1, ~~2012~~ 2013:

8 (I) Forty percent of those proceeds among the county and  
9 the cities and towns within that county in the proportion that the  
10 supplemental city-county relief tax distribution factor of each of  
11 those local governments for the 1990-1991 Fiscal Year bears to the  
12 sum of the supplemental city-county relief tax distribution factors of  
13 all the local governments in the county for the 1990-1991 Fiscal  
14 Year; and

15 (II) Sixty percent of those proceeds to the State Treasurer  
16 for deposit in the State Highway Fund for administration pursuant to  
17 subsection 7 of NRS 408.235.

18 3. The board of county commissioners shall not reduce the rate  
19 of any tax levied pursuant to the provisions of subsection 1 without  
20 the approval of the State Board of Finance and each of the local  
21 governments that receives a portion of the tax, except that, if a local  
22 government declines to receive its portion of the tax in a particular  
23 year the levy may be reduced by the amount that local government  
24 would have received.

25 **Sec. 2.** NRS 176.059 is hereby amended to read as follows:

26 176.059 1. Except as otherwise provided in subsection 2,  
27 when a defendant pleads guilty or guilty but mentally ill or is found  
28 guilty or guilty but mentally ill of a misdemeanor, including the  
29 violation of any municipal ordinance, the justice or judge shall  
30 include in the sentence the sum prescribed by the following  
31 schedule as an administrative assessment and render a judgment  
32 against the defendant for the assessment:

Fine	Assessment
\$5 to \$49.....	\$30
50 to 59.....	45
60 to 69.....	50
70 to 79.....	55
80 to 89.....	60
90 to 99.....	65
100 to 199.....	75
200 to 299.....	85
300 to 399.....	95
400 to 499.....	105
500 to 1,000.....	120



1 If the justice or judge sentences the defendant to perform  
2 community service in lieu of a fine, the justice or judge shall include  
3 in the sentence the amount of the administrative assessment that  
4 corresponds with the fine for which the defendant would have been  
5 responsible as prescribed by the schedule in this subsection.

6 2. The provisions of subsection 1 do not apply to:

7 (a) An ordinance regulating metered parking; or

8 (b) An ordinance which is specifically designated as imposing a  
9 civil penalty or liability pursuant to NRS 244.3575 or 268.019.

10 3. The money collected for an administrative assessment must  
11 not be deducted from the fine imposed by the justice or judge but  
12 must be taxed against the defendant in addition to the fine. The  
13 money collected for an administrative assessment must be stated  
14 separately on the court's docket and must be included in the amount  
15 posted for bail. If bail is forfeited, the administrative assessment  
16 included in the amount posted for bail pursuant to this subsection  
17 must be disbursed in the manner set forth in subsection 5 or 6. If the  
18 defendant is found not guilty or the charges are dismissed, the  
19 money deposited with the court must be returned to the defendant. If  
20 the justice or judge cancels a fine because the fine has been  
21 determined to be uncollectible, any balance of the fine and the  
22 administrative assessment remaining unpaid shall be deemed to be  
23 uncollectible and the defendant is not required to pay it. If a fine is  
24 determined to be uncollectible, the defendant is not entitled to a  
25 refund of the fine or administrative assessment the defendant has  
26 paid and the justice or judge shall not recalculate the administrative  
27 assessment.

28 4. If the justice or judge permits the fine and administrative  
29 assessment to be paid in installments, the payments must be first  
30 applied to the unpaid balance of the administrative assessment. The  
31 city treasurer shall distribute partially collected administrative  
32 assessments in accordance with the requirements of subsection 5.  
33 The county treasurer shall distribute partially collected  
34 administrative assessments in accordance with the requirements of  
35 subsection 6.

36 5. The money collected for administrative assessments in  
37 municipal court must be paid by the clerk of the court to the city  
38 treasurer on or before the fifth day of each month for the preceding  
39 month. The city treasurer shall distribute, on or before the 15th day  
40 of that month, the money received in the following amounts for each  
41 assessment received:

42 (a) Two dollars to the county treasurer for credit to a special  
43 account in the county general fund for the use of the county's  
44 juvenile court or for services to juvenile offenders. Any money  
45 remaining in the special account after 2 fiscal years must be



1 deposited in the county general fund if it has not been committed for  
2 expenditure. The county treasurer shall provide, upon request by a  
3 juvenile court, monthly reports of the revenue credited to and  
4 expenditures made from the special account.

5 (b) Seven dollars for credit to a special revenue fund for the use  
6 of the municipal courts. Any money remaining in the special  
7 revenue fund after 2 fiscal years must be deposited in the municipal  
8 general fund if it has not been committed for expenditure. The city  
9 treasurer shall provide, upon request by a municipal court, monthly  
10 reports of the revenue credited to and expenditures made from the  
11 special revenue fund.

12 (c) Five dollars to the State Controller for credit to the State  
13 General Fund.

14 (d) The remainder of each assessment to the State Controller for  
15 credit to a special account in the State General Fund for distribution  
16 as provided in subsection 8.

17 6. The money collected for administrative assessments in  
18 justice courts must be paid by the clerk of the court to the county  
19 treasurer on or before the fifth day of each month for the preceding  
20 month. The county treasurer shall distribute, on or before the 15th  
21 day of that month, the money received in the following amounts for  
22 each assessment received:

23 (a) Two dollars for credit to a special account in the county  
24 general fund for the use of the county's juvenile court or for services  
25 to juvenile offenders. Any money remaining in the special account  
26 after 2 fiscal years must be deposited in the county general fund if it  
27 has not been committed for expenditure. The county treasurer shall  
28 provide, upon request by a juvenile court, monthly reports of the  
29 revenue credited to and expenditures made from the special account.

30 (b) Seven dollars for credit to a special revenue fund for the use  
31 of the justice courts. Any money remaining in the special revenue  
32 fund after 2 fiscal years must be deposited in the county general  
33 fund if it has not been committed for expenditure. The county  
34 treasurer shall provide, upon request by a justice court, monthly  
35 reports of the revenue credited to and expenditures made from the  
36 special revenue fund.

37 (c) Five dollars to the State Controller for credit to the State  
38 General Fund.

39 (d) The remainder of each assessment to the State Controller for  
40 credit to a special account in the State General Fund for distribution  
41 as provided in subsection 8.

42 7. The money apportioned to a juvenile court, a justice court or  
43 a municipal court pursuant to this section must be used, in addition  
44 to providing services to juvenile offenders in the juvenile court, to  
45 improve the operations of the court, or to acquire appropriate



1 advanced technology or the use of such technology, or both. Money  
2 used to improve the operations of the court may include  
3 expenditures for:

- 4 (a) Training and education of personnel;
- 5 (b) Acquisition of capital goods;
- 6 (c) Management and operational studies; or
- 7 (d) Audits.

8 8. Of the total amount deposited in the State General Fund  
9 pursuant to paragraph (d) of subsection 5 and paragraph (d) of  
10 subsection 6, the State Controller shall distribute *not less than 51*  
11 *percent of* the money received to the ~~following public agencies in~~  
12 ~~the following manner:~~

13 ~~—(a) Not less than 51 percent to the~~ Office of Court  
14 Administrator for allocation as follows:

15 ~~[(1)]~~ (a) Thirty-six and one-half percent of the amount  
16 distributed to the Office of Court Administrator for:

17 ~~[(1)]~~ (1) The administration of the courts;

18 ~~[(H)]~~ (2) The development of a uniform system for  
19 judicial records; and

20 ~~[(H)]~~ (3) Continuing judicial education.

21 ~~[(2)]~~ (b) Forty-eight percent of the amount distributed to the  
22 Office of Court Administrator for the Supreme Court.

23 ~~[(3)]~~ (c) Three and one-half percent of the amount  
24 distributed to the Office of Court Administrator for the payment for  
25 the services of retired justices and retired district judges.

26 ~~[(4)]~~ (d) Twelve percent of the amount distributed to the  
27 Office of Court Administrator for the provision of specialty court  
28 programs.

29 ~~[(b) Not more than 49 percent must be used to the extent of~~  
30 ~~legislative authorization for the support of:~~

31 ~~—(1) The Central Repository for Nevada Records of Criminal~~  
32 ~~History;~~

33 ~~—(2) The Peace Officers' Standards and Training Commission;~~

34 ~~—(3) The operation by the Department of Public Safety of a~~  
35 ~~computerized interoperative system for information related to law~~  
36 ~~enforcement;~~

37 ~~—(4) The Fund for the Compensation of Victims of Crime;~~

38 ~~—(5) The Advisory Council for Prosecuting Attorneys; and~~

39 ~~—(6) Programs within the Office of the Attorney General~~  
40 ~~related to victims of domestic violence.]~~

41 9. Any money deposited in the State General Fund pursuant to  
42 paragraph (d) of subsection 5 and paragraph (d) of subsection 6 that  
43 is not distributed ~~[or used]~~ pursuant to ~~[paragraph (b) of]~~ subsection  
44 8 must be transferred to the uncommitted balance of the State  
45 General Fund.



1 10. As used in this section:

2 (a) "Juvenile court" has the meaning ascribed to it in  
3 NRS 62A.180.

4 (b) "Office of Court Administrator" means the Office of Court  
5 Administrator created pursuant to NRS 1.320.

6 **Sec. 3.** NRS 218H.500 is hereby amended to read as follows:

7 218H.500 1. The Legislative Commission shall adopt  
8 regulations to carry out the provisions of this chapter, may, except  
9 as otherwise provided in this subsection, require fees for  
10 registration, payable into the Legislative Fund, and may classify  
11 lobbyists for this purpose. A veteran who does not receive  
12 compensation for the veteran's lobbying activities is not required to  
13 pay any fee established for registration if the veteran provides proof  
14 of the veteran's discharge or release from the Armed Forces of the  
15 United States, a reserve component thereof or the National Guard  
16 under honorable conditions.

17 2. The Legislative Commission shall transfer the first \$100,000  
18 collected *each fiscal year* from a fee established for registration  
19 pursuant to subsection 1 to the State General Fund.

20 3. The Director shall:

21 (a) Prepare and furnish forms for the statements and reports  
22 required to be filed.

23 (b) Prepare and publish uniform methods of accounting and  
24 reporting to be used by persons required to file such statements and  
25 reports, including guidelines for complying with the reporting  
26 requirements of this chapter.

27 (c) Accept and file any information voluntarily supplied that  
28 exceeds the requirements of this chapter.

29 (d) Develop a filing, coding and cross-indexing system  
30 consistent with the purposes of this chapter.

31 (e) Make the statements and reports available for public  
32 inspection during regular office hours.

33 (f) Preserve the statements and reports for a period of 5 years  
34 from the date of filing.

35 (g) Compile and keep current an alphabetical list of registrants,  
36 including their address, the name and address of each person for  
37 whom the registrant is lobbying and the principal areas of interest on  
38 which the registrant expects to lobby. A copy of the list must be  
39 furnished to each Legislator, to the clerks of the respective counties  
40 for preservation and public inspection, and to any person who  
41 requests a copy and pays the cost of reproduction.

42 **Sec. 4.** NRS 428.175 is hereby amended to read as follows:

43 428.175 1. The Fund for Hospital Care to Indigent Persons is  
44 hereby created as a special revenue fund for the purposes described





1 in NRS 428.115 to 428.255, inclusive ~~[ ]~~, *and any other purpose*  
2 *authorized by the Legislature.*

3 2. All money collected or recovered pursuant to NRS 428.115  
4 to 428.255, inclusive, and the interest earned on the money in the  
5 Fund must be deposited for credit to the Fund. Claims against the  
6 Fund must be paid on claims approved by the Board.

7 **Sec. 5.** NRS 428.305 is hereby amended to read as follows:

8 428.305 1. The Supplemental Account for Medical  
9 Assistance to Indigent Persons is created in the Fund for Hospital  
10 Care for Indigent Persons. The interest earned on the money in the  
11 Supplemental Account must be deposited for credit to the  
12 Supplemental Account.

13 2. Beginning with the fiscal year that begins on July 1, 2005, at  
14 the end of each quarter of a fiscal year, the balance in the  
15 Supplemental Account must be ~~[transferred]~~ :

16 (a) *Transferred* to the Health Insurance Flexibility and  
17 Accountability Holding Account in the State General Fund in an  
18 amount not to exceed the amount of any appropriation provided by  
19 the Legislature to fund a program established pursuant to NRS  
20 422.2728 ~~[ ]~~ ; or

21 (b) *Used for any other purpose authorized by the Legislature.*

22 3. Any money remaining in the Health Insurance Flexibility  
23 and Accountability Holding Account at the end of each fiscal year  
24 reverts to the Fund for Hospital Care to Indigent Persons and to the  
25 State General Fund in equal amounts.

26 **Sec. 6.** NRS 701A.370 is hereby amended to read as follows:

27 701A.370 1. If the Commissioner approves an application for  
28 a partial abatement pursuant to NRS 701A.300 to 701A.390,  
29 inclusive, of:

30 (a) Property taxes imposed pursuant to chapter 361 of NRS, the  
31 partial abatement must:

32 (1) Be for a duration of the 20 fiscal years immediately  
33 following the date of approval of the application;

34 (2) Be equal to 55 percent of the taxes on real and personal  
35 property payable by the facility each year; and

36 (3) Not apply during any period in which the facility is  
37 receiving another abatement or exemption from property taxes  
38 imposed pursuant to chapter 361 of NRS, other than any partial  
39 abatement provided pursuant to NRS 361.4722.

40 (b) Local sales and use taxes:

41 (1) The partial abatement must:

42 (I) Be for the 3 years beginning on the date of approval of  
43 the application;



1 (II) Be equal to that portion of the combined rate of all the  
2 local sales and use taxes payable by the facility each year which  
3 exceeds ~~{0.25}~~ 0.6 percent; and

4 (III) Not apply during any period in which the facility is  
5 receiving another abatement or exemption from local sales and use  
6 taxes.

7 (2) The Department of Taxation shall issue to the facility a  
8 document certifying the abatement which can be presented to  
9 retailers at the time of sale. The document must clearly state that the  
10 purchaser is only required to pay sales and use taxes imposed in this  
11 State at the rate of ~~{2.25}~~ 2.6 percent.

12 2. Upon approving an application for a partial abatement  
13 pursuant to NRS 701A.300 to 701A.390, inclusive, the  
14 Commissioner shall immediately notify the Director of the terms of  
15 the abatement and the Director shall immediately forward a  
16 certificate of eligibility for the abatement to:

- 17 (a) The Department of Taxation;
- 18 (b) The board of county commissioners;
- 19 (c) The county assessor;
- 20 (d) The county treasurer; and
- 21 (e) The Commission on Economic Development.

22 **Sec. 7.** Section 16 of chapter 4, Statutes of Nevada 2008, 25th  
23 Special Session, as amended by chapter 387, Statutes of Nevada  
24 2009, at page 2097, is hereby amended to read as follows:

25 Sec. 16. 1. This section and sections 2, 4, 14 and 15 of  
26 this act become effective upon passage and approval.

27 2. Sections 6 to 12, inclusive, of this act become  
28 effective on January 1, 2009.

29 3. Sections 4 and 12 of this act expire by limitation on  
30 June 30, 2009.

31 4. Sections 1, 3, 5 and 13 of this act become effective on  
32 July 1, 2009.

33 ~~{5. Sections 1, 2, 3 and 5 of this act expire by limitation~~  
34 ~~on June 30, 2011.}~~

35 **Sec. 8.** Section 29 of chapter 287, Statutes of Nevada 2009, at  
36 page 1233, is hereby amended to read as follows:

37 Sec. 29. ~~{1.}~~ NRS 361A.155 is hereby repealed.

38 ~~{2. Section 5 of chapter 4, Statutes of Nevada 2008, 25th~~  
39 ~~Special Session, at page 17, is hereby repealed.}~~

40 **Sec. 9.** Section 31 of chapter 287, Statutes of Nevada 2009, at  
41 page 1233, is hereby amended to read as follows:

42 Sec. 31. 1. This section and sections 3, 4, 27 ~~{, 28,~~  
43 ~~subsection 2 of section 29 and section}~~ **and** 30 of this act  
44 become effective upon passage and approval.



1           2. Sections 1, 2 , ~~[and]~~ 5 to 26, inclusive, and  
2           ~~[subsection 1 of section]~~ 29 of this act become effective on  
3           July 1, 2009.

4           **Sec. 10.** Section 19 of chapter 395, Statutes of Nevada 2009,  
5           at page 2199, is hereby amended to read as follows:

6           Sec. 19. The amendatory provisions of:

7           1. Section 3 of this act ~~[-~~

8           ~~-(a) Do] do~~ not apply to any taxes due for any period  
9           ending on or before June 30, 2009 . ~~[- and~~

10           ~~-(b) Except as otherwise provided in paragraph (a) and~~  
11           ~~notwithstanding the expiration of that section by limitation~~  
12           ~~pursuant to section 20 of this act, apply to taxes due pursuant~~  
13           ~~to NRS 363B.110 for each calendar quarter ending on or~~  
14           ~~before June 30, 2011.]~~

15           2. Sections 4, 5, 13, 14, 15, 16, 17 and 18 of this act  
16           apply to governmental services taxes imposed for any period  
17           of registration of a vehicle that begins on or after  
18           September 1, 2009.

19           **Sec. 11.** Section 20 of chapter 395, Statutes of Nevada 2009,  
20           at page 2199, is hereby amended to read as follows:

21           Sec. 20. 1. This section and section 19 of this act  
22           become effective upon passage and approval.

23           2. Sections 1, 2, 3 and 6 to 12, inclusive, of this act  
24           become effective on July 1, 2009 . ~~[- and expire by limitation~~  
25           ~~on June 30, 2011.]~~

26           3. Sections 4, 5, 13, 14, 15, 16, 17 and 18 of this act  
27           become effective:

28           (a) Upon passage and approval for the purpose of  
29           performing any preparatory administrative tasks that are  
30           necessary to carry out the provisions of this act; and

31           (b) On September 1, 2009, for all other purposes.

32           4. Sections 15.5 and 18.5 of this act become effective on  
33           July 1, 2013.

34           5. Section 18 of this act expires by limitation on  
35           June 30, 2013.

36           **Sec. 12.** Section 69 of chapter 10, Statutes of Nevada 2010,  
37           26th Special Session, at page 98, is hereby amended to read as  
38           follows:

39           Sec. 69. 1. This section and sections 1 to 18,  
40           inclusive, 20 to 30, inclusive, 32, 34 to 37, inclusive, 39, 43,  
41           44, 46 to 63, inclusive, and 65 to 68, inclusive, of this act  
42           become effective upon passage and approval.

43           2. Sections 19 and 31 of this act become effective on  
44           April 1, 2010.



1           3. Section 64 of this act becomes effective on  
2 May 1, 2010.

3           4. Sections 33, 38, 40, 41, 42 and 45 of this act become  
4 effective on July 1, 2010.

5           ~~[5.—Sections 36 and 47 of this act expire by limitation on~~  
6 ~~June 30, 2011.]~~

7           **Sec. 13.** Section 28 of chapter 287, Statutes of Nevada 2009,  
8 at page 1232, and sections 1 and 2 of chapter 429, Statutes of  
9 Nevada 2009, at pages 2408 and 2410, respectively, are hereby  
10 repealed.

11           **Sec. 14.** The State Controller shall transfer from the  
12 Supplemental Account for Medical Assistance to Indigent Persons  
13 created in the Fund for Hospital Care for Indigent Persons pursuant  
14 to NRS 428.305 to the State General Fund the sum of \$19,617,508  
15 in Fiscal Year 2011-2012 and \$19,779,105 in Fiscal Year 2012-  
16 2013 for unrestricted State General Fund use.

17           **Sec. 15.** 1. Notwithstanding any other statutory provision to  
18 the contrary, the County Treasurer of Clark County shall distribute  
19 quarterly to the State Treasurer for deposit in the State General  
20 Fund, from the proceeds of the taxes ad valorem levied by that  
21 County for the operating expenses of the County during the fiscal  
22 years beginning on July 1, 2011, and July 1, 2012, the amount of  
23 those proceeds attributable to the levy of those taxes on all taxable  
24 property in the County at the rate of 4 cents per \$100 of assessed  
25 valuation. For the purposes of NRS 354.59811, the amount of the  
26 proceeds distributed to the State Treasurer pursuant to this  
27 subsection shall be deemed to constitute revenue received by Clark  
28 County from taxes ad valorem.

29           2. Notwithstanding any other statutory provision to the  
30 contrary, the County Treasurer of Washoe County shall distribute  
31 quarterly to the State Treasurer for deposit in the State General  
32 Fund, from the proceeds of the taxes ad valorem levied by that  
33 County for the operating expenses of the County during the fiscal  
34 years beginning on July 1, 2011, and July 1, 2012, the amount of  
35 those proceeds attributable to the levy of those taxes on all taxable  
36 property in the County at the rate of 4 cents per \$100 of assessed  
37 valuation. For the purposes of NRS 354.59811, the amount of the  
38 proceeds distributed to the State Treasurer pursuant to this  
39 subsection shall be deemed to constitute revenue received by  
40 Washoe County from taxes ad valorem.

41           **Sec. 16.** The amendatory provisions of section 1 of this act  
42 must not be applied to modify, directly or indirectly, any taxes  
43 levied or revenues pledged in such a manner as to impair adversely  
44 any outstanding obligations of any county, city or town, including,  
45 without limitation, bonds, medium-term financing, letters of credit



1 and any other financial obligation, until all such obligations have  
2 been discharged in full or provision for their payment and  
3 redemption has been fully made.

4 **Sec. 17.** 1. This section and sections 7 to 13, inclusive, of  
5 this act become effective upon passage and approval.

6 2. Sections 1, 3 to 6, inclusive, 14, 15 and 16 of this act  
7 become effective on July 1, 2011.

8 3. Section 2 of this act becomes effective on July 1, 2011, and  
9 expires by limitation on June 30, 2013.

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**TEXT OF REPEALED SECTIONS**

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**Section 28 of chapter 287, Statutes of Nevada 2009:**

Sec. 28. Section 16 of chapter 4, Statutes of Nevada 2008, 25th Special Session, at page 23, is hereby amended to read as follows:

Sec. 16. 1. This section and sections 2, 4, 14 and 15 of this act become effective upon passage and approval.

2. Sections 6 to 12, inclusive, of this act become effective on January 1, 2009 ~~[-~~.

~~3. Sections 4 and 6 to 12, inclusive, of this act], and~~ expire by limitation on June 30, 2009.

~~[4.]~~ 3. Sections 1, 3 ~~[-, 5]~~ and 13 of this act become effective on July 1, 2009.

~~[5.]~~ 4. Sections 1 ~~[-, 2, 3 and 5]~~ *to 4, inclusive,* of this act expire by limitation on June 30, 2011.

**Section 1 of chapter 429, Statutes of Nevada 2009:**

Section 1. Assembly Bill No. 146 of this session is hereby amended by adding thereto new sections to be designated as sections 44.3 and 44.7, immediately following sec. 44, to read as follows:

Sec. 44.3. Section 11 of this act is hereby amended to read as follows:

Sec. 11. 1. A person shall not conduct a business in this State unless and until the person obtains a state business license issued by the Secretary of State. If the person is:

(a) An entity required to file an initial or annual list with the Secretary of State pursuant to this title, the



person must obtain the state business license at the time of filing the initial or annual list.

(b) Not an entity required to file an initial or annual list with the Secretary of State pursuant to this title, the person must obtain the state business license before conducting a business in this State.

2. An application for a state business license must:

(a) Be made upon a form prescribed by the Secretary of State;

(b) Set forth the name under which the applicant transacts or intends to transact business, or if the applicant is an entity organized pursuant to this title and on file with the Secretary of State, the exact name on file with the Secretary of State, the entity number as assigned by the Secretary of State, if known, and the location in this State of his place or places of business;

(c) Be accompanied by a fee in the amount of ~~[\$200;]~~ \$100; and

(d) Include any other information that the Secretary of State deems necessary.

➔ If the applicant is an entity organized pursuant to this title and on file with the Secretary of State and the applicant has no location in this State of its place of business, the address of its registered agent shall be deemed to be the location in this State of its place of business.

3. The application must be signed pursuant to NRS 239.330 by:

(a) The owner of a business that is owned by a natural person.

(b) A member or partner of an association or partnership.

(c) A general partner of a limited partnership.

(d) A managing partner of a limited-liability partnership.

(e) A manager or managing member of a limited-liability company.

(f) An officer of a corporation or some other person specifically authorized by the corporation to sign the application.

4. If the application for a state business license is defective in any respect or the fee required by this section is not paid, the Secretary of State may return the application for correction or payment.



5. The state business license required to be obtained pursuant to this section is in addition to any license to conduct business that must be obtained from the local jurisdiction in which the business is being conducted.

6. For the purposes of this chapter, a person shall be deemed to conduct a business in this State if a business for which the person is responsible:

(a) Is organized pursuant to this title, other than a business organized pursuant to chapter 82 or 84 of NRS;

(b) Has an office or other base of operations in this State;

(c) Has a registered agent in this State; or

(d) Pays wages or other remuneration to a natural person who performs in this State any of the duties for which he is paid.

7. As used in this section, "registered agent" has the meaning ascribed to it in NRS 77.230.

Sec. 44.7. Section 14 of this act is hereby amended to read as follows:

Sec. 14. 1. A person who applies for renewal of a state business license shall submit a fee in the amount of ~~[\$200]~~ \$100 to the Secretary of State:

(a) If the person is an entity required to file an annual list with the Secretary of State pursuant to this title, at the time the person submits the annual list to the Secretary of State, unless the person submits a certificate or other form evidencing the dissolution of the entity; or

(b) If the person is not an entity required to file an annual list with the Secretary of State pursuant to this title, on the last day of the month in which the anniversary date of issuance of the state business license occurs in each year, unless the person submits a written statement to the Secretary of State, at least 10 days before that date, indicating that the person will not be conducting a business in this State after that date.

2. The Secretary of State shall, 90 days before the last day for filing an application for renewal of the state business license of a person who holds a state business license, provide to the person a notice of the state business license fee due pursuant to this section and a reminder to file the application for renewal required pursuant to this section. Failure of any person to



receive a notice does not excuse the person from the penalty imposed by law.

3. If a person fails to submit the annual state business license fee required pursuant to this section in a timely manner and the person is:

(a) An entity required to file an annual list with the Secretary of State pursuant to this title, the person:

(1) Shall pay a penalty of \$100 in addition to the annual state business license fee;

(2) Shall be deemed to have not complied with the requirement to file an annual list with the Secretary of State; and

(3) Is subject to all applicable provisions relating to the failure to file an annual list, including, without limitation, the provisions governing default and revocation of its charter or right to transact business in this State, except that the person is required to pay the penalty set forth in subparagraph (1).

(b) Not an entity required to file an annual list with the Secretary of State, the person shall pay a penalty in the amount of \$100 in addition to the annual state business license fee. The Secretary of State shall provide to the person a written notice that:

(1) Must include a statement indicating the amount of the fees and penalties required pursuant to this section and the costs remaining unpaid.

(2) May be provided electronically, if the person has requested to receive communications by electronic transmission, by electronic mail or other electronic communication.

**Section 2 of chapter 429, Statutes of Nevada 2009:**

Sec. 2. Section 47 of Assembly Bill No. 146 of this session is hereby amended to read as follows:

Sec. 47. 1. This section and section 45.5 of this act become effective upon passage and approval.

2. Sections 1 to ~~45.5~~ 44, inclusive, 45, 46 and 46.5 of this act become effective:

(a) Upon passage and approval for the purposes of adopting regulations and performing any other preparatory actions that are necessary to carry out the provisions of this act; and

(b) On October 1, 2009, for all other purposes.





*3. Sections 44.3 and 44.7 of this act become effective on July 1, 2011.*

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