

# LEGISLATIVE REPORT

A publication of the Nevada Taxpayers Association serving the citizens Nevada since 1922

ISSUE 1 - 11

PREFILED BILLS

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This issue of Legislative Report is a summary of all tax and fee bills which were prefiled between December 13, 2010 and January 7, 2011. The next issue of the report will summarize bills that have a substantial impact on State or local government budgets and bills that we believe are of interest to our members.

#### Notes:

The default effective date for bills, unless otherwise requested, is October 1, 2011. An effective date for the bills reported will be shown only when it differs from the default date.

For the purpose of this report, the "fiscal effect" shown is taken from the bill and not independently determined by NTA

The full text of all bills is available by logging onto [www.leg.state.nv.us](http://www.leg.state.nv.us) and going to "Session Information."

## TAXES

Section 18, subsections 2 and 3 of Article 4 of the Nevada Constitution requires a 2/3 vote of each House of the Legislature to approve a public revenue measure, or a simple majority if the measure is put to the voters for approval. The following is the language as it appears in the Constitution.

*2. Except as otherwise provided in subsection 3, an affirmative vote of not fewer than two-thirds of the members elected to each House is necessary to pass a bill or joint resolution which creates, generates, or increases any public revenue in any form, including but not limited to taxes, fees, assessments and rates, or changes in the computation bases for taxes, fees, assessments and rates.*

*3. A majority of all of the members elected to each House may refer any measure which creates, generates, or increases any revenue in any form to the people of the State at the next general election, and shall become effective and enforced only if it has been approved by a majority of the votes cast on the measure at such election.*

### **AB 9 – Justice Courts - Additional Fees - 2/3 Majority Required**

On behalf of the Nevada Supreme Court, introduced by Assembly Judiciary and referred to same. (BDR 1-322)

Increases the amount of the fees charged and collected for various civil actions, proceedings and filings in the justice court by revising the tiers upon which the fees are based. Requires each justice of the peace to charge and collect these additional fees. Requires that 50 percent of the additional fees collected must be deposited in a special account administered by the county for the sole benefit of the justice courts in the county, subject to judicial oversight, and must not be used to supplant existing appropriations made to the justice courts within the county.

Effective: July 1, 2011

### **AB 14 - Economic Development Tax Abatements - Administrative Revisions**

On behalf of Nevada Association of Counties, introduced by Assembly Taxation and referred to same. (BDR 32-283)

Fiscal effect: May have Impact on local government.

Revises the conditions under which a new or expanded business qualifies for an Economic Development Commission or Nevada Energy Commissioner partial abatement by requiring the business to agree to submit an annual attestation of compliance with those conditions and to require prior county approval of each application for such an abatement. This bill also suspends, for the period of the abatement, the statutory time limitations applicable to the provision of notice of a deficiency determination regarding, and the commencement of a court action for the collection of, the taxes for which the abatement was granted. Also, a facility which ceases to meet the applicable eligibility requirements is required to repay, with interest, the amount of taxes from which it was exempt from payment during the period it failed to meet those requirements.

Effective: Dates vary, beginning with passage and approval.

**AB 46 – Property Tax Abatement - Water**

On behalf of the Division of Water Resources, introduced by Assembly Taxation and referred to same. (BDR 32-468)

Provides that the property tax abatements applied to various assessments made by the State Water Engineer against property in certain groundwater basins relating to the adjudication of water rights and management of water resources are not and have never been subject to those partial abatements of property taxes.

Effective: Upon passage and approval - - - *retroactive to July 1, 2005.*

**NTA Comment:** Shouldn't this bill require a 2/3 majority vote? It creates additional revenue.

**NTA Position: Oppose as Written.** The division should have realized this was a problem with the first property tax billing done after the property tax abatement was approved in 2005. Now, it wants payments for any errors in billing by making the bill retroactive to 2005. The bill should be amended to have this "clarification" apply prospectively.

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**AB 47 – Local Government Tax Distribution Account - Redistribution and Interim Study**

On behalf of the City of Fernley, introduced by Assembly Taxation and referred to same. (BDR S-315)

Fiscal effect: Yes, to the State and certain local governments.

Increases the annual base allocation from the Local Government Tax Distribution Account to the City of Fernley by \$5 million dollars and directs the Legislative Commission to appoint a subcommittee to conduct an interim study of the formula for the allocation of money distributed from the Account to "...determine if the current allocation formula is equitable and, if not, to consider possible alternative methodologies to achieve a more equitable allocation. (Also see AB71.)

Effective: July 1, 2011.

**NTA Position: Oppose the increase in the base allocation to Fernley.** If there is to be an interim study that is the venue in which the distribution should be fully explored, including the impact on other local governments when the base is changed.

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**AB 49 - Indigent Legal Defense Fund - Sales Tax and Fee Increase - 2/3 Majority Vote Required**

On behalf of the Nevada Association of Counties, introduced by Assembly Judiciary and, referred to Concurrent Assembly Committees on Judiciary and Taxation. (BDR 14-279)

Adds a new chapter under Title 14 to establish the Legal Defense of Indigent Persons and authorizes counties under 100,000 to apply to the Board of Trustees of the Fund for reimbursement of certain extraordinary costs of providing public defender services. Provides an additional administrative assessment of \$4.00 to be paid by persons who plead guilty to or are convicted of a misdemeanor and increasing certain administrative assessments. The increases range from \$5.00 to \$25.00 and are in addition to the new assessment of \$4.00. The revenue from the increased portion of the assessments is deposited with the State Controller in the Legal Defense of Indigent Persons Fund. Requires the legislature to impose a state-wide increase in the sales and use tax of 1/8 of 1 percent which requires a county to deposit these taxes in a separate fund known as the Indigent Legal Defense Fund. Provides that a county commission can also increase the sales and use tax another 1/8 of 1 percent if approved by a 2/3 vote of the county commissioners. In order to access the fund to pay for indigent legal expenses incurred, the county must impose the additional sales and use tax.

Effective: July 1, 2011.

**NTA Comment:** There is expected to be a number of requests for a 1/8 percent to a 1/4 percent increase in the sales and use tax to fund specific projects and/or operations by local governments. At some point, the Legislature needs to consider what the cumulative effect of all these increases will be. There is a rate at which the revenue being projected from the sales and use tax will not materialize as the rate has become too high.

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**AB 71 – Local Government Revenue Distribution - Interim Study**

On behalf of the City of North Las Vegas, introduced by Assembly Legislative Operations and Elections and referred to same. (BDR S-256)

Fiscal effect: Yes, on the State.

Directs the Legislative Commission to conduct an interim study concerning the equitable allocation of money distributed from the Local Government Tax Distribution Account and report back to the 2013 Legislature with their recommendations. Also see AB 47.

Effective: July 1, 2011

**AB 79 – Property Tax - Changes to Partial Abatement - 2/3 Majority Vote Required**

On behalf of the Nevada League of Cities and Municipalities, introduced by Assembly Committee on Taxation and referred to same. (BDR 32-398)

Revises the provisions governing an exemption from the partial abatement of property taxes imposed on real property following certain fluctuations in the taxable value of the property. Among the more important provisions of the bill are: increases the period within which the 15% decrease in the taxable value of the property must occur to 3 consecutive fiscal years (currently 2 years). Revises the requirement for the additional collection of property tax revenues upon a subsequent increase in the taxable value of the property by a percentage that exceeds 3 percent for most residential property and 8 percent for other property (currently 15%), and requires that the tax revenue be collected in the year in which the taxes are imposed (currently collected over a three year period).

Effective: July 1, 2011. Note: The provisions of this bill do not apply to any abated taxes required to be levied and collected on or before June 30, 2011.

**NTA Comment:** This bill addresses one of the more technical aspects of the 2005 partial property tax abatement legislation, known as the “recapture” provision. As written, this bill, particularly section 1.4 (b) is confusing at best.

**NTA Position:** Pending, clarification of certain provisions of the bill.

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**SB 13 – Fuel Tax - Collection Changes**

On behalf of the Department of Motor Vehicles, introduced by Senate Revenue and referred to same. (BDR 32-494)

Authorizes the Department of Motor Vehicles (DMV) to use electronic mail to serve notice regarding a deficiency in the payment of fuel taxes. Repeals the provisions that allow the Department to grant an extension of time to file reports and pay gasoline taxes.

Effective: July 1, 2011

**NTA Position: Oppose as Written.** This bill should be amended to extend (not repeal) the current extension of time to file reports and pay gasoline taxes to all special fuels taxes. Under existing law, extensions are not automatically granted for late payment or reporting of special fuel taxes. Extending the extension to special fuels allows DMV to consider the circumstances which led to the late filing of a report or the payment of the tax to determine if the interest and penalties should be reduced or waived.

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**SB 31– Collection of Tax Deficiencies**

On behalf of the Department of Taxation, introduced by Senate Revenue and referred to same. (BDR 32-434)

Extends from three years to four years the period for the Department of Taxation or a county to bring a court action for summary judgment, the recording and enforcement of a tax lien, and for collection of a delinquent tax or fee.

Effective: July 1, 2011

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**SB 32– State Board of Equalization - Administration**

On behalf of the Department of Taxation, introduced by Committee on Revenue and referred to same. (BDR 32-433)

Fiscal effect: Yes, on the State.

Requires the State Board to notify each local government, on or before April 30, if an appeal might have a substantial effect on tax revenues. Extends the hearing deadline from October 1, to November 1, for those cases which have a less substantive effect or decisions in individual cases. The State Board is required to post equalization hearings on the Department of Taxation’s website and removes the publishing of a notice if the hearings are to be held in a location other than Carson City.

Effective: Upon passage and approval

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**SB 33– Taxpayer Confidentiality- Administration**

On behalf of the Department of Taxation, introduced by Committee on Revenue and referred to same. (BDR 32-435)

Amends NRS 360 (general provisions of revenue and taxation) to add a new section for the purpose of consolidating various statutory provisions governing the confidentiality of taxpayer information to provide the consistent application of confidentiality provisions. Provides exemptions for NRS 239.0115 (a court order allowing inspection or copying of a record which has been in control of a governmental entity for at least 30 years), and NRS 360.250 (the sharing of information by

SB 33– Taxpayer Confidentiality continued

the Nevada Tax Commission). Provides that the Tax Commission may not share information received prior to an appeal, until they have determined if the appeal will be conducted at an open or closed hearing.

Effective: Upon passage and approval.

**NTA Comment:** The repealed provisions are: property tax (NRS 361.044 and 7384), taxes on financial institutions (NRS 363A.100 and 110), the modified business tax (363B.090 and 100), the live entertainment tax (NRS 368A.180), sales and use taxes (NRS 371.750 and NRS 374.755), and the estate tax (375A.835)and the generation skipping transfer tax (NRS 375B.450).

**SB 34 – Sales and Use Taxes - Compliance with Streamlined Sales and Use Tax Agreement (SSUTA)**

On behalf of the Department of Taxation, introduced by Senate Revenue and referred to same. (BDR 32-432)

Makes a number of administrative changes required by the SSUTA to which Nevada is a signatory. The changes include tax jurisdiction and tax collection as it relates to direct sellers. A new provision as required by the SSUTA regards the registration of certain sellers who anticipate making no sales into certain states. Other provisions include clarifying the electronic filing of simplified tax returns and the liability of a seller for accepting certain certificates of exemption which indicate that the claimed exemption is not available. The bill also addresses a recent amendment to the Agreement governing the taxation of delivery charges. Also includes compliance with nexus as identified under the U.S. Supreme Court decision, *Quill vs. North Dakota*.

Effective: Upon passage and approval.

**SB 46 – Premium Tax on Captive Insurance - Redistribution**

On behalf of the Governor, introduced by the Committee on Revenue, referred to same. (BDR 57-411)

Fiscal Effect: Yes, on the State.

Changes the allocation of the premium paid by the captive insurers to provide additional funding to the Commission on Economic Development and requires the Commission on Economic Development to promote the captive insurance industry.

Effective: July 1, 2011

**FEES**

There are a number of bills which seek to increase fees for various reasons. In evaluating these bills a key criteria is whether the fee will be used to fund general governmental services or be used to provide a specific service or program, for which the cost is paid by the recipient of the service or program. The following is excerpted from a statement - *Principles for Fee Financing of Public Services* - adopted by the National Taxpayers Conference on August 30, 1995 and also adopted by NTA's Board of Directors in September 1995, which can be used to evaluate whether the fee is a fee or it is a tax masquerading as a fee.

**NTA Policy Statement of Fee Financing of Public Services**

- *Fee revenue should be used to finance specific services, licensing, or products provided to the fee payer by the governmental agency. Fees should not finance general governmental services that have a broad benefit to the general community, such as law enforcement, fire services, libraries and education. These are governmental services that are traditionally and appropriately financed by tax revenue.*
- *Fees should cover the cost of the service, license, or product and not exceed the costs reasonably borne by the government entity in providing the service or product, including overhead costs.*
- *Fee revenue should not be used to finance services other than those for which the fees are charged. If fees produce revenue greater than the amounts necessary to finance the indicated services, the fees should be reduced rather than transferred to other accounts for other uses.*

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**FEES**

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**AB 9 - Court fees - 2/3 Majority Vote Required**

On behalf of Nevada Supreme Court, introduced by Assembly Judiciary and referred to same. (BDR 1-322)

Adds a number of new fees that range from 20 cents per page for any copy of any record, proceeding or paper to \$225.00 in civil actions for unlawful detainer pursuant to NRS 40.250 to 40.254. Also revises the tiers upon which the fees are based. Fifty percent of the additional fees collected must be deposited in a special account administered by the county for the sole benefit of the justice courts in the county, subject to judicial oversight. The additional fees must not be used to supplant existing appropriations made to the justice courts within the county.

Effective: July 1, 2011

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**AB 19 - Wildlife Fees - 2/3 Majority Vote Required**

On behalf of the Department of Wildlife, introduced by Assembly Natural Resources, Agriculture, and Mining and referred to same. (BDR 45-471)

Expands the requirement for the issuance of special fishing permits by the Department of Wildlife and the payment of the existing \$25 fee to include each public nonprofit and private nonprofit club, foundation, program, educational institution or other social group that is operated for the benefit of any children, not just disadvantaged or at-risk children. Also, requires the Department of Wildlife, upon the payment of a fee of \$25, to issue to a non-resident of Nevada an annual license to fish solely in the reciprocal waters of the Colorado River, Lake Mead, Lake Mohave, Lake Tahoe and Topaz Lake.

Effective: Upon passage and approval for the purpose of adopting any regulations required to carry out the provisions, as amended by this act; and on March 1, 2012, for all other purposes.

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**AB 20 - Optometry Fees - 2/3 Majority Vote Required**

On behalf of the State Board of Optometry, introduced by Assembly Commerce and Labor and referred to same. (54-501)

Establishes the fees which must be paid by an applicant for the optometry examination for a license by endorsement and for the issuance and renewal of a license by endorsement. Contains other provisions which govern the practice of optometry.

Effective: Upon passage and approval to adopt regulations and October 1, 2011 for all other purposes.

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**AB 27 – DMV Fee Increases - 2/3 Majority Vote Required**

On Behalf of the Department of Motor Vehicles, introduced by Assembly Transportation and referred to same. (BDR 43-490)

Expands the types of identification cards for which the Department of Motor Vehicles must increase the fees as necessary to cover the actual cost of production of photographs. Clarifies that there is a fee for license plates authorized for use by licensed automobile wreckers and licensed operators of salvage pools to move certain vehicles.

Effective: July 1, 2011

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**AB 50 – Fees for Medical and Related Health Facilities - 2/3 Majority Vote Required**

On behalf of the Health Division, introduced by Assembly Health and Human Services and referred to same. (BDR 40-445)

Authorizing the Health Division of the Department of Health and Human Services to collect the actual costs incurred for the enforcement of provisions relating to medical and related health facilities and allows the board to adopt the fees by regulations and fix the amount of each payment and the date that the payment is due. Requires the fee imposed by the Board for a facility for transitional living must be based on the type of facility and may not exceed the costs related to the license. If a license for the transitional living facility is denied the fee is refunded.

Effective: January 1, 2012

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**AB 53 – Department of Transportation - Sign Placement Fee**

On behalf of the Department of Transportation, introduced by Assembly Transportation and referred to same. (BDR 35-482)

Fiscal Effect: Yes, on the State.

In Clark County the fees charged for authorizing the placement of trademarks or symbols identifying individual enterprises on certain signs and for providing information regarding attractions and services along highways of the State are based upon market value. In all other counties the fee is adopted by regulation to recover the actual cost of administering the program.

This bill extends to all counties basing the fee upon market value.

Effective: July 1, 2011

**NTA Comment: Shouldn't this bill require a 2/3 majority vote? It creates additional revenue.**

**AB 55 – Fee for Administration of Dental Exam - 2/3 Majority Vote Required**

On behalf of the Board of Dental Examiners, introduced by Assembly Commerce and Labor and referred to same. (BDR 54-498)

Fiscal Effect: Yes, on State.

Authorizes the Board of Dental Examiners of Nevada to impose a fee for administering a clinical examination to recover the actual cost of the examination. The bill also makes a number of other changes relating to dentistry.

Effective: Upon passage and approval.

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**AB 62– Attorney General - Authorizes Imposition of Certain Fees**

On behalf of the Attorney General, introduced by Assembly Government Affairs and referred to same. (BDR 18-202)

Fiscal effect: May have impact on local government.

Authorizes the Attorney General (AG) to charge a reasonable legal fee to a county for the prosecution of certain cases; for a request by a district attorney or city attorney to issue a written opinion; for training provided to a new member of a regulatory body. The fee must be charged for services on an hourly basis in an amount sufficient to pay the salary and other expenses of the deputy attorney general who provides the services. The bill also allows to AG to recover the cost of investigation from various medical boards of certain complaints against certain medical professionals.

Effective: July 1, 2011

**NTA Comment: Shouldn't this bill require a 2/3 majority vote? It creates additional revenue.**

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**AB 63 – Attorney General Authorizations**

On behalf of the Attorney General, introduced by Assembly Government Affairs and referred to same. (BDR 18-203)

Authorizes the Attorney General to appoint a special deputy to provide legal advice to a state agency, board or commission that has the authority to regulate an occupation or profession under specific conditions and allows the AG to recover the cost. Allows the Attorney General to charge a county for all the actual and necessary expenses incurred in providing requested assistance in the presentation of a criminal case. Other changes are also made to existing provisions regarding cooperative agreements between public agencies. Additionally, the bill amends the requirement that a public agency is going to enter into a cooperative agreement of more than \$25,000, and to charge a district attorney or city attorney for the cost of providing a legal opinion. Also, if a district attorney or city attorney acts as a designee of the Attorney General in a false claim action, the portion of any recovery that would otherwise be paid into the State, must be paid to the city or county.

Effective: July 1, 2011.

**NTA Comment: Shouldn't this bill require a 2/3 majority vote? It creates additional revenue.**

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**AB 64 - Additional Court Filing Fee - For K-12 Education - 2/3 Majority Required**

On behalf of the Clark County School District, introduced by Assembly Education and referred to Concurrent Assembly Committees on Education and Transportation. (BDR 34-302)

Fiscal effect: Yes, on the State.

Currently a Board of County Commissioners can impose a filing fee of not more than \$6.00 to be paid by the defendant in an action for divorce, annulment or separate maintenance. Revises the amount of the fee to not less than \$5 and not more than \$11 and authorizes the Commissioners to also impose an additional filing fee of not less than \$5 at the commencement of any action concerning child custody. Requires that \$5 of any such fee imposed be deposited for programs for the diversion of truancy in the county school district. This bill also revises provisions governing the types of high school diplomas that may be issued, in addition to addressing various issues associated with truancy, including reducing to one year the time a driver's license is valid and the suspension of driver's licenses for students. Provisions are established that determine how many hours a week a student may be employed, with certain exceptions specified and requires an employer to obtain certain information before hiring a student between the ages of 14 and 18.

Effective: July 1, 2010

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**AB 72– Secretary of State - Securities Fees - 2/3 Majority Vote Required**

On behalf of the Secretary of State, introduced by Assembly Judiciary and referred to same. (BDR 7-405)

Fiscal effect: Yes, on the State.

Increases the annual licensing fee for a representative of an investment adviser from \$110 to \$125 and requires licensing of branch offices of 6 investment advisers. Establishes late filing fees based on the number of days a filing is late and doubles the fee (\$250 to \$500) for a request for a waiver or "no-action" letter. Makes various other changes to securities law.

Effective: Varies from passage and approval to July 1, 2011.



**AB 77– Mortgage Lending - Fees - 2/3 Majority Vote Required**

On behalf of the Division of Mortgage Lending, introduced by Assembly Commerce and Labor and referred to same. (BDR 54-481)

Fiscal Effect: Yes, on the State.

The is an extensive bill, dealing with escrow agents and agencies and mortgage brokers and agents. It establishes certain fees by regulation, expands the use of certain fees and makes various other changes to the regulations which govern these persons and agencies and related professionals and also makes changes to mortgage lending.

Effective: Varies from upon passage and approval to October 1, 2011.

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**AB 78 – Increases Fees on Certain Business Associations - 2/3 Majority Vote Required**

On behalf of the Secretary of State, introduced by Assembly Judiciary, referred to same. (BDR 7-403)

Requires the Secretary of State to charge a fee of \$50 for each duplicate certificate issued, increases the fee for certifying certain documents from \$20 to \$30 and establishes a new fee of \$50 for issuing duplicate certificates. Provide for a fine of not less than \$1,000 but not more than \$10,000 upon a business entity that fails to obtain or renew a state business license. Makes various technical corrections to various provisions relating to business associations.

Effective: July 1, 2011.

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**AB 82 – Omnibus Election Changes - New Fee**

On behalf of the Secretary of State, introduced by Assembly Legislative Operations and Elections and referred to same. (BDR 24-407)

Fiscal effect: Yes, on the State.

The Secretary of State may charge for providing 50 or more voter registration forms to a political party or other entity (county clerks/registrars currently have this authority). The charge may not exceed the cost of printing. This is an extensive bill and includes, but is not limited to provisions that range from adding requirements for voter registration organizations, to financial disclosure filings, to changing procedures to establish voter precincts. to clarifying how candidate names should be listed on ballots, to eliminating the registration of ballot advocacy groups and having these groups file as policy advisory committees, to changing the disposition of campaign funds, etc.

Effective: Varies. July 1, 2011 and January 16, 2013

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**NTA Comment: Shouldn't this bill require a 2/3 majority vote? It creates additional revenue.**

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**AB 92– Waiver of Certain Fees**

Introduced by Assemblywoman Flores and referred to Assembly Judiciary. (BDR 40-598)

Fiscal Effect: Yes, on the State.

The current waiver of fees charged for issuing a certified copy of a birth certificate, a duplicate driver's license or an identification card issued to a homeless person is extended to a person released from prison within the immediately preceding six months. Requires the Department of Motor Vehicles (DMV) to encourage the vendor who produces the photographs for drivers' licenses to waive the costs charged to DMV.

Effective: July 1, 2011.

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**SB 22 – Counties - Fees by Ordinance - Requires 2/3 Majority Vote**

On behalf of the Nevada Association of Counties, introduced by Senate Government Affairs and referred to same. (BDR 20-281)

Authorizes a board of county commissioners to prescribe fees by ordinance that are collected by county clerks, county recorders, sheriffs and constables, if the board determines that a fee prescribed by statute is insufficient to cover the actual cost for providing the service or document listed for that fee. The fees may not exceed costs.

Effective: July 1, 2011.

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**SB 36 – State Board of Podiatry - Fee Imposition - Requires 2/3 Majority Vote**

On behalf of the State Board of Podiatry, introduced by the Committee on Commerce, Labor and Energy and referred to same. (BDR 54-502)

Authorizes the Board to charge and collect a fee to cover the cost of obtaining the report from the Federal Bureau of Investigation on fingerprints submitted by each applicant for a license to practice podiatry. Provides for other changes relating to podiatry.

Effective: Upon passage and approval.

**SB 48 – Trucks - Fees - 2/3 Majority Vote Required**

On Behalf of the Department of Transportation Introduced by Senate Transportation and referred to same. (BDR 43-485)  
Fiscal effect: Yes, on the State.

The Department of Motor Vehicles shall issue replacement permits for longer combination vehicles for a fee of \$50 upon receipt from the purchaser of a signed and notarized statement that the original permit was lost or stolen. The Department of Transportation will replace a lost or stolen permit for free. Provides the Department of Transportation and Department of Motor Vehicles may impose fines for a person who uses or attempts to use a permit reported lost or stolen. Also, changes various definitions to comport with federal law.

Effective: Upon passage and approval for regulations and July 1, 2011 for all other purposes.

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**SB 50 – Driver’s Licenses - Repeals Fee Prohibition**

On behalf of the Department of Motor Vehicles, introduced by Senate Transportation and referred to same. (BDR 43-493)

Repeals the prohibition that the Department of Motor Vehicles shall not charge an additional fee or require an additional examination for the reinstatement of a revoked or suspended license if the additional fee or examination arises out of the same offense for which the license was previously revoked or suspended and the driver has previously reinstated the license after that offense.

Effective: July 1, 2011.

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**NTA Comment: Shouldn’t this bill require a 2/3 majority vote? It creates additional revenue.**

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**SB52 – Creates Office of Vital Statistics - 2/3 Majority Vote Required**

On behalf of the Health Division, introduced by Senate Health and Human Services and referred to same. (BDR 40-446)  
Fiscal Effect: Yes, on the State.

Creates an Office of Vital Statistics in the Department of Health and Human Services, creating a centralized data-base and providing for the duties and authority of the State Registrar of Vital Statistics, and requires the State Registrar to establish fees by regulation for blank certificates provided by the State Registrar to other State health authorities. Also creates administrative provisions of the offices and requirements for the issuance of copies of vital statistics.

Effective: Upon passage and approval for the purpose of regulations and October 1, 2011 for all other purposes.

NTA Comment: Currently there is a \$1 fee charged for each blank certificate of birth and of death.

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**SB 61– Board of Examiners for Social Workers - Fee for Masters License - 2/3 Majority Vote Required**

On behalf of the Board of Examiners for Social Workers, introduced by Senate Commerce, Labor and Energy and referred to same. (BDR 54-506)

Fiscal Effect: Yes, on the State.

Requires the Board to issue a Masters social workers license and accept foreign applications if specific conditions are met and the fees currently required are paid by the applicants for these licenses.

Effective: Upon passage and approval.

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**SB 77– Notaries Public- Fee Increase - 2/3 Majority Vote Required**

On behalf of the Secretary of State, introduced by Senate Government Affairs and referred to same. (BDR 19-404)

Fiscal Effect: Yes, on the State.

Allows the Secretary of State (SOS) to establish a fee by regulation for the processing of fingerprints, if the notary is required by the SOS to submit a complete set of fingerprints. The fee cannot exceed the sum of the amounts charged by the Central Repository for Nevada Records of Criminal History and the Federal Bureau of Investigation for processing the fingerprints. Makes other changes to the provisions governing notaries public.

Effective: Upon passage and approval and January 1, 2012 for all other purposes.

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**SB 80 – Manufactured Housing - Fees for Licensing - 2/3 Majority Vote Required**

On behalf of the Manufactured Housing Division, introduced by Senate Commerce, Labor and Energy and referred to same. (BDR 43-480)

Fiscal Effect: Yes, on the State.

Provides for the licensing of “limited servicepersons” by the division and extends the fees currently charged by the division for application of a license, initial and renewal of a license and transfer of a license to other license holders to the “limited serviceperson.” A “limited serviceperson” is defined in the bill as “. . . a person who owns or is the responsible managing employee of a business which: (a) Installs or repairs the awnings, roofing, skirting, plumbing, heating or electrical systems of a manufactured home, mobile home or commercial coach; or (b) Reconstructs a manufactured home, mobile home or commercial coach by the alteration, addition or substitution of substantial or essential parts.” Provides for other provisions dealing the manufactured housing.

Effective: Upon passage and approval.

**SB 83 – State Transportation Projects - Public Private Partnerships - Fees - 2/3 Majority Vote Required**

On behalf of the Department of Transportation, introduced by Senate Transportation, referred to same. (BDR 35-484)

Authorizes the Department of Transportation (NDOT) to enter into a public-private partnership to plan, design, construct, improve, finance, operate and maintain a transportation facility, (road, highway, bridge, shoulders, etc.). Authorizes users fees (tolls) to be established by the Board of Directors of the Department of Transportation in addition to administrative fines and other penalties and charges for non-payment of fees relating to the use of such a facility and provides for the methodology in determining fees. Requires the Department of Motor Vehicles to place a hold on the vehicle registration renewal of a motor vehicle who fails to pay a user fee. Repeals the prohibition on building a toll road. Makes other provisions that include, but are not limited to changes that limit the use of “design-build.”

**NTA Comment:** Reducing the restrictions on Design Build was SAGE Commission Recommendation 29. The SAGE Implementation Blue-ribbon Panel, charged with reviewing that recommendation, proposed that the threshold should be reduced from \$20 million to \$1 million. Public-Private Partnerships were a recommendation by Public-Private Partnership Advisory Panel. (Disclosure: NTA President has served on all three committees.)

**NTA Position: Support concepts.** This becomes another option for NDOT to consider in financing highway construction and managing traffic. It establishes very specific procedures. Additionally, design build has proven to be cost effective in a number of construction situations and should no longer be restricted by the dollar amount of the project.

**AJR 1– Amends Constitution - Removal of Depreciation from Property Tax Calculation**

On Behalf of the Nevada League of Cities and Municipalities, introduced by Assembly Taxation and referred to Concurrent Assembly Committees on Legislative Operations and Elections and Taxation. (BDR C-402)

Amends Article 10 of the Nevada Constitution to add a new section (11) as follows: *“11. The Legislature may provide by law for the recalculation of any depreciation allowed by law in the determination of the value of improvements to real property for the purposes of taxation, such that the value of a depreciated improvement is reset to the current replacement cost of the improvement upon such a transfer, sale or other conveyance of the property as the Legislature determines to be appropriate.”*

**NTA Comment:** As an amendment to the Constitution, this Resolution if approved by the Legislature, will have to be again approved by the 2013 Legislature and then by the voters at the 2014 November general election.

**NTA Position: Pending.**

**SJR 1– Amends Constitution - Establishes Lottery for K-12**

On behalf of the Nevada Youth Legislature, introduced by the Senate Legislative Operations and Elections and referred to same. (BDR C-68)

Amends section 24 of Article 10 as follows:

*“(b) A lottery to be operated by or on behalf of the State of Nevada. If the Legislature authorizes such a lottery, the Legislature shall, by law: (1) Determine the appropriate manner of operation of the lottery; (2) Provide for the disbursement of all money from the proceeds of the lottery, less expenses directly related to the operation of the lottery, to the school districts in this State in a fair and equitable manner; and (3) Establish a committee to oversee the operation of the lottery and the distribution of the proceeds generated by the lottery.”*

**NTA Comment:** See AJR 1.

**NTA Position: Oppose as written.** Earmarking revenue without a user-benefit relationship is poor tax policy.

## NEVADA TAXPAYERS ASSOCIATION

### ABOUT THIS PUBLICATION

*Legislative Report* is published weekly during a legislative session. Occasional Reports are issued prior to the Legislative Session, which summarize prefiled bills.

### ABOUT THE ASSOCIATION

The Nevada Taxpayers Association is one of the oldest government research and advocacy associations not only in Nevada, but also in the United States. The Association was established in 1922 as a statewide, non-profit 501(c)(4) non-partisan, membership association

### THE MISSION

The mission of the Association since it was formed has been to monitor, analyze and research information regarding fiscal matters; to take positions as appropriate in the areas of taxes and expenditures; and to disseminate these positions and information while there is still time for responsible action.

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