

LEGISLATIVE REPORT

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

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This issue of Legislative Report contains a summary of bills which directly or indirectly will have an impact on our members or be of interest to our members. It does not include industry specific bills.

Notes:

Page numbers continue in sequence from the last issue.

To access the full text of the bills reported in this issue, use the link which appears at the end of the bill summary.

Unless otherwise shown, the effective date of bills reported is July 1, 2015.

To review all bills introduced to date or the BDR list, go to www.leg.state.nv.us and click on "Session Information - 2015."

TAXES

AB 147 – Film Tax Credits

Sponsor: Assemblywoman Carlton; Co-Sponsor: Senator Ford; referred to Committee on Ways and Means. (BDR 32-503)

Restores the maximum amount of transferable film tax credits in any fiscal year to \$20 million from the \$10 million ceiling imposed by the 2014 Special Session. Expires by limitation on June 30, 2023.

Note: Also see SB 94, Issue 3, page 2.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB147.pdf

AB 161 – Aircraft Tax Abatements

Sponsor: Assemblywoman Bustamante Adams; referred to Committee on Taxation. (BDR 32-699)

Operators of a business located or intending to locate in Nevada that own, operate, manufacture, service, maintain, test, repair, overhaul or assemble aircraft or aircraft components, may apply to the Office of Economic Development for a tax abatement of personal property and local sales and use taxes for a period of up to 10 years. For new businesses, certain conditions must be met. Makes related adjustments to the administration of sales and use taxes.

Effective: Upon passage and approval and expires by limitation on June 30, 2035.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB161

AB 165 – Educational Choice Scholarship Fund Tax Credits

Requested by Committee on Education and referred to same. (BDR 34-747)

Creates a credit against the modified business tax for approved donations to a scholarship organization approved by the Department of Tax. A \$10 million maximum of donations can be approved by the Department in Fiscal 2015-16 and 110% of that amount in each succeeding year. Guidelines for eligible organizations and disbursements are set. Reporting on academic progress of scholarship recipients is required.

Effective: Upon passage and approval for regulations and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB165.pdf

SB 127 - Motor Vehicles: Refunds and Credits

Introduced by Senator Settlemeyer; referred to Committee on Transportation. (BDR 43-601)

Allows a credit or refund of the governmental services tax or registration fee under certain conditions when a vehicle registration is transferred or cancelled.

Effective: October 1, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB127.pdf

FEES**AB 132 – Termination of Domestic Partnership – Requires 2/3s Majority**

Requested by Committee on Judiciary and referred to same. (BDR 2-546)

Requires a \$20 fee upon filing for dissolution of a Domestic Partnership. The revenue goes through DETR to support programs for Displaced Homemakers, as does the same current fee for divorce filings.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB132.pdf

AB 136 – Hunting Licenses – Requires 2/3s Majority

Sponsors: Assemblyman Ellison, et al (6 co-sponsors); referred to Committee on Natural Resources, Agriculture and Mining. (BDR 45-561)

Requires the Department of Wildlife to issue special hunting licenses to certain persons with disabilities and exempts them from completing the course on responsibilities of hunters. A supervisor hunter must accompany these licensees at all times. All applicable hunting and habitat fees must be paid. An archery equipped hunter may carry a gun for self-defense but may not use it for hunting.

Effective: Upon passage and approval for regulations and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB136.pdf

AB 146 – Vehicle Emission Inspections

Requested by Committee on Transportation and referred to same. (BDR 40-15)

Extends emission control inspection interval to two years from annual and to 4 years for new cars. Doubles the fee for certification forms to \$12 per form and \$300 per set of 25 to protect funding of the Pollution Control Account. Sets the additional fee for initial issue of license tags for classic cars at \$6 rather than the price of the form.

Note: It appears this should be a 2/3s bill.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB146.pdf

BUSINESS ISSUES**SJR 6 – Minimum Wage**

Sponsor: Senator Hardy; referred to Committee on Legislative Operations and Elections. (BDR C-543)

Changes the determination of whether employer-provided health insurance qualifies for the lower minimum wage rate to 10 percent of the employee's gross wages or 10 percent of federal poverty level for a family of 4, whichever is greater.

Note: If passed this session, it will be returned to the 2017 legislative session. If the resolution passes that session, it will appear on the 2018 general election ballot.

www.leg.state.nv.us/Session/78th2015/Bills/SJR/SJR6.pdf

APPROPRIATIONS NOT INCLUDED IN EXECUTIVE BUDGET**SB 125 – Regional Commercial Air Service**

Sponsor: Senator Goicoechea; Co-Sponsor: Assemblyman Ellison; referred to Committee on Revenue and Economic Development. (BDR 18-610)

Creates the Nevada Air Service Development Commission and Fund to award grants to small airports that lack sufficient or affordable air service. Appropriates \$1 million in each of the next two fiscal years from the General Fund to the Commission for these grants. The airport may use the funds to underwrite air service agreements with commercial carriers. Twenty percent of the agreement cost must be paid by the airport or local government.

Effective: Upon passage and approval

Fiscal Note: Contains an unfunded mandate not requested by affected local governments.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB125.pdf

APPROPRIATIONS NOT INCLUDED IN EXECUTIVE BUDGET CONTINUED
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SB 132 – Special Education

Sponsor: Senator Kieckhefer; referred to Committee on Education. (BDR 34-217)

Makes an appropriation of \$2 million from the General Fund to the State Board of Education to pay for special training within the school districts for paraprofessionals who assist pupils with individualized education program needs. Remaining balances revert to the General Fund September 15, 2017.

Effective: Upon passage and approval and January 1, 2016.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB132.pdf

SB 133 – Teacher Reimbursements

Sponsors: Senator Roberson, et al (4 co-sponsors); referred to Committee on Education. (BDR 34-118)

Appropriates \$2.5 million in each of the next two fiscal years to fund the Teachers' School Supplies Reimbursement Fund. The Fund is to be distributed to school districts based on number of teachers and dispensed to reimburse teachers for certain school supplies, up to \$100 per year. Remaining money at the end of each year is to revert to the Fund.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB133

EDUCATION – NEVADA SYSTEM OF HIGHER EDUCATION
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AB 150 – Guinn Scholarship Eligibility

Sponsor: Assemblyman Stewart, et al (3 co-sponsors); referred to Committee on Education. (BDR 34-200)

Expands eligibility to students who do not have the required 3.25 point grade average but achieve at least the minimum entrance exam score designated by the Board of Regents.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB150.pdf

SB 128 – Guinn Scholarship Requirements

Sponsors: Senator Woodhouse, et al (4 co-sponsors); referred to Committee on Education. (BDR 34-96)

Increases, over two years, the number of enrolled credit hours required for continued eligibility for community college students. Increases the maximum number of credit hours eligible for payment each semester but maintains the cumulative maximum of the scholarship at \$10,000.

Effective: July 1, 2015 and 2016

Note: Also see AB 111 on page 19 of Issue 3-15 and AB 150, above.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB128.pdf

GOVERNMENT: GENERAL

AB 159 – Public Works Bids

Requested by Committee on Government Affairs and referred to same. (BDR 28-936)

To encourage fair and open competition, no public body may require or discriminate against a public works bidder based on any agreement, or lack thereof, with a labor organization. This includes awards of grants and tax abatements, exemptions or credits.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB159.pdf

GOVERNMENT: STATE

AB 135 – State Records

On behalf of the Sunset Subcommittee, Requested by Committee on Government Affairs and referred to same. (BDR 19-547)

Requires the State Library and Archives to develop and conduct a training program on proper retention and disposal of state records and requires certain agency, board and commission employees to attend.

Effective: Upon passage and approval and January 1, 2016.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB135.pdf

GOVERNMENT: STATE CONTINUED**AB 154 – Employment Security Council Duties**

Introduced by the Committee on Commerce and Labor on behalf of the Sunset Subcommittee and referred to Committee on Commerce and Labor. (BDR 53-553)

Removes the duties of the Council related to oversight of state and local reserves for public works to be used in times of depression and unemployment.

Effective: Upon passage and approval

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB154.pdf

SB 130 – Department of Wildlife

Sponsors: Senator Goicoechea, et al (2 co-sponsors); Joint Sponsor: Assemblyman Ellison; referred to Committee on Natural Resources. (BDR 45-613)

Reverses the 2003 Legislature action which made the Department of Wildlife a separate department rather than a division of State Department of Conservation and Natural Resources.

Effective: July 1, 2015 and later dates as certain conveyances are made.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB130.pdf

SB 149 – Matching Grants for Public Works

Sponsors: Senator Atkinson, et al (2 co-sponsors); Joint Sponsors: Assembly Members Sprinkle and Carlton; referred to Committee on Revenue and Economic Development. (BDR 43-669)

Requires the State Treasurer to create a matching grant program for local government public works projects. The State Board of Finance is to issue up to \$325 million of general obligation bonds, to be paid from governmental services tax (GST). The GST is to revert to the Highway Fund on June 30, 2015. This divides that revenue between the Highway Fund and the General Fund and pledges a portion from the General Fund share to pay the bonds. Grants to local governments may not exceed 70 percent of project costs for bids before July 1, 2016, and declines in the second year. Any money remaining after January 1, 2017 is to go to State Public Works for capital projects.

Effective: Upon passage and approval and July 1, 2015.

Note: In his State-of -State address, Governor Sandoval said that all the sunsets would not sunset, but become part of the general fund.

NTA Position: Support with amendment. When the GST increased was introduced, it was scheduled to go to the general fund for only two years and in 2013 it was to revert to the State Highway Trust Fund. This bill is a step in the right direction. However, it should be amended any money remaining after January 1, 2017 go to the State Highway Trust Fund as originally proposed.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB149.pdf

GOVERNMENT: LOCAL**SB 150 – Local Improvement Districts**

Sponsor: Senator Atkinson; referred to Committee on Government Affairs. (BDR 22-60)

Allows local governments to create local improvement districts without an election if it is to finance a renewable or energy efficiency project.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB150.pdf

LEGISLATURE**ACR 2 - Transfer of Legislative Salaries**

Sponsors: Assembly Members Hambrick and Kirkpatrick; Joint Sponsors: Senators Roberson and Ford. Enrolled 2/13/15.

Allows a legislator to voluntary transfer 2.3 percent of their salary to the State General Fund.

www.leg.state.nv.us/Session/78th2015/Bills/ACR/ACR2_EN.pdf

GENERAL INTEREST

AB 130 – Estate Administration

Sponsors: Assemblyman Nelson, et al (10 co-sponsors); referred to Committee on Judiciary. (BDR 12-862)

Raises the ceilings for summary administration of estates of various values.

Effective: October 1, 2015

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB130.pdf

SB 142 – Motorcycle Headgear and Training

Sponsor: Senator Gustavson; Co-Sponsors: Assemblywoman Fiore et al (9 co-sponsors); referred to Committee on Transportation. (BDR 43-718)

Removes the helmet requirement for drivers and passengers of motorcycles, trimobiles and mopeds who are over 21 and drivers who have been licensed for a year. Requires all motorcycle and moped license applicants after July 1, 2015 to complete an approved motorcycle safety course.

Effective: Upon passage and approval

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB142.pdf

SB 144 – Traffic Safety

Sponsors: Senator Manendo, et al (3 co-sponsors); referred to Committee on Transportation. (BDR 43-72)

Stiffens penalties and fines for crosswalk violations and prohibits U-turns in school zones during school hours.

Effective: October 1, 2015

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB144.pdf

SB 152 – Traffic Safety

Sponsors: Senators Spearman, et al (5 co-sponsors); Referred to Committee on Transportation. (BDR 43-17)

An extensive bill covering traffic, and particularly pedestrian, safety and enhances the penalties for violation of certain traffic violations.

Effective: October 1, 2015

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB152.pdf
