

LEGISLATIVE REPORT

An electronic publication of the Nevada Taxpayers Association ♦ Serving the citizens of Nevada since 1922

ISSUE 19-5

Through February 15, 2019

February 20, 2019

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, 2019. (The Legislative default date is October 1.)
- ♦ Some bills have a fiscal note, which is not indicated in the summary, as specific fiscal information is not currently provided.
- ♦ To review all bills introduced to date or the BDR list, click [here](#) or go to www.leg.state.nv.us and click on "Session Information – 80th (2019) Session."

TAXES: Business

SB 152 – Commerce Tax Filing Requirements

Introduced by Senator Gansert and referred to Committee on Revenue and Economic Development. (BDR 32-521)

Eliminates the commerce tax filing requirement for businesses with gross receipts of \$3,500,000 or less.

Effective: Upon passage and approval for administrative tasks and January 1, 2020 for all other purposes.

NTA POSITION: SUPPORT. This will reduce paperwork and unnecessary requirements for most of Nevada's businesses.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6195/Text>

TAXES: Fuel and Vehicle

SB 138 – Diesel Fuel

Requested by Senator Goicoechea and Assemblyman Ellison and referred to Committee on Revenue and Economic Development. (BDR 32-27)

This bill expands authority to smaller counties (under 100,000) to impose additional tax on diesel fuel. It requires a 2/3 vote of the County Commission or a voter approved ballot question to implement the increased tax. Authorizes payment to the Department of Transportation for cost and improvements to highway truck parking.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6166/Text>

TAXES: Marijuana

AB 164 – Marijuana Control Issues: Requires 2/3s Vote

Introduced by Assemblyman Yeager and referred to Committee on Judiciary. (BDR 40-619)

Establishes an application fee of \$75 for and agent and each employee, including volunteers at a marijuana establishment. Also makes changes to the agent registration card and advertising by a medical marijuana establishment.

Effective: Sections 1, 3, 13, & 14 on October 1, 2019. Sections 2, & 4 – 12 on January 2, 2020.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6250/Text>

TAXES: Sales**AB 144 – Sales Tax Exemption for Diapers**

Requested by Assemblymen Jauregui, Carrillo, et al. (4), Joint sponsor Senator Denis. Referred to Committee on Taxation. (BDR 32-275)

Exempts adult and baby diapers from sales tax.

Effective: January 1, 2021 if approved by the voters in 2020. Expires by limitation on December 31, 2050.

NTA Comment: Non-administrative changes to the 1955 Sales and Use Tax Act must go to the voters for approval.

NTA POSITION: OPPOSE. This further erodes the tax base. All proposed exemptions should be reviewed at one time to determine the revenue impacts on state and local governments

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6214/Text>

MISCELLANEOUS TAXES**SB 164 – Intangible Personal Property: Blockchain Taxation**

Requested by Senator Kieckhefer and referred to Committee on Revenue and Economic Development. (BDR 32-878)

Amends NRS 361.228 to include “virtual currencies” as intangible personal property and thus exempt from taxation.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6235/Text>

FEES, FINES & PENALTIES

(See Issue 19-1, page 5, NTA’s position on fees.)

AB 138 – Workers Compensation: General Business

Requested by Assemblymen Sprinkle, Carrillo, et al. (20) and referred to Committee on Commerce and Labor. (BDR 53-708)

In determining whether to accept a workers comp claim, the employee’s injury is assumed to have been caused in the course of employment unless there is clear and convincing evidence to the contrary and provides a “benefit penalty” of not less than \$100 or more than \$200. The amendatory provisions apply to all open claims, regardless of filing date.

Effective: Upon passage and approval.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6205/Text>

BUSINESS ISSUES**AB 127 – Testimony to a Governmental Body**

Introduced by Assemblymen Cohen, Fumo, et al (3) and referred to Committee on Government Affairs. (BDR 19-272)

Requires any person who testifies before a governmental body and receives compensation for the testimony must state that fact before commencing testimony. “Person” includes lobbyists.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6177/Text>

AB 132 – Employee Drug Testing

Requested by Assemblymen Neal, McCurdy, et al (1), and referred to Committee on Commerce and Labor. (BDR 53-29)

Prohibits the denial of employment to someone who has screened positive for marijuana. It allows the employer to require the employee to abstain from using marijuana if he/she does not have a medical marijuana card. Prohibits employers from requiring character assessments unless the job entails regular contact with children, the elderly or vulnerable persons, or certain public safety positions.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6191/Text>

AB 146 – Inspector General

Requested by Assemblymen Miller, Assefa, et al. (7) and referred to Committee on Government Affairs. (BDR 18-2)

Creates the Nevada Office of Inspector General to investigate reports of abuse, fraud, waste or corruption of public money by any person, business, organization or nonprofit that contracts with a state agency or local government, to receive public money. The Inspector General is to be appointed to a 4-year term by the Governor.

Fiscal Impact: Prepared by Governor's office and based on cost assumptions for assumed staffing levels is \$1.7 million for the FY 2020-2021 biennium.

Effective: Upon passage and approval for regulations and administrative tasks. October 1, 2019 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6217/Text>

AB 162 – Nevada Administrative Procedure Act

Introduced by Assemblymen Daly, Benitez-Thompson, et al. (3). Joint Sponsor Senator Cannizzaro. Referred to Committee on Government Affairs. (BDR 18-777)

This is an extensive bill that includes, but is not limited to: eliminating the Legislative Commission's Committee to Review Regulations; allows the Commission of its own initiative to suspend, nullify in whole or part a regulation; precludes judicial review of the Commission's decision to object to, suspend or nullify a regulation; changes the publication schedule of the Nevada Register in addition to other changes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6248/Text>

EDUCATION: K-12**AB 136 – Public Construction and Prevailing Wage**

Requested Assemblymen Frierson, Benitez-Thompson, et al. (27) and referred to Committee on Government Affairs. (BDR 28-145)

Reduces current threshold of \$250,000 to \$100,000 for a public works contract subject to prevailing wages Also eliminates the provision that the Labor Commissioner set the prevailing wage rates at 90% of the those surveyed in the county for county school districts including charter schools. Does not apply to projects awarded prior to July 1, 2019. Prevailing wage is to be determined annually by a Labor Commissioner survey of contractors who did work in the county that year.

NTA POSITION: OPPOSE. The changes proposed in this bill will reduce the amount of money available for the repair and building of State and local government facilities, including schools and the university system.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6203/Text>

AB 145 – School Safety

Requested by Assemblymen Miller, Assefa, et al (2). and referred to Committee on Education. (BDR 34-23)

Requires Board of Trustees to provide a School Police Officer in schools when school is in session and for school related activities. At the request of the Principal, Department of Education required to provide a gate or other structure to control access.

Effective: Upon passage and approval.

NTA Comment: This bill contains an unfunded mandate not requested by the affected local government. It provides the statutory provision (NRS 354.599) that prohibits unfunded mandates to local government does not apply to this bill.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6216/Text>

AB 155 – Silver State Opportunity Grant Program

Introduced by Assemblymen Torres, McCurdy, et al. (18) and referred to Committee on Education. (BDR 34-674)

Changes requirements for awarding of student grants and provides the money received by a community or state college does not revert and is to be used to provide grants for students the following semester.

NTA Comment: See SB 146 below.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6241/Text>

AB 168 – Pupil Discipline

Introduced by Assemblymen Thompson and Tolles and referred to Committee on Education. (BDR 34-539)

Requires a plan for “Restorative Justice” before a pupil is suspended or expelled. Provides a series of possible remedies for restorative justice and identifies situations which suspension or expulsion is permitted.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6255/Text>

EDUCATION: NSHE**AB 136 – Prevailing Wage Changes**

See Education K-12 issues.

SB 145 – Battle Born Opportunity Grant Program

Introduced by the Committee on Education and referred to same. On behalf of the Committee to Conduct a Study Concerning the Cost and Affordability of Higher Education. (BDR 34-384)

Creates the Battle Born Opportunity Grant Program for awarding grants to eligible students to pay for a portion of the cost of education at a university within the NSHE. Establishes the criteria for eligible students and awarding grants.

Fiscal Impact: prepared by NSHE and based on all potential eligible students. For FY 2020 - \$63.1 million and FY 2021 - \$63.1 million and continuing in future biennia.

Effective: Upon passage and approval for administrative tasks and July 1, 2019 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6182/Text>

SB 146 – Silver State Opportunity Grant Program

Introduced by the Committee on Education and referred to same. On behalf of the Committee to Conduct a Study Concerning the Cost and Affordability of Higher Education. (BDR 34-385)

Makes changes to eligibility for Silver State Opportunity Grant. Increases required credit hours from 15 to 30 during an academic year.

Fiscal Impact: prepared by NSHE and based on all potential eligible students. An additional \$6.1 million for FY 2020 - and \$6.1 million FY 2021, continuing in future biennia.

NTA Comment: See AB155 above.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6183/Text>

GOVERNMENT: State and Local**AB 127 - Testimony to a Governmental Body**

See Business Issues This Issue

AB 132 – Employee Drug Testing

See Business Issues This Issue

AB 136 – Prevailing Wage Changes

See Education K-12 This Issue

AB 146 – Inspector General

See Business Issues This Issue

GOVERNMENT: State**AB 121 – Nevada Lobbying Disclosure Act**

Requested by Assemblyman Daly and referred to Committee on Legislative Operations and Elections. (BDR 17-776)

Revises rules regarding disclosures of gifts from Lobbyists to Legislators to exclude certain educational meetings, trips and associated expenses and for certain events to which all legislators are invited. In certain instances, extends to members of the Legislator's household. Also changes some reporting requirements.

Effective: Upon passage and approval

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6163/Text>

AB 162 – Nevada Administrative Procedure Act

See Business Issues, this issue

SB 140 - Water Basin Appropriation

Requested by Committee on Natural Resources and referred to the same. (BDR 48-541)

Requires the State Engineer to reserve 10% of the remaining water available for appropriation. Reserved water can only be used on a temporary basis in event of emergency. Amendatory provisions apply to permit applications submitted but not yet approved before July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6171/Text>

GOVERNMENT: Local**SB 150 – Water Resource Plan**

Requested by Senators Goicoechea, Settelmeyer, et al. and referred to Committee on Government Affairs. (BDR 22-775)

Requires the governing body of a county or city to develop and maintain a water resource plan identifying all known sources of surface water and ground water legally available for community use, analyze demand of community and whether sources are adequate to meet the demand. Plan must be updated every 10 years.

NTA Comment: This bill contains an unfunded mandate not requested by the affected local government. It provides the statutory provision (NRS 354.599) that prohibits unfunded mandates to local government does not apply to this bill.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6187/Text>

SB 153 – Local Government Collective Bargaining

Requested by Senator Atkinson and referred to Committee on Government Affairs. (BDR 23-405)

Makes numerous changes to collective bargaining relating to teachers and educational personnel, including but not limited to hearing scheduling, agreement terms, bargaining unit makeup, and other matters.

Effective: Upon passage and approval

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6198/Text>

AB 133 – Runaway or Homeless Youth

Requested by Assemblywoman Benitez-Thompson and referred to Committee on Health and Human Services. (BDR 38-399)

Adds “runaway or homeless youth” to those indigent persons a county must provide care for when no other support is available. Redefines “runaway or homeless youth” to apply to someone 24 years old and younger instead of 18 years old and under.

NTA Comment: This bill contains an unfunded mandate not requested by the affected local government. It provides the statutory provision (NRS 354.599) that prohibits unfunded mandates to local government does not apply to this bill.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6192/Text>

STATE BUDGET: Appropriations NOT in Executive Budget**SB 139 – Program to Develop Leadership Skills for Public School Pupils**

Requested by Senators Hammond, Pickard, et al (2), Joint Sponsors Levitt et al (2), and referred to Committee on Education. (BDR 34-283)

Appropriates \$400,000 from the General Fund to establish a complete grant program for the Program to Develop Leadership Skills for Public School pupils.

NTA Comment: The face of this bill does not contain the language “Contains an Appropriation Not Included in the Executive Budget.” It appears that NRS 281.D 4015 either requires that statement or the indication that the bill may have a fiscal impact but does not provide for both.

Effective: Upon passage and approval for regulations and administrative tasks. January 1, 2020 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6170/Text>

SB 141 – Nevada Equal Rights Commission: Sexual Harassment

Requested by Senators Seevers Gansert, Hardy, et al. (3) and referred to Committee on Government Affairs. (BDR S-249)

Directs the Commission to disseminate information regarding the Commission’s role with respect to sexual harassment and to conduct seminars, training session and workshops regarding laws related to sexual harassment. Makes an appropriation from the State General Fund of \$11,240.96 in FY20 and \$11,242.96 in FY21 to educate the public on the Nevada Equal Rights Commission.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6172/Text>

SB 149 – White Pine County Courthouse

Requested by Senators Goicoechea, Settelmeyer, et al (1), Joint Sponsor Assemblyman Ellison, and referred to Committee on Finance. (BDR S-151)

Makes an appropriation of \$10,000,000 from the State General Fund to assist in the construction of a new courthouse in White Pine County. Any remaining balance reverts to the General Fund on or before September 15, 2023.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6186/Text>

ELECTIONS**AB 137 – Early Voting**

Requested by Assemblyman Watts and referred to Committee on Legislative Operations and Elections. (BDR 24-800)

This is an extensive bill that includes but is not limited to allowing voters to register to vote in person to updating voter registration during early voting and on election day to providing for a voting location on tribal land. Registration updates allowed include party affiliation, name and address.

Effective: October 1, 2019

NTA Comment: This bill contains an unfunded mandate not requested by the affected local government. It provides the statutory provision (NRS 354.599) that prohibits unfunded mandates to local government does not apply to this bill.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6204/Text>

GENERAL INTEREST**AB 149 – Abolition of Death Penalty**

Introduced by Assemblyman Fumo. Joint Sponsor Senator Ohrenschall. Referred to Committee on Judiciary. (BDR 15-774)

Abolishes the death penalty for each felony.

Effective: Upon Passage and approval and applies retroactively to any death sentence that has not been carried out on the effective date of this Act.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6224/Text>

SB 143 – Firearm Background Checks

Requested by Senators Atkinson, Cancela, et al (14), Joint Sponsors Assembly Members Assefa, Backus, et al (20) and referred to Committee on Judiciary. (BDR 15-755)

The Background Check initiative approved by voters in 2016 has not been implemented because of its requirement that the checks be conducted by the FBI. This measure, adopted by the Legislature and approved by the Governor, requires the state to conduct the checks.

Effective: January 2, 2020

NTA Comment: This bill which was read and referred to the Assembly Judiciary Committee on February 11, was signed into law by Governor Sisolak on February 15.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6174/Text>

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Contact Us: www.nevadataxpayers.org ❖ info@nevadataxpayers.org

CARSON CITY OFFICE
116 East 7th Street, Suite 202
Carson City, Nevada 89701
(775) 882-2697

LAS VEGAS OFFICE
2303 East Sahara Avenue, Suite 102
Las Vegas, NV 89104
(702) 457-8442