

TAX TOPICS

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

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Legislative Enactments: Part 2

In the previous issue of Tax Topics we reported on tax bills enacted. In this issue, we will cover fees, fines and penalties and finish with a listing of the 2019-2020 Interim Studies.

Business, Trade and Industry Fees

AB 254 – Health Care Facility Reporting Fee

Requires the State Board of Health to establish fees for the maintenance of a system for the reporting of information on sickle cell disease and its variants. The schedule of fees must be assessed to a health care facility for each case from which information is abstracted from the records of the health care facility. Also, a fee is to be established by regulation to cover the cost of providing the data.

Effective: June 3, 2019 for the purpose of adopting any regulations and performing preparatory administrative tasks and on October 1, 2019 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6459/Overview>

AB 535 – Tobacco Licensing

Sets an annual license amount of \$1,000 for cigarette manufacturers, \$650 for wholesale cigarette and other tobacco products dealers, and \$50 per year for a tobacco retail dealer.

Effective: October 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/7060/Overview>

SB 347 – Hemp Fees

The Department of Agriculture shall establish fees by regulation for the issuance and renewal of registration as a grower, handler or producer and for any other service performed in an amount necessary to cover the costs of carrying out the provisions of NRS 557.100 to 557.290. Redefines “industrial hemp” to “hemp” and provides that hemp includes any genus of Cannabis Sativa L. A civil penalty of \$2,500 is imposed for failure to register as a grower or handler.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6626/Overview>

SB 390 – Poultry Slaughter and Egg Handling: Regulations and Fees

Requires the Department of Agriculture Quarantine Officer to adopt regulations, processes and any fees for the issuance and renewal of a permit to farmers to sell raw poultry in Nevada.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6713/Overview>

SB 482 – Reciprocity for Health Care Carriers

The Commissioner of the Department of Insurance may adopt regulations and any fees to allow reciprocal licenses for health insurance carriers licensed to do business in Arizona, California, Idaho Oregon and Utah to do business in Nevada. These carriers can do business in Nevada without completing a separate application for a Nevada Certificate of Authority.

Effective: May 29, 2019 and October 11, 2019 for the amendatory provisions of Sections 56 and 57, respectively NRS 687B.480 and NRS 687B.500.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6923/Overview>

SB 539 – Clark County Taxicab Fee

Increases the fee from \$100 to \$300 per year for each taxicab the Clark County Taxicab Authority has allocated to the certificate holder.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/7041/Overview>

Consumer Fees

AB 60 – Domestic Violence

Requires persons found guilty of domestic violence to pay a fee of \$35 which is then credited to the Account for Programs Related to Domestic Violence. Requires the offender to participate in weekly counseling sessions for not less than 1.5 hours for 6 months for the first offense within 7 years and for 12 months after the second offense. Sessions are paid for by the offender.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/5985/Overview>

AB 364 – Manufactured Home Certificate of Ownership

Requires an applicant seeking a certificate of ownership for a manufactured home, that is unable to provide proper documentation of ownership, must pay a bond in an amount equal to one and one-half times the most recent assessed value assigned by the relevant county assessor to the manufactured home. The owner or joint owners of a manufactured home, mobile home or commercial coach may request the Department to issue a certificate of ownership in beneficiary form for payment of a fee.

NTA Comment: The fee for certificate of ownership is not specified but is expected to be set by regulation under existing statutory authority.

Effective: June 5, 2019 for the purpose of adopting any regulations and performing preparatory administrative tasks to carry out the provisions of this act; and January 1, 2020 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6580/Overview>

Motor Vehicle Fees

AB 532 – Car Sales: Temporary Placards

Allows the Director of DMV to enter into a contract with a vendor to provide for the issuance and tracking of temporary placards. The vendor is authorized to charge and collect a fee for each temporary placard issued.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/7046/Overview>

SB 542 – DMV Technology Fee

Extends the \$1 per transaction technology fee of \$1 from June 30, 2020 until June 30, 2022.

NTA Comment: A lawsuit was filed by Senate Republicans on July 19, 2019 challenging the constitutionality of SB542 and SB551 (see Tax Topics 19-1, page 3), taxes that were extended on a simple majority vote rather than a two-thirds majority.

Effective: June 5, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/7049/Overview>

Occupational & Professional Fees

AB 77 – Optometry Fee Revision

A licensee, nonprofit or charitable organization, governmental agency or school who obtains a certificate of mobile optometry clinic must file an application and pay the fees established by the Board for the issuance or renewal of a certificate to own or operate the clinic. Establishes fees for optometry occupational licenses. Revises the maximum amount of the fees to be charged to \$250 for examinations, \$600 for a one-year license application, \$1,200 for a license renewal, \$1,000 for granting certification or issuing certificates, \$500 for licensing of extended clinical facilities and other practice locations, \$100 for individually verifying licensure, \$1,000 for late fee, and \$1,000 for any other service.

Effective: June 12, 2019 for the purposes of adopting regulations and any other preparatory administrative tasks and July 1, 2019 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6020/Overview>

AB 175 – Environmental Health Specialists

Revises fees charged by the Board of Environmental Health Specialists to a maximum of \$250 for initial application, \$150 for initial registration and annual renewal, \$75 for temporary registration, \$100 for late renewal of registration and \$250 for reinstatement of an expired registration. Also provides a temporary license, not to exceed 6 months, to any person who holds a valid and unrestricted registration, certification or license to engage in the practice of environmental health who meets all the qualifications for registration in this State upon payment of a fee not to exceed \$250.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6278/Overview>

SB 37 – Professional Counselors Board

Revises the fees charged by the Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors. The schedule of fees is not to exceed \$150 for an initial application and license, \$60 for the issuance, \$450 for the biennial renewal of a license, \$125 for late payment of renewal, \$200 to place a counselor on inactive status, \$150 for an intern's license renewal, \$10 for a duplicate license, and other fees relating to continuing education and courses.

Effective: June 6, 2019 for the purpose of adopting regulations and preparatory administrative tasks and July 1, 2019 for all other purposes, except for the proration of fees for the application for an initial license and the fee for the initial issuance of a license (Section 6) which is effective on January 1, 2020.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/5956/Overview>

SB 39 – Appraisal Fees

Requires appraisers and appraisal management companies to pay a fee to the Federal Financial Institutions Examinations Council or the Appraisal Subcommittee on an annual basis as required by Section 1473 of the Dodd-Frank Act. The State is charged with collecting the fee.

Effective: May 21, 2019 for the purposes of adopting any regulations and performing preparatory administrative tasks and July 1, 2019 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/5958/Overview>

SB 86 – Insurer Assessments Revised

Revises the annual assessments paid by insurers to \$1,000 if the total premiums charged is less than \$100,000; \$1,500 if the total premiums charged is more than \$100,000; \$2,000 if the total premiums charged is between \$1,000,000 and \$10,000,000; \$3,000 if the premiums charged are between \$10,000,000 and \$50,000,000; \$4,000 if the premiums charged are \$50,000,000 or more. Provides the Commissioner may assess an insurer the actual cost for the external actuarial review of a rate filing for a health plan. Requires a dormant captive insurer to pay an annual fee in addition to any other fee or charge, and all applicable fees for the Fund for Administration and Enforcement required for the renewal of a license.

Effective: June 1, 2019 for assessment/fees related to actuarial review and dormant insurers on October 1, 2019. For all other provisions, except for Section 20 which removes associate adjusters who engaged in the business of private investigators, is effective January 1, 2020.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6029/Overview>

SB 125 – Landscape Architects Fee Revised

Revises the fees landscape architects pay. Fees are not to exceed \$300 for an application, \$50 for examination, \$50 for a certificate of registration, \$50 for an application to practice as a landscape architect intern, \$300 for an annual renewal, \$400 for reinstatement, \$100 for delinquency fee and \$20 for a change of address.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6133/Overview>

SB 130 – Licensing for Radiation Administrators

Creates the Board of Radiation Therapy and Radiological Imaging Advisory Committee. Allows the Board to establish fees for application and renewal of a license or limited licenses. The Division is allowed to revoke or suspend a license as well as issue a civil penalty of \$1,000 for obtaining a license through fraud, engaging in unprofessional conduct, convicted of a crime of moral turpitude as well as other violations of the act.

Effective: June 6, 2019 for the purpose of adopting regulations and performing administrative tasks and January 1, 2020 for all other purposes. Also, on January 1, 2020 when regulations are adopted by the State Board of Podiatry which prescribe the conditions under which a podiatry hygienist or a person training to be a podiatry hygienist may engage in radiation therapy and radiologic imaging or the date on which regulations are adopted, whichever is later.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6141/Overview>

SB 366 – Establishes the Profession of Dental Therapy

Provides eligibility to apply for a license to practice dental therapy in Nevada. Requires applicants to pass a written exam given by the Board of Dental Examiners. Provides an application fee of \$1,000 to practice dental therapy. Expands fees that are applicable to dental hygiene to include dental therapy.

Effective: June 8, 2019 for the purposes of making appointments, adopting regulations and performing preparatory administrative tasks and January 1, 2020 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6665/Overview>

SB 502 – Social Worker License Fees Revised

Revises the fees the Board of Examiners for Social Workers can charge. The fees cannot exceed \$200 for an application, \$150 for a provisional license, \$250 for initial license as a social worker, \$350 for a clinical social worker or an independent social worker, \$200 for initial issuance of a license by endorsement, \$175 for annual renewal of a license as a social worker or an associate in social work, and \$225 for renewal of a clinical social worker or an independent social worker.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6970/Overview>

Government

AB 316 – Sobriety and Drug Monitoring Program

Requires each political subdivision that participates in Nevada 24/7 Sobriety and Drug Monitoring Program for repeat DUI offenders to establish reasonable fees to cover the cost of the program. Requires a designated law enforcement agency to collect the fees and deposit them into the local program account.

Effective: June 3, 2019 for the purpose of adopting any regulations and performing preparatory administrative tasks and October 1, 2019 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6459/Overview>

AB 319 – Criminal History Requests

Allows specific public bodies, including state agencies, the judiciary, regulatory bodies and county commissions to develop and implement a process by which a person with a criminal history may petition the regulatory body to review his or her criminal history to determine if the criminal history will disqualify the person from obtaining a license through the regulatory body. A fee up to \$50 may be imposed to cover administrative costs.

Effective: July 1, 2019 for all sections, except for medical facilities (NRS 499.028-449.2428) which is effective on January 1, 2020. Community based living services (Sections 13 and 14) expire by limitation on December 31, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6580/Overview>

AB 482 – County Clerk Fees

Provides the fee to perform marriages for an applicant seeking permission to perform marriages or a single marriage is \$100 and the payment of a \$25 application fee. Also provides the Clerk may charge an additional \$5.00 fee for candidacy of public office; certificate of assumed or fictitious name or renewal as required by statute; certificate of termination of business or of ownership in a business under an assumed or fictitious name as required by statute; certificate of permission to perform marriages or a specific marriage; and certified copy or certified abstract of a marriage certificate.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6932/Overview>

AB 527 – Annual Child Support Fee

In compliance with federal mandates, increases the State annual fee to be retained to \$35 in child support cases where amounts collected in the case during the year exceed \$550. Any fee collected must be used to support the program.

Effective: October 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/7039/Overview>

SB 29 – Unarmed Combat Fees

Allows the Athletic Commission to charge a fee to cover the cost of drug testing. If the fee charged exceeds the actual cost, the excess will be refunded to the applicant.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/5912/Overview>

SB 462 – Constable Fees

Clarifies that the \$17 fee for serving a summons is also the fee for any other process in a civil case. Provides a fee of \$15 for any other order in a civil case, except an order of eviction.

Effective: October 1, 2019. The amendatory provisions relating to population and non-partisan offices (Sections 1.5 and 4) do not apply to a constable who is in office on October 1, 2019, unless the constable files a declaration of candidacy or is elected or appointed to a term of office on or after October 1, 2019 as applicable.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6873/Overview>

SB 463 – County Officers

Increases the \$1 fee to \$4 to receive a copy of a certified death certificate for credit to the account for the support of the office of the county coroner. Expands the expenses allowed from the account for the support of the office of the county coroner to include: promoting a mental health program for employees of the office; first responders providing services in their professional capacity in response to an incident involving mass casualties within the county; and a program that provides bereavement services to members of the public within the county.

Effective: July 1, 2019.

<https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6875/Overview>

2019-2020 Studies

Interim Studies

Bill	Description	Oversight	Effective
SB276	Study cost of Rx drugs and rebates	Legislative Commission to appoint a committee	7/1/2019
SCR6	Study all professional and occupational licensing boards.	Sunset Subcommittee of Legislative Commission	6/2/2019
SCR9	Study requirements for reapportionment and redistricting	Legislative Commission to appoint a committee	5/28/2019
SCR10	Study public/government run health insurance option	Legislative Commission	6/6/2019
SCR11	Study pretrial release of defendants in criminal cases (aka bail)	Legislative Commission to appoint a committee	6/7/2019
ACR4	Study wildfires	Legislative Commission to appoint a committee	6/7/2019
ACR6	Study working conditions at licensed brothels	Legislative Commission to create a committee	6/7/2019
ACR7	Study issues related to DUI of marijuana	Legislative Commission to appoint a committee	6/7/2019

Standing Committees

Bill	Description	Oversight	Effective
SB332	Study Safe and Respectful Learning Environment	Legislative Committee on Education	7/1/2019
SB363	Study Stem Cell centers	Legislative Committee on Health Care	7/1/2019
SCR1	Study the development of renewable energy and clean energy resources	Legislative Committee on Energy	6/2/2019
SCR3	Alternative funding sources for transportation infrastructure	Legislative Committee on Energy	6/6/2019
AB111	Study the funding of the child welfare system	Legislative Committee on Child Welfare and Juvenile Justice	7/1/2019
AB131	Study standards of training for unlicensed persons who provide care at certain facilities or homes	Legislative Committee on Health Care	5/15/2019
AB430	Study maternal, infant and early childhood home visitation services	Legislative Committee on Child Welfare and Juvenile Justice	5/25/2019
AB449	Study multiple facets of juvenile detention including preventative measures	Legislative Committee on Child Welfare and Juvenile Justice	7/1/2019

Other

Bill	Description	Oversight	Effective
AB122	Study feasibility of establishing adult day care centers in rural areas	Department of Health and Human Services	7/1/2019
AB150	Study outcomes for foster youth leaving system at 18 years of age and ways to improve outcomes.	Division of Child and Family Services of DHHS to establish a working group	7/1/2019
SB202	Study Autism evaluations for kids for Medicaid, education, and autism treatment policies.	Commission on Autism Spectrum Disorder or successor organization (CASD sunsets June 30, 2019)	6/7/2019
SB392	Creates a task force to study issues of concern to common-interest communities	Department of Business and Industry	7/1/2019
SB475	Study necessary changes to the statewide performance evaluation system for educators	Department of Education in collaboration with the Teachers and Leaders Council	7/1/2019
SB543	Commission on School Funding to provide funding recommendations to Legislative Committee on Education	Commission on School Funding	7/1/2019

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