

LEGISLATIVE REPORT

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

ISSUE 21-4

Through February 12, 2021

February 15, 2021

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, 2021. (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 – 81st (2021) Session.

TAXES

(See Issue 21-1, Page 1, NTA's Policy for Evaluating Taxes.)

TAXES: Gaming

AB 7 – Provisions Related to Gaming Establishments – Requires 2/3s Majority

Refer to Issue 21-1, Page 3

NTA Position Not Previously Taken: Amend subsection 4 of section 22 to conform with subsection 5 of section 22. The Live Entertainment Tax (LET) is administered by two different agencies; the Gaming Control Board and the Department of Taxation. For this reason it is important that provisions of the LET are the same for business whether the tax is administered and audited by the Gaming Control Board or the Department of Taxation.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7238/Overview>

FEES, FINES & PENALTIES

(See Issue 21-1, Page 4, NTA's Policy for Evaluating Fees.)

AB 97 – Toxic Chemicals: Penalties – Requires 2/3s Majority

Introduced by Assemblyman Watts and referred to Committee on Natural Resources. (BDR 40-141)

Requires the State Environmental Commission to establish a schedule of penalties for the failure to obtain a certificate of registration or comply with the standards for the capture and disposal of perfluoroalkyl and polyfluoroalkyl substances. Defines perfluoroalkyl and polyfluoroalkyl substances as a class of fluorinated organic chemicals that contain at least one fully fluorinated carbon atom.

Effective: Upon passage and approval.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7397/Overview>

BUSINESS ISSUES

AB 110 – Revises the Nevada Lobbying Disclosure and Regulation Act

Introduced by Assemblymen Frierson and Brittney Miller and referred to Committee on Legislative Operations and Elections. (BDR 17-900)

This bill declares the intent of the change is for the purpose of accommodating the restrictions to access by lobbyists to the legislative building during the pandemic. Places certain duties on lobbyists such as the requirement to register as a lobbyist and file with the periodic reports concerning lobbying activities.

Effective: Upon passage and approval.

NTA Comment: The lobbyist registration fee remains at \$300.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7425/Overview>

SB 107 – Statute of Limitations on Causes of Action

Introduced by Senator Ohrenschall and referred to Committee on Judiciary. (BDR 2-872)

Establishes a 4-year statute of limitations for commencing an action for wrongful termination of employment.

Effective: Upon passage and approval.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7410/Overview>

WORKFORCE / ECONOMIC DEVELOPMENT**SB 110 – Economic Development and Emerging Technologies**

Introduced by Senator Spearman and referred to Committee on Government Affairs. (BDR 18-447)

Establishes the Emerging Technologies Task Force within the Department of Business and Industry to assess economic development opportunities with regard to emerging technologies. Prescribes the Task Force's membership, duties, frequency of meetings, and quorum.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7415/Overview>

SB 117 – Revises Provisions Relating to Economic Development

Introduced by Senators Seevers Gansert, Buck, et al (8). Joint Sponsors Assemblymen Tolles, Benitez-Thompson, et al (1). Referred to Committee on Revenue and Economic Development. (BDR 18-600)

Requires the State Plan for Economic Development be updated at least once every 3 years. Requires each Regional Development Authority to submit their required plans to the Office of Economic Development at least once every 2 years. Directs the Legislative Commission to appoint a committee to conduct an interim study concerning existing abatements, tax exemptions, and other incentives for economic development in this State.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7430/Overview>

GOVERNMENT: State**AB 99 – Public Works**

Introduced by Assemblymen Ellison, Wheeler, et al (13). Joint Sponsors Senators Goicoechea, Pickard, et al (1). Referred to Committee on Government Affairs. (BDR 28-686)

Raises the minimum threshold for the applicability of prevailing wage requirements on contracts for the higher education system that exceed \$250,000.

NTA Comment: Why shouldn't this provision apply to all public works contracts?

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7399/Overview>

AB 108 – Inspector General

Introduced by Assemblywoman Brittney Miller and referred to Committee on Government Affairs. (BDR 18-64)

This is an extensive bill that creates the Nevada Office of Inspector General and defines responsibilities of Office to include investigations of fraud and waste. Requires the Governor to appoint the Inspector General on or before December 1, 2021. Creates the Nevada Inspector General's Fund in the State Treasury as a special revenue fund to be administered by the Office. The money in the Fund does not revert to the state general fund.

Effective: October 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7422/Overview>

GOVERNMENT: Local**AB 110 – Revises the Nevada Lobbying Disclosure and Regulation Act**

Introduced by Assemblymen Frierson and Brittney Miller and referred to Committee on Legislative Operations and Elections. (BDR 17-900)

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7425/Overview>

STATE BUDGET: Appropriations IN Executive Budget**AB 106 – COVID Relief Economic Development Grants**

Declared Exempt. Introduced by Committee on Ways and Means and referred to same. (BDR S-899)

Appropriates \$50,000,000 from the General Fund to the Office of Economic Development to provide grants for operational support to small businesses, nonprofit organizations and other entities impacted by the pandemic. Any remaining balance on September 17, 2021 reverts to the general fund.

Effective: February 12, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7416/Overview>

EDUCATION: K-12**SB 111 – School Board Trustees: Clark and Washoe Counties**

Introduced by Senator Kieckhefer and referred to Committee on Education. (BDR 34-85)

Changes the election for school trustees in Clark and Washoe Counties. In both counties three trustees must be elected at large. In Clark County the remaining four trustees must be appointed as specified by the County Commissioners and the three most populous cities. In Washoe County the remaining appointments are made by the Governor, County Commissioners, and governing bodies of the two most populous cities.

NTA Comment: Incumbent Trustees as of July 1, 2021 continue to serve until their term expires.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7417/Overview>

LEGISLATURE**AB 98 – Requests of Legislative Measures**

Introduced by Assemblymen Titus, McArthur, et al (7) and referred to Committee on Legislative Operations and Elections. (BDR 17-67)

Reduces the maximum number of requests for the drafting of legislative measures that may be made by authorized requesters and clarifies that the requests must be submitted to the Legislative Counsel.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7398/Overview>

STUDY & ADVISORY COMMITTEES**SB 117 – Revises Provisions Relating to Economic Development**

Introduced by Senators Seevers Gansert, Buck, et al (8). Joint Sponsors Assemblymen Tolles, Benitez-Thompson, et al (1). Referred to Committee on Revenue and Economic Development. (BDR 18-600)

Refer to WORKFORCE/ECONOMIC DEVELOPMENT this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7430/Overview>

GENERAL INTEREST**SB 105 – Dispensing of Controlled Substances at end of life**

Introduced by Senator Harris and referred to Committee on Health and Human Services. (BDR 40-546)

Authorizes a patient in certain circumstances to self-administer a controlled substance that is designed to end the life of the patient.

Effective: Upon passage and approval.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7408/Overview>

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