

# LEGISLATIVE REPORT

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

ISSUE 21-7

Through March 5, 2021

March 9, 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](http://www.leg.state.nv.us) and click on "Session Information – 81<sup>st</sup> (2021) Session.
- ♦ The 2021 Legislative Session 120 Day Calendar includes important bill introduction and budget related deadlines. The calendar may be viewed [here](#).

## TAXES

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

### TAXES: Administration

#### SB 167 – Judicial Review of Tax Payments

Introduced by Senator Seevers Gansert and referred to Committee on Revenue and Economic Development. (BDR 32-701)

Permits a 25% deposit when requesting judicial review for orders of tax payments issued by Department of Taxation.

*NTA Comment:* Currently, the full amount due must be paid before judicial review can be commenced.

**NTA Position: Support.** This legislation provides an equitable solution when a taxpayer requests judicial review of tax orders.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7567/Overview>

### TAXES: Combination

#### SB 73 – Imposition of Taxes and Reallocation of Revenue: Reno (Issue 1, page 2)

**NTA Position Added: Oppose.** This bill reallocates existing flood control funds to be used for other purposes in addition to the potential implementation of increasing various tax rates for operating expenses using the methodology proposed in the legislation.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7279/Overview>

### TAXES: Fuel and Vehicle

#### AJR 6 – Constitutional Amendment: Motor Vehicle Fees and Fuel Taxes

Introduced by Committee on Growth and Infrastructure and referred to same. (BDR C-459)

Proposes to amend the Nevada Constitution by expanding the use of motor vehicle fees and taxes to include the operation of the public highways and the transportation infrastructure of this State.

*Effective:* Upon passage and approval.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7574/Overview>

#### SB 11 – Supplemental Government Services Tax: Reno (Issue 1, page 2)

**NTA Position Added: Oppose.** The use of the GST should remain dedicated to funding of infrastructure and not reallocated to pay for other operating expenses incurred by the City of Reno.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7186/Overview>

**SB 163 – License Plates: Divine Nine – Requires 2/3s Majority**

Introduced by Senator Spearman and referred to Committee on Growth and Infrastructure. (BDR 43-1018)

Requires collection of special license plate fees and taxes for the creation and distribution of license plates dedicated to Divine Nine organizations. Requires the additional fees for the special plates to be deposited with the State Treasurer who shall quarterly distribute 5% of the fees to the United Negro College Fund and the remaining 95% to chapters of Divine Nine organizations that are in this State or the charitable organization associated with the applicable Divine Nine organization.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7563/Overview>

**SB 170 – Off-Highway Vehicles Fees – Requires 2/3s Majority**

Requested by Legislative Committee on Public Lands. Introduced by Committee on Growth and Infrastructure and referred to same. (BDR 43-464)

Requires a large all-terrain vehicle to obtain an annual registration decal from the Off-Highway Vehicles Program and carry insurance for the vehicle in order for the vehicle to be operated in certain roads. Section 1 of this bill makes a conforming change related to proof of such insurance.

Effective: Upon passage and approval for regulations and administrative tasks and July 1, 2022 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7579/Overview>

**FEES, FINES & PENALTIES**

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

**SB 156 – Crisis Stabilization Centers – Requires 2/3s Majority**

Introduced by Committee on Health and Human Services and referred to same. (BDR 40-488)

Authorizes a fee for the issuance of an endorsement as a crisis stabilization center granted to a hospital.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7556/Overview>

**SB 165 – Nevada ESports Commission – Requires 2/3s Majority**

Introduced by Senator Kieckhefer and referred to Committee on Judiciary. (BDR 41-562)

Adds a new chapter to Title 41 – Gaming; Horse Racing; Sporting Events. Creates the Nevada Esports Commission within the Department of Business and Industry to regulate Esports when there is a purse of over \$1,000. A host of and any participant in a game must pay the fees established by the Commission. Prescribes the membership and terms of office of membership of the Commission. Authorizes the Commission to adopt regulations governing Esports.

Effective: Upon passage and approval for regulations and administrative tasks and January 1, 2022 for all other purposes.

Fiscal Impact: Increases or newly provides for term of imprisonment in county or city jail or detention facility.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7565/Overview>

**BUSINESS ISSUES****AB 184 – Office of Small Business Advocacy**

Introduced by Assemblymen Frierson and Benitez-Thompson and referred to Committee on Government Affairs. (BDR 18-213)

Creates the Office of Small Business Advocacy within the Office of the Lieutenant Governor and authorizes state agencies to cooperate with and assist the Office of Small Business Advocacy.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7569/Overview>

**AB 185 – Minimum Wage: Eliminates Scheduled Increases**

Introduced by Assemblymen McArthur, Matthews, et al (11). Joint Sponsors Senators Goicoechea and Hansen. Referred to Committee on Commerce and Labor. (BDR 53-688)

Eliminates scheduled increases in the minimum wage in Nevada.

Effective: Upon passage and approval.

NTA Comment: See also AJR 10\*, Issue 3, page 15.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7570/Overview>

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**AB 190 – Use of Sick Leave to Assist Family Members with Medical Needs**

Requested by Legislative Committee on Senior Citizens, Veterans and Adults with Special Needs. Introduced by Committee on Commerce and Labor and referred to same. (BDR 53-379)

Requires a private employer that provides employees with sick leave to allow an employee to use accrued sick leave for an absence due to an illness, injury, medical appointment or other authorized medical need of a member of the employee's immediately family. Does not apply to the extent prohibited by federal law.

Fiscal Impact: Increases or newly provides for term of imprisonment in county or city jail or detention facility.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7578/Overview>

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**SB 157 – Educational Choice Scholarship: Payroll Tax**

Introduced by Senator Seevers Gansert and referred to Committee on Education. (BDR 34-578)

Eliminates prohibition against a scholarship organization using a donation for which the donor received a payroll tax credit to provide a grant to a pupil. Specific conditions apply.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7557/Overview>

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**GOVERNMENT: State and Local****AB 196 – Courthouses: Lactation Rooms**

Introduced by Assemblywoman Benitez-Thompson and referred to Committee on Government Affairs. (BDR 1-734)

Requires each courthouse to contain a lactation room that may be used by members of the public to express breast milk.

Effective: January 1, 2022

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/81st2021/Bill/7590/Overview>

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**GOVERNMENT: State****AB 199 – Charter Agencies**

Introduced by Assemblymen Matthews, Black, et al (7). Joint Sponsors Senators Buck and Hansen. Referred to Committee on Government Affairs. (BDR 18-804)

Authorizes the Governor to designate any department within the Executive Department of State Government as a charter agency. Provides a limitation on annual appropriations. Provides an exception to the continuation of a collective bargaining agreements past its expiration to the extent it applies to an employee of a department designated as a charter agency.

Effective: Upon passage and approval. Expires by limitation June 30, 2027.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7593/Overview>

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**ACR 2 – COVID-19 Emergency Declaration**

Introduced by Assemblywoman Black. (BDR R-930)

Terminates the emergency described in the Declaration of Emergency for COVID-19 issued by the Governor on March 12, 2020.

Effective: Upon passage and approval.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7572/Overview>

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**SB 165 – Nevada ESports Commission – Requires 2/3s Majority**

Introduced by Senator Kieckhefer and referred to Committee on Judiciary. (BDR 41-562)

Refer to FEES, FINE & PENALTIES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7565/Overview>

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**EDUCATION: K-12****AB 194 – Suspension and Expulsion of Pupils**

Introduced by Assemblymen Torres, Flores, et al (11). Joint Sponsor Senator Donate. Referred to Committee on Education. (BDR 34-176)

Provides an appeal process for students who have been suspended or expelled from a school within a school district, charter school, or university school.

*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/81st2021/Bill/7585/Overview>

**AB 195 – English Language Learners**

Introduced by Assemblymen Torres, Nguyen, et al (8). Joint Sponsors Senators Denis and Donate. Referred to Committee on Education. (BDR 34-174)

Requires a policy to identify the primary language of each pupil enrolled in the school district to assist in the identification of pupils who are English learners.

*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/81st2021/Bill/7586/Overview>

**SB 157 – Educational Choice Scholarship: Payroll Tax**

Introduced by Senator Seevers Gansert and referred to Committee on Education. (BDR 34-578)

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7557/Overview>

**SB 172 – Dual Credit Courses**

Introduced by Senators Denis and Dondero Loop. Joint Sponsor Assemblywoman Tolles. Referred to Committee on Education. (BDR 34-185)

Removes provisions relating to cooperative agreements to offer dual credit courses and instead requires a school district or charter school to establish a program for dual credit.

*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/81st2021/Bill/7581/Overview>

**LEGISLATURE****ACR 2 – COVID-19 Emergency Declaration**

Introduced by Assemblywoman Black. (BDR R-930)

Refer to GOVERNMENT: State this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7572/Overview>

**JUDICIAL****AB 196 – Courthouses: Lactation Rooms**

Introduced by Assemblywoman Benitez-Thompson and referred to Committee on Government Affairs. (BDR 1-734)

Refer to GOVERNMENT: State and Local this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7590/Overview>

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