

LEGISLATIVE REPORT

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

ISSUE 21-17

Through May 14, 2021

May 19, 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).
- ♦ 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.
- ♦ The 2021 Legislative Session 120 Day Calendar includes important bill introduction and budget related deadlines. The calendar may be viewed [here](#).
- ♦ Fiscal information is not currently available on recently introduced bills as they are exempt to the statutory provisions found in [NRS 218D.475](#).
- ♦ A subject index of all bills and resolutions may be accessed [here](#).
A status report of all Assembly Legislation is available [here](#).
A status report of all Senate Legislation is available [here](#).

TAXES

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

TAXES: Property

SB 442 – Property Tax Abatement

Declared Exempt. Requested by Governor's Office of Finance. Introduced by Committee on Finance and referred to Committee on Growth and Infrastructure. (BDR 58-1070)

Prospectively eliminates the requirements for the Director to adopt a Green Building Ratings System and grant associated property tax abatements.

Effective: Upon passage and approval for sections 1 and 2 and July 1, 2035 for the repeal of the rating system and partial abatement.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8193/Overview>

TAXES: Transactions

SB 440 – National Guard Sales Tax Holiday

Declared Exempt. Requested by Governor's Office. Introduced by Committee on Finance and referred to Committee on Revenue and Economic Development (BDR 32-1111)

Creates an exemption from sales and use taxes for purchases by members of the Nevada National Guard and some relatives of NNG members.

NTA Position: Oppose. Under Article 19 of the Nevada Constitution, a law approved by referendum can only be amended by a vote of the people. As the sales and use tax was approved by referendum the power to enact an exemption lies with the people. Therefore, exemptions to the 2% state portion of sales and use tax (as established in Chapter 372) must be approved by voters. Only the local portions, including the local school support portion of the sales and use tax can be approved without a vote.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8191/Overview>

FEES, FINES & PENALTIES

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

SB 9, 1st Reprint – Investment Advisors Licensing: Exemption – Maintains 2/3s Majority (Issue 1, page 4)

In Assembly, amend and do pass as amended.

Requires a biennial report regarding securities to be delivered to the Legislative Commission and makes changes to the adoption of regulations by the Secretary of State.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7184/Overview>

SB 177, 1st Reprint – Aid for Victims of Domestic Violence – Maintains 2/3s Majority (Issue 8, page 36)

In Assembly, amended, do pass as amended.

Adds new Senate sponsors and Assembly joint sponsors.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7601/Overview>

SB 441 – Seller’s Permit – Requires 2/3s Majority

Declared Exempt. Requested by Governor’s Office of Finance. Introduced by Committee on Finance and referred to Committee on Revenue and Economic Development. (BDR 32-1077)

Increases the existing \$10 fee to \$15 and makes it an annual fee.

NTA Position: Oppose the increase permitting to \$15 annually, recommend an annual fee at \$10.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8192/Overview>

BUSINESS ISSUES**AB 181, 1st Reprint – Provisions Relating to Mental Health (Issue 6, page 27) (Issue 14, page 91)**

In Senate, amended, do pass as amended.

Permits medical facility to submit report on behalf of a medical provider.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7551/Overview>

AB 482 – State Business License

Declared Exempt. Introduced by Committee on Ways and Means and referred to same. (BDR 7-1144)

Prohibits the Secretary of State from renewing the state business license of a person who owes a debt to a state agency.

NTA POSITION: Pending

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8202/Overview>

GOVERNMENT: State and Local**SB 448 – Public Utilities**

Waiver Granted. Introduced by Senators Brooks, Donate, et al (5). Joint sponsors Assemblymen Monroe-Moreno, Frierson, et al (5). Referred to Committee on Growth and Infrastructure. (BDR 58-46)

This bill contains numerous changes to the development of energy resources, from revising provisions governing partial tax abatements for certain renewable energy facilities, to revising existing definitions, to creation of a Regional Transmission Coordination Task Force.

Effective: Vary from upon passage and approval to July 1, 2023.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8201/Overview>

GOVERNMENT: State**SB 430, 1st Reprint – Infrastructure Bank (Issue 15, page 103)**

Passed as amended, to Assembly.

Adds nonprofits as entities that are available for financial assistance from infrastructure bank.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8161/Overview>

STATE BUDGET: Appropriations IN Executive Budget**SB 444 – State Distributive School Account**

Declared Exempt. Requested by Governor’s Office of Finance. Introduced by Committee on Finance and referred to same. (BDR S-1054)

Makes a supplemental appropriation of \$268,433,822 from the General Fund for an unanticipated decrease in revenues for the 2019-2020 and 2020-2021 school years.

Effective: Upon passage and approval.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8195/Overview>

EDUCATION: K-12**SB 439, 1st Reprint – Education Revisions**

Declared Exempt. Requested by Governor's Office of Finance. Introduced by Committee on Finance and referred to same. (BDR 34-1099)

This is an extensive bill with provisions that include, but are not limited to, revising the method for determining the amount and distribution of money for school enrollment shortfalls, establishes a statewide multiplier for the support of pupils with disabilities, and eliminates the requirement to fund the operation of the State Board of Education, the Superintendent of Public Instruction and the Department of Education from the State Education Fund.

Effective: Vary from upon passage and approval to July 1, 2021.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8190/Overview>

STUDY & ADVISORY COMMITTEES**AB 450, 1st Reprint – Interim Study: Workforce Development (Issue 12, page 80)**

Passed as amended, to Senate.

Adds a committee member representing a labor organization who has a defined role in a jointly administered apprenticeship program recognized by the State Apprenticeship Council.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8126/Overview>

PREVIOUSLY REPORTED BILLS SIGNED BY GOVERNOR**SB 25 – Sales and Use Tax: Food (Issue 1, page 3)**

Requested by Department of Taxation. Introduced by Committee on Revenue and Economic Development. (BDR 32-282)

Effective: May 5, 2021.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7200/Overview>

SB 71 – Unclaimed Property (Issue 2, page 8) (Issue 16, page 109)

Requested by State Treasurer. Introduced by Committee on Judiciary. (BDR 10-398)

Effective: October 1, 2021.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7277/Overview>

SB 74 – City/County Relief Tax (Issue 1, page 3)

Requested by Department of Taxation. Introduced by Committee on Revenue and Economic Development. (BDR 32-281)

Effective: May 5, 2021.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7296/Overview>

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

CARSON CITY OFFICE

116 East 7th Street, Suite 202
Carson City, NV 89701-5293
(775) 882-2697

LAS VEGAS OFFICE

2303 East Sahara Avenue, Suite 102
Las Vegas, NV 89104-4138
(702) 457-8442