

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

Fees, Fines and Penalties

In the previous issue of Tax Topics we reported on tax bills enacted during the 81st Legislative Session. In this issue, we will cover fees, fines and penalties and other categorized taxpayer and/or business issues of interest.

FEES, FINES & PENALTIES

AB 16 – Records of Birth: Exemption

Prohibits the charging of fees for birth certificates to persons who are imprisoned.

Effective: May 4, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7258/Overview>

AB 245 – Notary/Documentation Preparation Fees – 2/3s vote

Increases numerous fees pertaining to notaries as follows: Travel Fee from \$10 to \$15 per hour. Application Fee from \$50 to \$100. Renewal Fee from \$25 to \$50.

Effective: July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7704/Overview>

AB 397 – County Clerks: Technology Fee

Expands the use of supplemental fees currently assessed for marriage certificates (\$3) and other permitted additional charges (\$5) that must be used to acquire, improve, support, or maintain technology, for additional training, and to acquire temporary or permanent staff or professional services to implement, support or maintain technology that enhances customer service, improves efficiency or promotes transparency.

Effective: July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8009/Overview>

AB 409 – Collective Bargaining Annual Fee

Requires the Department of Administration to charge an annual fee for each employee position in the Executive Department that falls within a designated bargaining unit to carry out the duties of the Division of Human Resource Management to support State collective bargaining negotiations.

Effective: July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8137/Overview>

AB 427 – Ignition Interlock Device – 2/3s vote

Establishes the Account for the Ignition Interlock Program within the Department of Public Safety and allows the department to establish reasonable fees for manufacturers and vendors of interlock devices for certification and recertification.

Effective: June 4, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8075/Overview>

AB 471 – Health Providers and Facilities: Fees for License – 2/3s vote

Requires an applicant for the issuance or renewal of registration of a radiation machine, a certificate of authorization for a radiation machine for mammography or the renewal of certain licenses issued by the Division of Public and Behavioral Health to pay a fee in an amount prescribed by the Division to support the system for the reporting of information on cancer and other neoplasms. The amount of the fee must not exceed 8 percent of the fee for the issuance or renewal of the applicable license, registration, or certificate.

Effective: July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8170/Overview>

SB 53 – State Park Fees – 2/3s vote

Establishes that state parks are permitted to be organized in regions and clarifies that fees collected for repair and maintenance may be utilized at any state park within any area in said region and includes repairs for communications.

Effective: May 20, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7232/Overview>

SB 165 – Nevada Esports Commission

Creates the Esports Technical Advisory Committee under the Gaming Control Board and requires the Committee to make recommendations regarding guidelines and parameters to safeguard the integrity of Esports when wagers are placed at such competitions. The Board may adopt regulations as necessary to carry out the recommendations.

Effective: July 1, 2021

NTA Note: As introduced this was a 2/3s bill. The 2/3s requirement was removed by amendment.

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

SB 177 – Marriage License Fees – 2/3s vote

Increases the portion of the marriage license fee that funds the Account to aid victims of domestic violence from \$25 to \$50.

Effective: July 1, 2021

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

SB 276 – Technology Fee: Real Estate Division – 2/3s vote

Imposes a \$15 technology fee for the issuance or renewal of licenses, certificates, permits and registrations issued by the Real Estate Division.

Effective: June 8, 2021 for regulations and administrative tasks and July 1, 2021 for all other purposes

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7867/Overview>

SB 291 – State Board of Cosmetology: Advanced Esthetician Licensing – 2/3s vote

Establishes maximum fee for examination to become an advanced esthetician of not less than \$75 and not more than \$200. Also establishes maximum license fee for advanced esthetician for not less than \$50 and not more than \$100 for 2 years and not less than \$100 and not more than \$200 for 4 years.

Effective: January 1, 2022

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7894/Overview>

SB 380 – Prescription Drugs: Reporting – 2/3s vote

Permits imposition of an administrative penalty (\$5,000) against a drug wholesaler who fails to submit a report to the Department of Health & Human Services regarding the wholesale acquisition costs of pharmaceutical drugs.

Effective: October 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8067/Overview>

SB 408 – Fee Increase: Pharmaceutical Manufacturers and Wholesalers – 2/3s vote

Increases State Board of Pharmacy fees to \$1,000 from \$500 for the issuance and investigation and biennial renewal to not more than \$1,000 from \$500 for licensing of pharmaceutical manufacturers and wholesalers.

Effective: May 29, 2021 for regulations and administrative tasks and July 1, 2021 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8124/Overview>

SB 441 – Seller’s Permit

Consolidates the provisions relating to the sales tax sellers permits and conforming provisions into NRS 360 which is the General Provisions of Revenue and Taxation administered by the Department of Taxation.

Effective: October 1, 2021

NTA Note: As introduced this was a 2/3s bill. The 2/3s requirement was removed by amendment.

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

SB 454 – Department of Agriculture: Brands or Marks – 2/3s vote

Increases the fee for recording or rerecording a brand, or brand and marks, or marks to \$200 and removes the authority for the Department to establish brand recording or rerecording fees.

Effective: June 3, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8217/Overview>

BUSINESS ISSUES**AB 253 – Open Meeting Law: Remote Meetings**

Provides that if a meeting is held using remote technology, and has no physical location, the public body is required to have an internet website and post the notice of the meeting and any support material for the meeting. If all members of the public body are required to be elected officials, the public body shall not conduct a meeting using remote technology without a physical location where the public is permitted to attend and participate. If an agency is conducting a meeting to adopt a regulation (NRS 233.B) they must post the notice and text on agency’s website and if requested provide the agenda and text in electronic or print form.

Effective: May 31, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7713/Overview>

AB 280 – Public Access Restrooms

Requires publicly accessible single-stall restrooms to be as inclusive and accessible as possible to a person of any gender identity or expression. Local governments must adopt change to building codes. Enforcement provisions become effective February 1, 2022. Appropriates \$40,320 from the General Fund to the Division of State Parks for the costs of replacement signage and mounting hardware for restrooms in state parks.

Effective: Vary from June 4, 2021 to February 1, 2022

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7756/Overview>

AB 482 – State Business License

Requires the Secretary of State to suspend a state business license if the license holder owes a debt to an agency that has been assigned to the State Controller for collection.

Effective: July 1, 2021

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

SB 95 – Business Entity Filings with Secretary of State

Extensive bill that includes, but is not limited to, attendance at stockholder meetings by remote communication unless otherwise restricted by articles of incorporation or bylaws, authorizing a corporation to include a federal forum selection clause in its articles of incorporation, to changes related to notification of stockholders concerning corporate actions creating dissenter's rights.

Effective: October 1, 2021

NTA Note: This legislation makes changes to NRSs 78, 81, 86, and 92A.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7385/Overview>

SB 209 – Paid Leave for Employees

Requires an employer in private employment to provide 2 or 4 hours paid leave for the purpose of employee receiving a vaccination for SARS CoV-2, unless the employer provides an on-premise vaccination clinic. Requires the Legislative Committee on Health Care to conduct a 2021-2022 interim study regarding Nevada's response to SARS-CoV-2.

Effective: June 9, 2021. Section 1 expires by limitation on December 31, 2023.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7670/Overview>

SB 293 – Trade Practice: Employment

Prohibits an employer, employment agency, or governing body from seeking wage or salary history on an applicant for employment. Requires an employer, employment agency, or governing body to provide the wage and salary range or rate for a position, promotion or transfer to a new position. A person may file a complaint with the Labor Commissioner for a violation.

Effective: October 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7896/Overview>

SB 327 – Trade Practice: Discrimination

Adds protections in employment and education regarding race, hair texture, and protective hairstyles. Employers may still enforce state or federal law safety requirements. Revises authority of the Nevada Equal Rights Commission to investigate acts of prejudice.

Effective: Vary from June 2, 2021 to October 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7961/Overview>

SB 447 – Consumer Affairs Unit

Eliminates the Consumer Affairs Division of the Department of Business and Industry and makes the temporary Consumer Affairs Unit created in the Department permanent.

Effective: July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8200/Overview>

GOVERNMENT: State**AB 253 – Open Meeting Law: Remote Meetings**

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7713/Overview>

SB 327 – Trade Practice: Discrimination

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7961/Overview>

SB 420 – Public Health Benefit Option Plan

Adds a new chapter to Title 57 to establish a public option available through the Silver State Insurance Exchange to natural persons who reside in this State and for direct purchase by small employers in this State or their employees. Establishes requirements for the option to be provided along with conditions for premiums to be charged. Includes the requirement that providers of health care, including health care facilities, who participate in Medicaid or the Public Employees' Benefits Program or provide care to injured employees under the State's workers' compensation program to enroll in the Public Option as a participating provider of health care.

Effective: Vary from June 9, 2021 to January 1, 2025. The premium rate caps which apply to the public option sunset on January 1, 2030.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8151/Overview>

GOVERNMENT: Local**AB 63 – Expands Use of Stabilization Fund**

Expands the use of local government stabilization fund to include mitigating the effects of an emergency which is declared by the local government.

Effective: October 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7316/Overview>

AB 253 – Open Meeting Law: Remote Meetings

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7713/Overview>

SB 327 – Trade Practice: Discrimination

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7961/Overview>

SB 423 – Property Tax: Commission to be paid

Requires the Department of Taxation to retain a commission from the revenue received as compensation for the costs of collecting centrally assessed property interstate or intercounty taxes before remitting the revenue to the county.

Effective: July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8154/Overview>

EDUCATION: K-12**AB 253 – Open Meeting Law: Remote Meetings**

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7713/Overview>

SB 327 – Trade Practice: Discrimination

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7961/Overview>

SB 450 – School Bond Rollover

Authorizes the board of trustees of a school district to issue general obligation bonds for a period of 10 years without voter approval, regardless of whether the question was approved more than 10 years before March 4, 2025 and as long as the rollover can be paid by the existing property tax debt rate and has completed the federal registration.

Effective: June 7, 2021

NTA Note: This is the third allowed rollover. The first was in 1997 with voter approval and the second in 2015 without voter approval.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8208/Overview>

EDUCATION: NSHE**AB 253 – Open Meeting Law: Remote Meetings**

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7713/Overview>

AB 262 – Tuition Charges: Exemption

Requires the Board of Regents of the University of Nevada to grant a waiver of registration fees, per credit fees, or other fees associated with course enrollment and laboratory fees for a Native American student who is a member or descendant of a federally recognized tribe whose boundaries are located all or part within this state and who has completed the application for Federal Student Aid.

Effective: July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7728/Overview>

SB 327 – Trade Practice: Discrimination

Refer to BUSINESS ISSUES this issue for summary.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7961/Overview>

GENERAL INTEREST**AB 321 – Mail Ballots and Signatures**

Requires county and city clerks to mail all registered voters a mail ballot for all elections. Adds criteria and timelines for voter registration updates, polling places, ballot drop boxes, and voter identification

Effective: June 2, 2021 for regulations and administrative tasks and January 1, 2022 for all other purposes.

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7842/Overview>

AB 441 – Legislators: Procedures

Authorizes the allocation of the legislative measures requested by a legislator whose office becomes vacant. Revises the provisions governing when a Legislator may use unspent campaign contributions. Establishes a time frame when a Legislator who has been appointed to fill a vacancy may solicit or accept monetary contributions.

Effective: June 4, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8110/Overview>

SB 458 – K-12 Public Education Funding

Extensive bill that includes an appropriation of \$1,396,939,483 in FY 2021/22 and \$1,223,780,931 in FY 2022/23 from the General Fund to the Pupil-Centered Funding Plan Account in the State Education Fund, apportioning the State Education Fund, base per-pupil funding and weighted funding at \$10,204 per pupil.

Effective: Vary from June 4, 2021 to July 1, 2021

<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/8227/Overview>

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