

CHAPTER.....

AN ACT relating to taxation; authorizing the governing body of a flood management authority under specified circumstances to adopt a resolution establishing a flood control project needs committee to recommend the imposition of certain taxes, fees, rates, charges, levies or assessments to fund the approved flood management projects of the flood management authority; providing that if such a committee is established and submits its recommendations to the governing body of the flood management authority and the board of county commissioners within the time prescribed, the governing body of the flood management authority is required to impose certain recommended fees, rates or charges and the board of county commissioners is required to submit a question to the voters at the 2018 General Election asking whether the other recommended taxes, fees, levies or assessments should be imposed in the county; requiring the board of county commissioners to adopt an ordinance imposing any such taxes, fees, levies or assessments that are approved by the voters; providing for the use of the proceeds of such taxes, fees, rates, charges, levies or assessments for approved flood management projects; providing that if a flood control project needs committee is established, the committee is required to obtain information and submit a report concerning certain flooding issues in the county; providing for the prospective expiration of the authority of a governing body to establish such a committee; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

**Section 1** of this bill authorizes the governing body of a flood management authority to establish by resolution a flood control project needs committee to recommend the imposition of certain: (1) flood management fees, rates, charges, levies or assessments; or (2) taxes for consideration by the voters at the 2018 General Election to fund the approved flood management projects of the flood management authority.

**Sections 2 and 3** of this bill provide that if such a committee is established, the committee: (1) must recommend the imposition of certain flood management fees, rates, charges, levies or assessments; and (2) may recommend the imposition of one or more other taxes. The taxes which may be recommended for imposition are: (1) an additional tax on the gross receipts from the rental of transient lodging in the county; (2) a supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, roads and highways of the county; (3) an additional tax on the transfer of real property in the county; (4) an additional



property tax in the county; and (5) any other tax, fee, levy or assessment the county is authorized under the law of this State to impose. The recommendations of the committee must specify the rate or rates for each of the recommended taxes, fees, rates, charges, levies or assessments and may specify the period during which the recommended taxes, fees, rates, charges, levies or assessments will be imposed. The committee may dissolve itself without making recommendations if the committee is unable to develop recommendations because of a lack of sufficient documentation or technical information necessary to make such recommendations. However, if the committee submits its recommendations to the governing body of the flood management authority and the board of county commissioners on or before April 2, 2018: (1) the governing body of the flood management authority is required to impose the recommended flood management fees, rates or charges; and (2) the board of county commissioners is required to submit a question to the voters at the November 6, 2018, General Election asking whether any of the other taxes, fees, levies or assessments recommended by the committee should be imposed in the county. If a majority of the voters approve the question, the board of county commissioners is required to impose the approved taxes, fees, levies and assessments at the rate or rates specified in the question submitted to the voters. If a majority of the voters approve the imposition of an additional property tax, the additional rate is exempt from the partial abatement of property taxes on certain property and the requirement that taxes ad valorem not exceed \$3.64 on each \$100 of assessed valuation.

**Section 4** of this bill provides that the proceeds resulting from the imposition of such taxes, fees, rates, charges, levies and assessments: (1) must be deposited in the fund for flood management projects of the flood management authority; and (2) may be pledged to the payment of the principal and interest on bonds or other obligations issued for approved flood management projects.

**Section 5** of this bill provides that if a flood control project needs committee is established, the committee must conduct meetings to receive information and evidence about flooding issues in the county and provide a report to the Governor, the Legislature, the regional planning commission, the board of county commissioners, the city council or other governing body of each city in the county and the governing body of the flood management authority of the county.

**Section 6** of this bill provides that the provisions of this bill authorizing the governing body of a flood management authority to establish such a flood control project needs committee expire by limitation on April 2, 2018.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

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THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** 1. The governing body of a flood management authority may, by resolution, establish a flood control project needs committee to recommend the imposition of one or more of the taxes, fees, rates, charges, levies or assessments described in sections 2 and 3 of this act to fund the approved flood management projects of the flood management authority. If such a resolution is adopted, the committee must be appointed consisting of:



(a) The chief executive officer of the flood management authority, who serves ex officio, or his or her designee.

(b) One Senator whose legislative district includes all or part of the flood management authority. If the legislative district of more than one Senator includes the flood management authority, those Senators shall jointly appoint the member to serve.

(c) One member of the Assembly whose legislative district includes all or part of the flood management authority. If the legislative district of more than one member of the Assembly includes the flood management authority, those members of the Assembly shall jointly appoint the member to serve.

(d) One member who is a representative of the Nevada Association of Realtors, or its successor, appointed by that Association.

(e) One member who is a representative of the Retail Association of Nevada, or its successor, appointed by that Association.

(f) One member appointed by the board of county commissioners.

(g) If the county includes one or more cities, the mayor of each such city shall appoint a member to serve.

(h) One member who is a representative of a labor organization, appointed by the State of Nevada AFL-CIO, or its successor.

(i) One member of the general public, appointed by the Governor of the State of Nevada.

(j) One member who represents economic development in the county, appointed by the regional development authority, as defined in NRS 231.009, for that county.

(k) One member who represents gaming, appointed by the gaming association with the largest membership in the county or, if there are no members of a gaming association in the county, the governing body of the flood management authority.

(l) One member who represents business or commercial interests, other than gaming, appointed by the local chamber of commerce with the largest membership in the county or, if there is no local chamber of commerce in the county, the governing body of the flood management authority.

(m) One member who represents homebuilders in the county, appointed by the association of homebuilders with the largest membership in the county or, if there are no members of an association of homebuilders in the county, the governing body of the flood management authority.



(n) One member who represents the largest airport in the county, if any, appointed by that airport's governing board as a nonvoting member of the committee.

(o) One member representing commercial developers in the county, appointed by the Northern Nevada Chapter of NAIOP Commercial Real Estate Development Association, or its successor.

2. The members appointed pursuant to paragraphs (f), (g) and (i) to (o), inclusive, of subsection 1 must be residents of the county.

3. Any vacancy occurring in the appointed membership of a committee established pursuant to subsection 1 must be filled in the same manner as the original appointment not later than 30 days after the vacancy occurs.

4. If a committee is established pursuant to subsection 1, the committee shall hold its first meeting upon the call of the chief executive officer of the flood management authority as soon as practicable after the appointments are made pursuant to subsection 1. At the first meeting of the committee, the members of the committee shall elect a Chair.

5. A majority of the voting members of a committee established pursuant to subsection 1 constitutes a quorum for the transaction of business, and a majority of those members present at any meeting is sufficient for any official action taken by the committee.

6. If a committee is established pursuant to subsection 1, the chief executive officer of the flood management authority shall provide administrative support to the committee.

7. As used in this section, "flood management authority" has the meaning ascribed to it in NRS 244A.0293.

**Sec. 2.** 1. Except as otherwise provided in subsection 2, if a flood control project needs committee is established pursuant to subsection 1 of section 1 of this act, the committee shall, on or before April 2, 2018:

(a) Prepare recommendations for the imposition of one or more of the taxes, fees, rates, charges, levies or assessments described in this section and section 3 of this act, or any combination thereof, in the county to provide funding to the flood management authority for one or more approved flood management projects, as defined in NRS 244A.0297. The recommendations:

(1) Must include a proposal for the imposition of a fee, rate or charge that the governing body of a flood management authority is authorized to impose for services or facilities rendered by the flood management project pursuant to NRS 244A.063 and 268.738



and any interlocal agreement entered into pursuant to chapter 277 of NRS;

(2) May include a proposal for the imposition of one or more of the taxes, fees, levies or assessments described in section 3 of this act in the county; and

(3) Must specify the proposed rate or rates for each of the recommended taxes, fees, rates, charges, levies or assessments and may specify the period during which one or more of the recommended taxes, fees, rates, charges, levies or assessments will be imposed.

(b) Submit the recommendations to the governing body of the flood management authority and the board of county commissioners.

2. If a flood control project needs committee is established pursuant to subsection 1 of section 1 of this act and the committee is unable to develop the recommendations required by subsection 1 because of a lack of sufficient documentation or technical information necessary to develop such recommendations, the committee may dissolve itself without submitting the recommendations required by subsection 1. If the committee dissolves itself pursuant to this subsection, the committee must submit the report required by paragraph (b) of subsection 1 of section 5 of this act and include in the report a summary of the meetings conducted by the committee and the reason that the committee was unable to develop the recommendations required by subsection 1.

3. Upon the receipt of recommendations pursuant to subsection 1:

(a) The governing body of a flood management authority shall impose the fee, rate or charge recommended pursuant to subparagraph (1) of paragraph (a) of subsection 1 at the rate or rates and for the period or periods specified in the recommendations submitted pursuant subsection 1, if the period was specified in those recommendations. The fee, rate or charge must be administered and enforced in the same manner as similar fees, rates or charges imposed pursuant to NRS 244A.063 and 268.738 and any interlocal agreement entered into pursuant to chapter 277 of NRS.

(b) The board of county commissioners shall, at the General Election on November 6, 2018, submit a question to the voters of the county asking whether any of the taxes, fees, levies or assessments recommended pursuant to subparagraph (2) of paragraph (a) of subsection 1 should be imposed in the county. The question submitted to the voters of the county must specify the



proposed rate or rates for each of the recommended taxes, fees, levies or assessments and the period during which each of the recommended taxes, fees, levies or assessments will be imposed, if the period was specified in the recommendations submitted pursuant to subsection 1. If the question submitted to the voters pursuant to this subsection asks the voters of the county whether to impose the tax described in subsection 4 of section 3 of this act or any other property tax, the question must state that any such tax imposed is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724.

4. If a majority of the voters voting on the question submitted to the voters pursuant to paragraph (b) of subsection 3 vote affirmatively on the question:

(a) The board of county commissioners shall impose the recommended taxes, fees, levies or assessments in accordance with the provisions of section 3 of this act and at the rate or rates specified in the question submitted to the voters pursuant to paragraph (b) of subsection 3.

(b) If the question recommended the imposition of the tax described in subsection 4 of section 3 of this act or any other property tax:

(1) Any such tax imposed is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724.

(2) The provisions of NRS 361.453 do not apply to any such tax imposed.

5. The taxes, fees, rates, charges, levies and assessments imposed pursuant to this section must be imposed notwithstanding the provisions of any specific statute to the contrary and, except as otherwise specifically provided in sections 1 to 4, inclusive, of this act, such taxes, fees, rates, charges, levies and assessments are not subject to any limitations set forth in any statute which authorizes the board of county commissioners to impose such taxes, fees, rates, charges, levies and assessments, including, without limitation, any limitations on the maximum rate or rates which may be imposed or the duration of the period during which such taxes, fees, rates, charges, levies and assessments may be imposed.

**Sec. 3.** 1. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a tax on the gross receipts from the rental of transient lodging, in addition to all other taxes imposed on the revenue from the rental of transient lodging, the board of county commissioners shall impose a tax on the gross



receipts from the rental of transient lodging at the rate specified in the question presented to the voters pursuant to section 2 of this act. The tax must be imposed throughout the county, including its incorporated cities, upon all persons in the business of providing transient lodging. The tax must be administered and enforced in the same manner as similar taxes imposed pursuant to chapter 244 of NRS on the revenue from the rental of transient lodging are administered and enforced.

2. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, roads and highways of the county, the board of county commissioners shall, in addition to any supplemental governmental services tax imposed pursuant to NRS 371.043 or 371.045, impose a supplemental governmental services tax at the rate specified in the question presented to the voters pursuant to section 2 of this act on each vehicle based in the county except:

(a) A vehicle exempt from the governmental services tax pursuant to chapter 371 of NRS; or

(b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.

↳ The tax must be administered and enforced in the same manner as the taxes imposed pursuant to NRS 371.043 and 371.045 are administered and enforced.

3. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a tax on transfers of real property, in addition to all other taxes imposed on transfers of real property pursuant to chapter 375 of NRS, the board of county commissioners shall impose a tax at the rate specified in the question presented to the voters pursuant to section 2 of this act on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100. The amount of the tax must be computed on the basis of the value of the real property that is the subject of the transfer or land sale installment contract as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030.

4. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending an increase in the rate of the tax levied in accordance



with NRS 361.460, the board of county commissioners shall, in addition to any tax levied in accordance with NRS 361.460, levy a tax on the assessed valuation of taxable property within the county in the amount described in the question presented to the voters pursuant to section 2 of this act. The tax must be administered and enforced in the same manner as the tax imposed pursuant to NRS 361.460 is administered and enforced.

5. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of any other tax, fee, levy or assessment not described in subsections 1 to 4, inclusive, that the county is authorized under the law of this State to impose, the board of county commissioners shall levy or otherwise impose such a tax, fee, levy or assessment at the rate or rates specified in the question presented to the voters pursuant to section 2 of this act. Each tax, fee, levy or assessment must be administered and enforced as provided for under the laws of this State.

**Sec. 4.** The proceeds of any taxes, fees, rates, charges, levies and assessments imposed pursuant to sections 2 and 3 of this act:

1. Must be deposited in the flood management authority's fund for flood management projects to be held and, except as otherwise provided in subsection 2, expended to pay the costs of one or more of the approved flood management projects set forth in NRS 244A.0297.

2. May be pledged to the payment of principal and interest on bonds or other obligations issued for one or more of the approved flood management projects set forth in NRS 244A.0297. The proceeds of such taxes, fees, rates, charges, levies and assessments so pledged may be treated as pledged revenues for the purposes of subsection 3 of NRS 350.020, and the governing body of the flood management authority may issue bonds for those purposes in accordance with the provisions of chapter 350 of NRS.

**Sec. 5.** 1. If a flood control project needs committee is established pursuant to subsection 1 of section 1 of this act, the committee shall, not later than 18 months after the date of the first meeting of the committee:

(a) Conduct meetings at which the committee receives information and evidence concerning the issue of flooding in areas of the county not covered by a plan for protection against floods which is adopted by the flood management authority of the county, regardless of the source or cause of such flooding; and

(b) Submit a report to the Governor, the Director of the Legislative Counsel Bureau for transmission to the next session of



the Legislature, the regional planning commission in the jurisdiction of the flood management authority, the board of county commissioners, the city council or other governing body of each incorporated city in the county and the governing body of the flood management authority. The report must contain:

(1) A summary of any existing flood management plans adopted by the county or an incorporated city located within the county, including, without limitation, any policy or capital improvement recommendations included in such plans;

(2) A description of the areas of the county which are most affected by flooding and which are not covered by the plan for protection against floods which is adopted by the flood management authority of the county;

(3) A description of the source of flooding in the areas of the county described pursuant to subparagraph (2);

(4) A compilation of projects suggested in existing community planning documents that would address known areas of flooding in the county;

(5) Recommendations for flood protection or mitigation measures for known sources of flooding and sources of flooding identified during the course of the meetings conducted pursuant to paragraph (a); and

(6) Recommendations of issues that need further study and modeling.

2. As used in this section, "flood management authority" has the meaning ascribed to it in NRS 244A.0293.

**Sec. 6.** 1. This act becomes effective upon passage and approval.

2. Section 1 of this act expires by limitation on April 2, 2018.

