

TAX TOPICS

A Publication of the Nevada Taxpayers Association serving the citizens of Nevada since 1922

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LEGISLATIVE ENACTMENTS - PART 2: FEES

This issue of Tax Topics summarizes the fee bills that were enacted by the 72nd regular legislature and the 2nd special session. The first bill reported below, SB 2, was considered part of the Tax Package and accounted for approximately \$35 million of the \$836 million the package generated in new revenue.

The full text of all bills can be read or downloaded by logging onto: www.leg.state.nv.us, click on "session information", identify the Session - 72nd Regular or 20th Special - then scroll down to "Bill Information" and click onto "History of Legislation".

The fees reported in this issue are listed by the following categories: Secretary of State; Business; Trade and Industry; Occupational and Professional; and Miscellaneous. Please Note: Bills which impact both a business, trade or industry and occupational or professional categories are listed under both headings.

CORRECTION: Issue 3-03 of **TAX TOPICS** incorrectly reported the new tax rate for "Malt Beverages (Beer) as 15¢, it should have been reported as 16¢.

SECRETARY OF STATE FEES

Special Thanks to Derek Rowley of Corporate Service Center, Inc. of Reno for allowing us to use the summary of increases he prepared for SB 2 of the 20th Special Session.

SB 2 OF 20TH SPECIAL SESSION Effective at various times ranging from 9/1/2003 to 1/1/2004.

SERVICE	WAS	NOW	NOTES
DOCUMENT CORRECTION	\$150	\$175	
RESIDENT AGENT RESIGNATION	\$40	\$100	Plus \$1 for each additional entity on a list
RESIDENT AGENT NAME CHANGE		\$100	Plus list of represented companies, applies to the RA changing its name
INITIAL LIST OF OFFICERS & DIRECTORS	\$165	\$125	
ANNUAL LIST OF OFFICERS	\$85	\$125	for less than \$75,000 authorized shares
	\$0	\$175	for between \$75k and \$200k authorized
	\$0	\$275	for between \$200k and \$500k authorized
	\$0	\$375	for between \$500k and \$1 mill authorized
	\$0	\$375	for first \$1 million authorized
	\$0	\$275	for each additional \$500k or fraction thereof, Capped at \$11,100

SB 2 OF THE 2ND SPECIAL SESSION CONTINUED

SERVICE	WAS	NOW	NOTES
RESIGNATION OF OFFICER OR DIRECTOR	\$0	\$75	Previously, there was no fee.
DEFAULT PENALTY	\$50	\$75	
REINSTATEMENT	\$200	\$300	
AMENDMENT	\$150	\$175	
ARTICLES OF INCORPORATION	\$175 \$225 \$325 \$425 \$425 \$225	\$75 \$175 \$275 \$375 \$375 \$275	For first \$75k of authorized shares For between \$75k and \$200k authorized For between \$200k and \$500k authorized For between \$500k and \$1 million authorized First \$1 million authorized Each additional \$500k or fraction thereof
MAXIMUM FEE FOR ARTICLES OF INC	\$25,000	\$35,000	
CERTIFICATE OF TERMINATION OR WITHDRAWAL	\$150	\$175	
RESTATED ARTICLES OF INCORPORATION	\$150	\$175	
DISSOLUTION	\$60	\$75	
CHANGE OF RESIDENT AGENT	\$30	\$60	
CERTIFIED COPY OF ARTICLES	\$20	\$30	
CERTIFIED COPY OF GENERAL CORPORATION LAWS	\$20	\$30	
NAME RESERVATION	\$20	\$25	
CERTIFICATE OF CORPORATE EXISTENCE	\$40	\$50	
COPY CHARGE, PER PAGE	\$1	\$2	
EXAMINATION AND PROVISIONAL APPROVAL OF DOCUMENT	\$100	\$125	
RESIDENT AGENT (R.A.)REGISTRATION	\$250	\$500	
AMENDMENT OF R.A. REGISTRATION	\$0	\$50	Previously there was no fee..
FOREIGN CORPORATION WITHDRAWAL	\$60	\$75	
NONPROFIT DOCUMENT CORRECTION ANNUAL LIST DEFAULT FEE REINSTATEMENT ARTICLES, AMENDMENTS, DISSOLUTION	\$0 \$15 \$5 \$50 \$25	\$25 \$25 \$50 \$100 \$50	Previously there was no fee.
CORPORATION SOLE CORRECTION ARTICLES, AMENDMENT, DISSOLUTION ANNUAL LIST DEFAULT REINSTATEMENT	\$0 \$25 \$0 \$0 \$0	\$25 \$50 \$25 \$50 \$100	Previously there was no fee. Previously, not required to file an annual list Previously there was no fee. Previously there was no fee.
"INVESTIGATIONS PENALTY"	\$0	\$100,000	Only when 25% market share in state & has had 5 or more investigations in 5 years
SOS SERVICE OF PROCESS FEE	\$10	\$100	Previously there was no fee.

SB 2 OF THE 2ND SPECIAL SESSION CONTINUED

SERVICE	WAS	NOW	NOTES
LLLP ANNUAL LIST	\$0	\$175	Previously there was no fee.
LLLP REGISTRATION	\$0	\$100	This fee is in addition to the LP filing fee of \$75
TRUST CANCELLATION	\$175	\$75	
BROKER-DEALER LICENSE	\$150	\$300	
LLC ARTICLES OF ORGANIZATION	\$175	\$75	
SECURITY SALES REPRESENTATIVE LICENSE	\$55	\$110	
INVESTMENT ADVISER (I.A.) LICENSE	\$150	\$300	
I.A. REPRESENTATIVE LICENSE	\$55	\$110	
SECURITIES LICENSE REINSTATEMENT FEE	\$25	\$50	
REGISTRATION STATEMENT MINIMUM FEE MAXIMUM FEE	\$350 \$2,500	\$700 \$5,000	Raised from .1% to .2% of maximum offering price
OPEN-END MANAGEMENT CO. REGISTRATION	\$500	\$1,000	
ALL OTHER SECURITIES FES			All Securities Fees are doubled
ARTICLES OF MERGER	\$325	\$350	
UCC INITIAL STATEMENT UP TO 2 PAGES OVER 2 PAGES BY ALTERNATE MEDIUM	\$20 \$40 \$10	\$40 \$60 \$20	Plus \$2 for every page over 20 pages
UCC COPY CHARGE PUBLIC FINANCING STATEMENT TRANSACTION	\$1 \$40 \$20	\$2 \$60 \$40	
SECRETARY OF STATE CERTIFICATION	\$10	\$20	
25 HOUR FILING SERVICE	\$100	\$125	

OTHER SECRETARY OF STATE FEES

BILL #	DESCRIPTION
AB 92	SECURITY INSTRUMENTS - Increases the fee for filing a security instrument to \$20 if less than 2 pages, \$40 over two pages, \$1 additional for all pages over 40. Effective: 10/1/2003
SB 112	CERTIFIED COPIES - Raises certified copies fee from \$10 to \$20; deletes \$1.00 per page copy charge; allows Secretary of State to provide by regulation for charges for copies, certificates, etc.; adds \$25 charge for returned checks. Effective: 7/1/2003
SB 124	CORPORATE FILINGS - Requires corporate filing of officers to include fee of \$100,000 if five or more investigations in last five years. Fee to Attorney General's investigative account. Effective: 10/1/2003
SB 436	RECORDS CORRECTION - New fee of \$25 for correcting records already recorded. Effective: 10/1/2003

BUSINESS, TRADE AND INDUSTRY FEES

CATEGORY	BILL #	DESCRIPTION
GENERAL BUSINESS AND PROFESSIONS	SB 250	ALL REGULATORY BODIES - allowed to recover any costs or fees incurred in disciplinary actions. Effective: 7/1/2003
GENERAL BUSINESS	SB 186	PAYROLL WITHHOLDING FEES - New fee of \$2 for each payment of child support withheld from employee's paycheck, charged by the State Controller and put into an account administered by the State Welfare Administrator for each enforcing authority. Effective: 7/1/2003
AGRICULTURE - GENERAL	AB 71	DEPARTMENT OF AGRICULTURE - Fees to be set by regulation for any advertising in department publications. Effective: 7/1/2003
AGRICULTURE - RECOVERY OF COSTS	AB 130	DEPARTMENT OF AGRICULTURE - Authorizes Department to add new fees to be set by regulation to cover costs for any service, product or publication provided by the Department. Effective: 7/1/2003
AGRICULTURAL - ORGANIC PRODUCTION OR HANDLING	AB 75	DEPARTMENT OF AGRICULTURE - New fees to be set by regulation for annual registration as producer or handler of organic agriculture products. Effective: 7/1/2003
CAR DEALER'S AND REBUILDERS	SB 501	DEPARTMENT OF MOTOR VEHICLES - New fee of \$8.25 for processing of a dealer's report of sale, dealer's report of long-term lease, and rebuilder's certificate. Effective: 10/1/2003
CEMETERIES AND CREMATORIES	SB 323	FUNERAL BOARD - Licensing and Fees - New fees ranging from \$75 to \$375 for exam, licensing and renewal of license. Effective: 7/1/2003
CONSTRUCTION - DEFECT INVESTIGATION	SB 241	STATE CONTRACTORS BOARD -The Board may charge and collect reasonable fees, adopted by regulation, for investigation of construction defects. Fees to be paid by licensees. Effective: 8/1/2003
CONSTRUCTION - TRANSPORTATION PLANS REVIEW	AB 401	DEPARTMENT OF TRANSPORTATION OR GOVERNMENT ENTITY - is required to charge new, reasonable fees for reviewing plans of a private entity that wants to build/operate transportation facilities. Effective: 7/1/2003
DAIRIES	AB 111	DEPARTMENT OF AGRICULTURE - New annual dairy fees ranging from \$20 to \$500 on all sizes of dairies plus new \$200 Dairy Commission fee for review of construction plans and \$50 for remodel plans. Effective: 10/1/2003
ESCROW AGENCIES AND MORTGAGE COMPANIES	AB 490	DIVISION OF MORTGAGE LENDING - Establishes new State agency with licensing and renewals fees ranging from \$100 to \$500 for bankers, brokers, agents, advertisers. Effective: 7/21/2003.
EMISSION CONTROL STATIONS	SB 500	DEPARTMENT OF MOTOR VEHICLES - Increases fee for emission control forms for inspection stations from \$5 to \$6 each. Effective: 7/1/2003
FINANCIAL INSTITUTIONS	AB 493	DIVISION OF FINANCIAL INSTITUTIONS - Allows a "reasonable" quarterly assessment to cover all costs of Commissioner and Division of Financial Institutions. Effective: 7/1/2003
HIGHLY HAZARDOUS MATERIALS STORAGE	SB 201	STATE EMERGENCY RESPONSE COMMISSION - Changes the cap from \$5,000 to \$15,000 for fees that may be charged to entities that store highly hazardous materials. Effective: 7/1/2003

BUSINESS, TRADE AND INDUSTRY FEES CONTINUED

CATEGORY	BILL #	DESCRIPTION
FERTILIZERS AND MINERALS -RESTRICTED USE	AB 193	DEPARTMENT OF AGRICULTURE - New fees to be set by regulation for annual registration of sellers of restricted use fertilizers and minerals. Effective: 1/1/2004 for implementation.
INSURANCE/EXTERNAL REVIEW ORGANIZATIONS	AB 79	COMMISSIONER OF INSURANCE - New fee to be set by regulation for certification of External Review Organizations by Insurance Commissioner. Effective: 7/1/2004
INSURANCE/EXTERNAL REVIEW ORGANIZATIONS	SB 320	COMMISSIONER OF INSURANCE - New fees set by regulation for issuing and renewing certifications for external review organizations. Effective: 10/1/2003
INSURANCE/RISK PURCHASING GROUPS	AB 453	COMMISSIONER OF INSURANCE - New registration and renewal fees of \$100 for registration and annual renewal of Risk Purchasing Groups (RPG). Effective: 10/1/2003
LIMOUSINE OPERATORS	AB 518	TRANSPORTATION SERVICES AUTHORITY (TSA)- Limousine operators to pay new annual \$100 fee per limousine. Also increases fines and penalties for operating a limousine without registering with TSA. Effective: 6/11/2003
MANUFACTURED HOUSING	AB 262	MANUFACTURED HOUSING DIVISION - Inspection and certification of manufactured housing New fees to be set by regulation for inspection and certificates. Effective: 7/1/2003.
NURSING FACILITIES	AB 395	DIVISION OF HEALTH CARE FINANCING AND POLICY - Each facility for intermediate care and skilled nursing shall pay a fee equal to 6% of total annual gross revenue for service provided by all facilities in Nevada, deposited to the Fund to Increase the Quality of Nursing Care. Effective: 7/1/2003
NURSERIES AND PEST CONTROL	SB 172	DEPARTMENT OF AGRICULTURE - New fees and penalties to be set by regulation for license and renewal of seller of nursery stock and persons engaged in pest control. Effective: 7/1/2003
PESTICIDE	AB 91	DEPARTMENT OF AGRICULTURE - New fees to be set by regulation for annual registration of all pesticide brands. Effective for implementation: 1/1/2004
PHARMACEUTICAL MANUFACTURER & WHOLESALER	SB 425	STATE BOARD OF PHARMACY - Increases the license renewal fee from \$400 to \$500 and adds a new license fee of \$50 for a pharmaceutical technician in training. Effective: 10/1/2003
RANCHING	SB 486	DEPARTMENT OF AGRICULTURE - Authorizes adoption of regulations to create new brand inspection fees for sheep; revise cattle brand inspection fees. Abolishes the State Board of Sheep Commissioners and the Nevada Beef Council; repeals the tax to promote beef. Effective: 7/1/2003.
REAL ESTATE	SB 428	REAL ESTATE DIVISION - New fees to be set by regulation for conducting business electronically; examinations and investigations for permits. Increases all current license and permit fees and renewals and adds new categories with new fees. Also, adds administrative penalties up to \$5,000. Effective: 7/1/2003
TAXICAB COMPANIES	SB 288	TAXICAB AUTHORITY - Increases fee from 15 cents per mile to 20 cents per mile that taxis must pay and increases driver permits from \$20 to \$40 and renewals from \$5 to \$10. Effective: 7/1/2003
TELEMARKETING	AB 232	ATTORNEY GENERAL - New fee of up to \$1,000 for telemarketers to obtain "Do Call List" Effective: 7/1/2004

BUSINESS, TRADE AND INDUSTRY FEES CONTINUED

CATEGORY	BILL #	DESCRIPTION
TRAVEL AGENCIES, TOUR BROKERS AND OPERATORS	AB 343	CONSUMER AFFAIRS DIVISION - Tour brokers, operators and travel agents must pay an annual registration fee of \$25 plus \$100 annually. Effective: 10/1/2003
COMMERCIAL WEIGHING AND MEASURING EQUIPMENT	SB 485	DEPARTMENT OF AGRICULTURE - Authorizes the adoption of regulations to create a new annual license fee for all commercial weighing and measuring equipment; and to create a new license and annual fee for public weighmasters; and imposes new civil penalties. Effective: 1/1/2004 for implementation.

OCCUPATIONAL AND PROFESSIONAL FEES

CATEGORY	BILL #	DESCRIPTION
ATHLETIC TRAINERS	SB 27	BOARD OF ATHLETIC TRAINERS - Creates a new board and sets new fees ranging from \$50 to \$250 for examination, licensing and annual registration of athletic trainers. Effective: 10/1/2003
COMMERCIAL DRIVERS	SB 483	DEPARTMENT OF MOTOR VEHICLES - Requires applicants for a commercial drivers license with a hazardous materials endorsement to submit a complete set of fingerprints and pay a new fee to cover costs of processing a background check. Effective: 10/1/2003
DETOXIFICATION TECHNICIAN	SB 248	BOARD OF EXAMINERS FOR ALCOHOL AND DRUG ABUSE COUNSELORS - New licensing certifying detoxification technicians. Fees charged are the same as for alcohol and drug abuse counselors. Adds a new \$150 fee for approving a course of education. Effective: 7/1/2003
DISPENSING OPTICIANS	AB452	BOARD OF DISPENSING OPTICIANS - New a new limited license with a renewal fee \$200 and imposes \$500 for an annual delinquency fee in addition to an annual renewal fee; moving to inactive list \$300; changes cap from \$200 to \$500 for a dispensing optician. Effective for fee changes: 2/1/2004
EMBALMERS AND MORTICIANS	SB323	FUNERAL BOARD- Licensing and Fees- New fees ranging from \$75 to \$375 for exam, licensing and renewal of license. Effective: 7/1/2003.
GARLIC AND ONION GROWERS'	SB 484	GARLIC AND ONION GROWERS' ADVISORY BOARD - Removes the option for a refund of the \$10 per acre assessment. Effective: 7/1/2003
HUNTING GUIDES & LICENSING AGENTS	SB 420	DEPARTMENT OF WILDLIFE - New fee of \$100 for licensing agents; and increases all licenses, permits and fees including boat registration and hunting guides. Effective: 1/1/2004 for implementation.
MANUFACTURED HOUSING SALESMEN AND MANAGERS	AB 212	MANUFACTURED HOUSING DIVISION - Manufactured housing personnel annual license fee increase: Salesman \$25 increase to \$75; Manager \$50 increase to \$100. Effective: 5/28/2003
MORTGAGE LENDING AGENTS	AB 490	DIVISION OF MORTGAGE LENDING - Establishes a new State agency with licensing and renewals fees ranging from \$100 to \$500 for bankers, brokers, agents, advertisers. Effective: 7/21/2003
PODIATRY	AB 231	STATE BOARD OF PODIATRY - New fee for limited license. Fee to be same amount as an unlimited license. Effective: 5/20/2003
PROBLEM GAMBLING COUNSELORS	SB 351	BOARD OF EXAMINERS FOR ALCOHOL, DRUG AND GAMBLING COUNSELORS New fees of \$300 for licensing and \$75 for renewal for Problem Gambling Counselors. Effective: 1/1/04 for implementation.

MISCELLANEOUS FEES

CATEGORY	BILL #	DESCRIPTION
ADMINISTERING GRANTS	SB 144	DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES - Authorizes a new fee from grant recipients to cover the cost of administration of federal grants under the Land and Water Conservation Fund. Effective: 6/11/2003.
DEATH CERTIFICATE COPIES	AB 381	STATE REGISTRAR - Increases the fee for a copy of a death certificate from \$8 to \$9. Effective: 7/1/2003.
BIRTH AND DEATH CERTIFICATES	AB 550	STATE REGISTRAR - Increases the fee for copies of birth certificates from \$5 to \$7 and death certificates from \$8 to \$9. Effective: 10/1/2003
CITY SPECIAL ASSESSMENT	AB 135	CITIES -Authorizes special assessments by cities to abate nuisances, dangerous or noxious conditions. Effective: 7/1/2003
COMMON-INTEREST COMMUNITIES	SB100	COMMON-INTEREST COMMUNITIES COMMISSION - Authorizes a fee to cover the cost of issuing a certificate for management of a community. Effective: 1/1/2004 for implementation.
HUNTING LICENSES	SB 420	WILDLIFE DIVISION - New fee of \$10 for game bird hunting; new habitat conservation fee of \$3 on all hunting and fishing licenses; new fee of \$100 for licensing agents; and increases <u>all</u> licenses, permits and fees including boat registration and hunting guides. Effective: 1/1/2004 for implementation.
IDENTIFICATION CARDS	SB 483	DEPARTMENT OF MOTOR VEHICLES (DMV)- Makes ID cards renewable every 4 years with a renewal fee of \$3 for persons under 18 and \$9 for persons between 18 and 65. Effective: 10/1/2003
SPECIAL LICENSE PLATES	AB 19	DMV - Authorizes "United We Stand" plates if orders for 1,000 are received.. Same fees as "prestige" plates, plus initial fee of \$25 and \$20 additional on renewal. Effective: 10/1/2003
	AB 192	DMV - Authorizes the creation of souvenir plates that support charitable organizations and provides them (for a fee) to the charitable organization for resale for the benefit of the charitable organization. It also adds new fees of an additional \$25 for initial plate and \$20 renewal for plates that encourage organ donation. New fees from this plate go to the Anatomical Gift Account. Effective: 7/1/200.
	AB 239	DMV - Authorizes the issuance of vintage license plates for vehicles manufactured in 1942 or earlier. Vintage plates to look like the plate issued in the year the vehicle was manufactured. An additional fee of \$35 for initial and \$10 for renewal. Allows money in specialty plate account to be used by DMV to update technology. Effective: 10/1/2003
	AB 358	DMV - Authorizes new plates for naturalized citizenship and conservation of wetlands. Additional fees of \$25 per plate and \$20 for renewals go to the "Immigrant Workers Citizenship Project" for the naturalized citizenship plate and the same fees for the wetlands conservation plate to go to Ducks Unlimited. Also, authorizes anyone else to request special plates with additional fees to support their cause. (Must have 1,000 signatures.) Creates a Committee on Special License plates made up of 5 legislators and 3 non-voting members to approve or disapprove all applications. Limit of 25 special designs at any one time. Effective 7/1/2003.
COURT - CIVIL FILINGS	SB 106	DISTRICT AND SUPREME COURTS - Imposes a new fee of \$30 on civil actions in District Court and a Supreme Court "automation" fee of \$50. Effective: 7/1/2003.

MISCELLANEOUS FEES CONTINUED

CATEGORY	BILL #	DESCRIPTION
COURTS - MISDEMEANORS	AB 29	MUNICIPAL AND JUSTICE COURTS - Adds \$7 assessment per misdemeanor plus \$10 increase in all administrative assessments on fines. Effective: 7/1/2003.
“BROWNFIELD” MITIGATION	AB 74	NEVADA DEPARTMENT OF ENVIRONMENTAL PROTECTION - Creates a revolving loan fund to finance remediation of Brownfields. Allows the State Environmental commission to establish and charge a “reasonable” fee payable by the recipients of funds to defray the costs. Effective: 5/6/2003.
WATER DISTRIBUTION FEES	AB 90	STATE ENGINEER - Increases the allowed assessment from 25 cents to 30 cents per acre-foot of water. Effective: 7/1/2003.

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