

# TAXTOPICS

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## LEGISLATIVE ENACTMENTS - PART 2: FEES

This issue of Tax Topics summarizes the fee bills that were enacted by the 73<sup>rd</sup> regular legislative session. The fees reported in this issue are listed by the following categories: Secretary of State; Department of Motor Vehicles; Business, Trade and Industry; Occupational and Professional; and Miscellaneous.

The full text of all bills can be read or downloaded by logging onto: [www.leg.state.nv.us](http://www.leg.state.nv.us) - click on "Session Information", "2005" - then scroll down to "Bill Information" and click onto "History of Legislation".

SECRETARY OF STATE FEES AND FINES		
BILL	CATEGORY	DESCRIPTION
SB 453 Effective 10/01/05	LLC Registration	Reduces LLC registration fee from \$175 to \$75.
	Expedited Service	Creates a new fee of \$1,000 for service within one hour and \$500 for service within two hours.
	Search, Cancel, Remove	A "reasonable" fee may be charged for searching, cancelling or removing any filing previously submitted but not yet processed.
	Notary Public	Creates a new fee of \$20 for verification of a signature of a notary public.
	Fraudulent Record Filings	Creates a liability in a civil action for actual damages or \$10,000, whichever is greater, for the filing of fraudulent records. Also creates liability for attorney fees, expenses, and any punitive damages.

DEPARTMENT OF MOTOR VEHICLES FEES AND FINES		
BILL	CATEGORY	DESCRIPTION
SB 175	Vehicle Title Transfers	Authorizes the DMV to impose an administrative fine of \$25 per day for each day over 15 days that a seller of a vehicle or the secured interest does not convey title. Effective: 10/01/05
AB 249	Auto Dealers	Authorizes an administrative fine of \$10,000 for a dealer engaging in a deceptive trade practice such as not refunding a down payment on a cancelled contract. Effective: 10/01/05
SB 34	Drivers' Licenses	Reduces the fees for a driver's license or the renewal of a driver's license by 50 cents. Effective: 7/01/05
SB 87	Drivers' Licenses	Eliminates the additional \$1.50 fee charged for renewing a driver's license by mail. Effective: 7/01/05
AB 255	Dyed Special Fuels	Authorizes the DMV to impose a new fine of \$10,000 for violations of the new law regarding record keeping; imposes other fines ranging from \$2,500 to \$10,000 for altering the fuel or using it for taxable purposes. Effective: 7/01/05

**BUSINESS, TRADE AND INDUSTRY FEES AND FINES**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>General Business</b>	<b>AB 254</b>	<p><b>Division of Industrial Relations - Increases Fines</b></p> <p>For initial violations, increases fine from \$1,000 to \$1,500 and for subsequent violations from \$10,000 to \$15,000. Also increases the maximum penalty for from \$25,000 to \$37,500.</p> <p>Effective: 10/01/05</p>
<b>General Business</b>	<b>AB 502</b>	<p><b>Employment Security Division - Increases Fees and Fines</b></p> <p>For any employer who fraudulently attempts to obtain a lower rate, the maximum rate plus 2% will be applied plus a civil penalty of the greater of \$5,000 or 10% of the difference in contributions.</p> <p>Effective: 7/01/05 - 1/01/06 for imposition of fees.</p>
<b>Cigarette Manufacturers</b>	<b>AB 436</b>	<p><b>Department of Taxation - New Fines</b></p> <p>Enacts new law concerning participants and non-participants in the Master Settlement Agreement (MSA) and imposes a fine for violations of \$5,000 or 500% of the retail value of the cigarettes, whichever is greater. Each cigarette stamp constitutes a separate violation.</p> <p>Effective: 1/01/06 for imposition of fees.</p>
<b>Cigarette Buyers and Sellers</b>	<b>AB 464</b>	<p><b>Department of Taxation - New Fines</b></p> <p>Imposes a civil penalty of \$1,000 to \$5,000 for failure to comply with in-state tax laws by out-of-state sellers; imposes a fine of 500% of the tax due plus the tax amount for any person not paying the tax when purchasing cigarettes.</p> <p>Effective: 6/10/05 for imposition of fine.</p>
<b>Financial Institutions</b>	<b>SB 431</b>	<p><b>Commissioner of Financial Institutions - New &amp; Increased Fees and Fines</b></p> <p><i>Note: This bill effectively doubles all of the fees on financial institutions.</i></p> <p>Increases the annual licensing fee for financial institutions from \$200 to \$400; increases the annual licensing fee for branches from \$100 to \$200; increases the non-refundable application fee for new branches from \$200 to \$400; increases the fee for creation of a new in-state institution or the merger or consolidation of institutions from \$3,000 to \$6,000; increases the fee for each new ATM from \$100 to \$200; increases the annual renewal fee for each ATM from \$50 to \$100; increases the fee from \$10 to \$20 for using Secretary of State as agent; increases the application fee to engage in fiduciary activities from \$500 to \$1,000; enacts new penalties of \$10,000 for conducting business without a license; imposes fees of \$10 per day for each day a report is overdue; doubles all of the trust company fees which are based on initial stockholders equity; establishes new fees ranging from \$200 to \$500 for licensing agents; adds a \$10,000 fine for any violation of law; requires surety bonds of \$50,000 plus \$5,000 for each branch; increases the hourly rate from \$40 to \$80 per hour for investigations, examinations, etc.; increases the fees for collection agencies, adds \$10,000 fine for violations and increases the required bond amounts; and increases the annual fees for management certificates.</p> <p>Effective: 10/01/05</p>

**BUSINESS, TRADE AND INDUSTRY FEES AND FINES Continued**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>Grocery Stores</b>	<b>SB 233</b>	<b>Department of Taxation - New Fee</b> Creates a new fee of \$75 for a State license for an instructional wine-making facility. Effective: 6/10/05
<b>Half-Way Houses</b>	<b>SB 282</b>	<b>State Board of Health - New Fees</b> Requires licensing by the State Board of Health for half-way houses for released prisoners; allows the Board to set the licensing and renewal fees that may not exceed the cost for issuing the license or renewal. Effective: 10/01/05
<b>Hazardous Material Storage</b>	<b>SB 73</b>	<b>State Emergency Response Commission - Fee Increase</b> Increases the fee for reporting excessive amounts of stored hazardous materials from \$500 to not more than a maximum of \$15,000 per year. Effective: 4/22/05
<b>Hospitals</b>	<b>SB 514</b>	<b>Bureau for Hospital Patients - Changes Fee and Distribution</b> Creates the Bureau For Hospital Patients and changes the annual assessment for each hospital from \$100,000 plus the CPI adjustment each year to not more than \$100,000 plus the CPI adjustment each year to pay for the Bureau. Effective: 6/06/05
<b>Insurance Companies</b>	<b>AB 338</b>	<b>Commissioner of Insurance - Fees and Fines</b> Provides a new \$500 annual registration fee for medical discount plans; provides fines of \$2,000 to \$10,000 for violations; provides fines of \$5,000 to \$10,000 regarding credit personal property insurance; lowers the annual fees of risk retention groups from \$2,450 to \$250; adds a new fee of \$250 for registration of insurance producers; increases consumer credit insurance penalties from \$2,500 to \$5,000. Effective: 10/01/05
<b>Manufactured Housing Parks</b>	<b>AB 343</b>	<b>Manufactured Housing Division - New Fine</b> Authorizes the Division to impose fines of \$500 per day for each violation of fire, health or safety codes or any other provision of law in mobile home parks. Effective: 7/01/05
<b>Natural Gas Companies</b>	<b>SB 3</b>	<b>Public Utilities Commission - Increases Fines</b> Increases the range of civil penalties from the \$10,000 to \$500,000 to \$100,000 to \$1,000,000 for any violation of the Federal Natural Gas Pipeline Safety Act. Effective: 10/01/05
<b>Property Management</b>	<b>SB 422</b>	<b>Local Governments - New Fees</b> Authorizes local governments by ordinance to require hotel, motel and apartment managers to obtain an annual license and pay fees to manage the property; and prohibits local governments from requiring more than one license for contractors. Effective: 7/01/05

**BUSINESS, TRADE AND INDUSTRY FEES AND FINES Continued**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>Residential Care Facilities</b>	<b>AB 337</b>	<b>Aging Services Division - New Fees</b> Requires licensing of anyone providing personal care services in the home with associated initial licensing and renewal fees; requires surety bond or other security. Effective: 7/01/05
<b>Residential Care Facilities</b>	<b>AB 454</b>	<b>Division of Mental Health - New Fees</b> Requires licensing of anyone providing personal care services in the home for the mentally retarded with associated initial licensing and renewal fees. The fee cannot exceed the cost of issuing or renewing the certificate. Effective: 10/01/05
<b>Solid Waste Management</b>	<b>SB 354</b>	<b>Local Government - Fee</b> Provides that solid waste management fees become a perpetual lien against the property and may be foreclosed on in the same manner as mechanics' liens. Effective: 10/01/05
<b>Solid Waste Management</b>	<b>SB 396</b>	<b>State Environmental Commission - Fees</b> Authorizes the Commission to establish a schedule of fees for the disposal of solid waste and issuance of permits for the operation of solid waste management facilities. Effective: 10/01/05

**OCCUPATIONAL, PROFESSIONAL FEES AND FINES**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>All Licensed Professionals</b>	<b>SB 218</b>	<b>Local Governments - Fees</b> Prohibits local governments from requiring a business license because a person is a professional if they are already licensed by a State agency and working as an employee. Effective: 7/01/05
<b>Business Brokers</b>	<b>SB 315</b>	<b>Real Estate Division - New Fees</b> Establishes a license as a business broker for a real estate broker, real estate broker/salesman or real estate salesman. Authorizes the Real Estate Division to set the permit and renewal fee amounts. Effective: 10/01/05
<b>Chiropractors</b>	<b>SB 174</b>	<b>Chiropractic Physicians' Board of Nevada - Increases Fees</b> Increases the following fees: annual renewal of chiropractic license from \$300 to \$500; inactive license renewal from \$100 to \$150; renewal of assistant's license from \$50 to \$100; and for review of continuing education courses from \$10 to \$25. Effective: 10/01/05

**OCCUPATIONAL, PROFESSIONAL FEES AND FINES Continued**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>Common-Interest Communities</b>	<b>SB 325</b>	<b>Real Estate Division - New Fees</b> Creates new certificate and fees for managers, not to exceed the administrative cost of the certification; and establishes new permit fees for auditors of common-interest community reserves. Effective: 10/01/05
<b>Cosmetologists</b>	<b>AB 496</b>	<b>State Board of Cosmetology - New Fee</b> Creates a new limited license with accompanying fee of \$100; requires State Board and local governments to share information to reduce licensing costs. Effective: 10/01/05
<b>Cosmetologists and Related Professions</b>	<b>SB 335</b>	<b>State Board of Cosmetology - Increases Fees and Fines</b> <b>State Barbers Health and Sanitation Board - Fine</b> Creates administrative fines of \$1,000 to \$2,000 for violations; increases range of fee for provisional license as an instructor to \$40 to \$75; increases range of license fee for instructors to \$60 to \$90; increases examination fee to \$200; increases duplicate license fee to \$25; increases fee to \$200 for license for person already licensed in another state; and increases licensing and renewal fees for manicurists, electrologists, aestheticians, hair designers and cosmetic demonstrators. The licensing and renewal fees for cosmetology establishments and schools are also increased. Effective: 7/01/05
<b>Court Reporters</b>	<b>AB 91</b>	<b>District Courts - Fees - Change of Designation and Increases</b> Clarifies that "fees" paid to a court reporter are "compensation". Increases the "compensation" for weekends from \$150 per day to \$170 per day; increases the fees for transcriptions; in court reporting of civil matters increases "compensation" from \$20 per hour to \$30 per hour in addition to the compensation listed above. Requires reporting firms to designate a representative who must be licensed and pay fees; and increases the license fees. Effective: 10/01/05 for change in compensation and fee increase.
<b>Dentists and Dental Hygienists</b>	<b>SB 250</b>	<b>Board of Dental Examiners - Increases Fees</b> Doubles the initial licensing fees for dentists; increases dental hygienist initial license fee from \$150 to \$750 (500% increase); specialists and limited license fees increased from \$125 to \$300; anesthetists initial license fee from \$500 to \$750 and changes the requirement for annual license renewal to biennial renewal and more than doubles the renewal fees. Effective: 5/16/05 for imposition of fees.
<b>Environmental Health</b>	<b>AB 260</b>	<b>Board of Environmental Health Specialists - Fees</b> Prohibits practicing as an Environmental Health Specialist without a license and associated fees. Effective: 7/01/05
<b>Massage Therapists</b>	<b>AB 250</b>	<b>Board of Massage Therapists - New Fees</b> Creates the State Board of Massage Therapists and requires licenses and fees to practice massage therapy. Effective: 10/01/2005for imposition of fees.

**OCCUPATIONAL, PROFESSIONAL FEES AND FINES Continued**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>Osteopathic Physicians</b>	<b>AB 203</b>	<p><b>Board of Osteopathic Medicine - Fees</b></p> <p>Increases initial license fee from \$500 to \$800; annual renewal fee from \$300 to \$500; increases all other fees and adds a new fee of \$200 for an inactive license.</p> <p>Effective: 7/01/05</p>
<b>Real Estate Brokers</b>	<b>SB 332</b>	<p><b>Real Estate Division - Fees</b></p> <p>Authorizes the Real Estate Division to charge a fee to real estate brokers for audits of financial accounts. The fees are to be equal to “the actual costs and fees” for the audit. The Division shall also establish fees to pay the costs for any examination of a license and any investigation into a person’s background.</p> <p>Effective: 10/01/05 for imposition of fees.</p>

**MISCELLANEOUS FEES AND FINES**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>Anatomical Dissection</b>	<b>SB 193</b>	<p><b>Committee on Anatomical Dissection - New Fee</b></p> <p>Authorizes the Committee to charge a fee to cover the cost plus \$200 for each dead human body the Committee stores, handles or distributes to agencies authorized to receive the bodies.</p> <p>Effective: 10/01/05</p>
<b>Court Fees</b>	<b>SB 177</b>	<p><b>Courts - Fees</b></p> <p>Authorizes persons who receive services from a legal aid program to be exempt from court fees; increases the filing fee in a civil action from \$5 to \$10. Removes statutory mandates and authorizes county commissions to impose by ordinance another filing fee in civil actions of up to \$15 for programs of arbitration and \$10 for programs for abused or neglected children or domestic violence.</p> <p>Effective: 10/01/05</p>
<b>Death Certificates</b>	<b>SB 118</b>	<p><b>State Agencies and Local Governments - New Fee</b></p> <p>Authorizes the county commissions to create a fund for the support of the county coroner. Counties which do so will add an additional \$1.00 fee to be added to the fee for a death certificate or a certified copy of the certificate. The money must be used by the coroner for youth programs, training staff, or purchasing equipment.</p> <p>Effective: 10/1/05</p>
<b>Handicapped Parking</b>	<b>SB 269</b>	<p><b>Local Government - Fine</b></p> <p>Increases the fine for unlawfully parking in a handicapped parking space from \$100 to \$250.</p> <p>Effective: 10/01/05</p>

**MISCELLANEOUS FEES AND FINES Continued**

<b>CATEGORY</b>	<b>BILL</b>	<b>DESCRIPTION</b>
<b>Homeless Persons</b>	<b>AB 84</b>	<p><b>Department of Motor Vehicles - Fee Waiver</b>  <b>Bureau of Vital Statistics - Fee Waiver</b></p> <p>Provides a one-time waiver to a homeless person for a duplicate driver's license or I.D. card. Requires the Bureau of Vital Statistics to provide a copy of a birth certificate to a homeless person free of charge.</p> <p>Effective: 7/01/05</p>
<b>Insufficient Funds Charge</b>	<b>SB 112</b>	<p><b>All State Agencies - Fee Imposition</b></p> <p>Requires the charge of a \$25 fee for all payment methods when there are insufficient funds or a stop payment was made.</p> <p>Effective: 7/01/05</p>
<b>Mortgage Loans</b>	<b>AB 372</b>	<p><b>State housing Authority - New Fees</b></p> <p>Allows the state Housing Authority to establish and charge for making mortgage loans for residential housing.</p> <p>Effective: 5/10/05</p>
<b>Motor Vehicle Fuels and Petroleum Products</b>	<b>SB 165</b>	<p><b>Department of Agriculture - Change Fee Distribution</b>  <b>Department of Motor Vehicles - Change Fee Distribution</b></p> <p>Requires the fees collected by the Weights and Measures Division to be put in a separate account for the Department of Agriculture; and requires all of the fees collected by DMV for inspection of motor vehicle fuel and lubricating oil to be placed in the account for the Department of Agriculture instead of the 0.005 cents per gallon they currently receive.</p> <p>Effective: 7/01/07</p>
<b>Motor Vehicle Fuels and Petroleum Products Advertising</b>	<b>SB 295</b>	<p><b>Department of Agriculture - Fines</b></p> <p>Authorizes the Weights and Measures Division to establish by regulation a schedule of civil penalties for violations of law regarding the advertisement of motor vehicle fuels and petroleum products.</p> <p>Effective: 10/01/05</p>
<b>Retired Peace Officers</b>	<b>AB 232</b>	<p><b>Local Sheriff's Office - New Fee</b></p> <p>Provides for the certification of retired peace officers and authorizes sheriffs to issue concealed weapons permits and charge a fee to certified retired peace officers.</p> <p>Effective: 5/31/05</p>
<b>Trust Property</b>	<b>AB 371</b>	<p><b>County Treasurers - Fee</b></p> <p>Requires that any contractor agreeing to recover any property held in trust by a county treasurer must not charge a fee of more than 10% of the value of the property.</p> <p>Effective: 6/10/05</p>

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