

TAX TOPICS

A publication of the Nevada Taxpayers Association, serving the citizens of Nevada since 1922.

Issue 2-15

Electronic Edition

August 2015

Legislative Enactments Part 2: Fees

The following pages contain the fee bills that were passed by the legislature and signed by the Governor. Unless otherwise noted the effective date for the bills reported is July 1, 2015.

The last page of this issue contains a list of the bills that were vetoed by Governor Sandoval.

Business & Trade Related Fees

AB 183 – Deed In Lieu of Foreclosure

Grantors of property through a deed in lieu of foreclosure sale must register the agreement with the appropriate county clerk and pay all appropriate fees within 30 days.

Effective: October 1, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB183_EN.pdf

AB 474 – Homeowner Association Fees

Raises the fee paid by Homeowners' Associations from \$3 per unit to up to \$5 per unit, based on the actual costs of administering the Office of the Ombudsman in the Real Estate Division.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB474_EN.pdf

AB 476 – Unarmed Combat License Fees

Increases the gross receipts portion of the license fee for unarmed combat promoters from 6 percent to 8 percent. Complimentary tickets to charitable organizations and receipts from broadcasting rights are not included. One fourth of gross receipts from admission fees collected is credited to the Athletic Commission's Account.

Effective: June 9, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB476_EN.pdf

AB 478 – Developer Fees

Adds new fees related to the sale of subdivision land or time shares and specifies whether each fee goes to the General Fund or Real Estate Division. New fees include \$500 per application by a developer for an exemption request or renewal; \$1,000 for each expedited (within 5 days) processing request; and \$125 penalty for late renewal of a developer's permit. For time shares, new fees include \$500 to register an exchange company and \$7,500 for each conversion to an abbreviated registration.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB478_EN.pdf

AB 480 – Mortgage Licensing

This is an extensive bill covering certain requirements for escrow, mortgage lending and thrift company personnel and activities, to be administered by the Division of Mortgage Lending. Fees for mortgage broker and mortgage banker branch offices are increased to \$400 plus investigation costs. A new section is added for "wholesale lender." A new license and requirements are created for mortgage servicer personnel. Regulations, costs and fees are to be adopted by the Commissioner.

Effective: June 9, 2015 for regulations and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB480_EN.pdf

Business & Trade Related Fees Continued**SB 44 – Oil and Gas Permits**

Sets maximum amounts for permit fees to be determined by the Commission on Mineral Resources as follows: permit to drill and operate an oil or gas well not intended to be hydraulically fractured, \$2,000; for such a well that is intended to be hydraulically fractured, \$5,000; for a change request on an existing oil or gas permit, \$400. Reasonable administrative costs of handling applications and change request is now included in costs used to determine fees. Hydraulic Fracturing is now defined in a new section of NRS 522. The maximum amount of the monthly fee paid by producers per barrel of oil or per 50,000 cubic feet of natural gas is increased to 30 cents from 20 cents.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB44_EN.pdf

SB 286 – Crematorium Licenses

Requires cremation facilities to be licensed by the Funeral and Cemetery Services Board and mandates operators of the equipment must complete a certification program. The existing application fee is \$375 and renewal is \$200. The same fees apply to applications for death care consultants. Annual continuing education requirements and the licensing processes are amended, including, but not limited to, requiring all license applicants to be fingerprinted.

Effective: June 4, 2015 for regulations and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB286_EN.pdf

SB 306 – Common Interest Community Lien Sales

Amends provisions of an association's super-priority lien and the procedure for a foreclosure sale by the association. Among other changes, the sale of such property must be recorded with the county clerk including a statement that the property is subject to redemption for a period of 60 days after the sale.

Effective: October 1, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB306_EN.pdf

SB 373 – Travel Insurance Producer Licensing

Producers of limited line travel insurance must be licensed by the Commissioner of Insurance, and pay all applicable fees. The license allows them to sell travel insurance through travel retailers. Travel insurance producers are liable for the acts of travel retailers offering their insurance.

Effective: May 27, 2015 for purposes of regulations and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB373_EN.pdf

SB 441 – Craft Food Operations

Adds "craft food operation" to the list of exclusions from food establishment definition. Craft food operations are subject to training, examination, registration and reasonable fees to be set by the State Department of Agriculture, which may also inspect premises under certain circumstances. Allowable "acidified foods," and labeling are specified.

Effective: May 27, 2015 for regulations and preparatory administrative tasks and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB441_EN.pdf

SB 488 – Animal Remedy Products and Commercial Feed

Requires manufacturers, distributors and guarantors of commercial feed to be licensed by the Department of Agriculture. The registration fee is not to exceed \$75 and registrations expire on December 31 of each year. Additionally, fees of up to 15 cents per ton, minimum \$5.00, of feed produced or distributed are to be paid quarterly. These fees go to the newly created Commercial Feed Account to fund the program. The Department may establish a registration program for animal remedies and veterinary biologic and pharmaceutical products and set fees per product. The registration is to be renewed by July 1 each year and fees are credited to the Livestock Inspection Account.

Effective: June 8 for regulations and administrative tasks and July 1, 2015 and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB488_EN.pdf

Occupational & Professional Fees

SB 489 – Peer Support Organizations

Adds peer support recovery organizations to the list of facilities for the dependent required to be licensed by the Division of Public and Behavioral Health. All applicable fees and report requirements apply.

Effective: June 5, 2015 for regulations and administrative tasks and October 1, 2015 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB489_EN.pdf

SB 498 – Health Worker Pools

Adds community health worker pools to the definition of medical facilities for the dependent, thus making them subject to requirements for licensing, fees and reports by the Division of Public and Behavioral Health.

Effective: June 5, 2015 for regulations and administrative tasks and October 1, 2015 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB498_EN.pdf

AB 39 – Physician Visa Waiver Fee

Raises the cap on the application fee to be set by the State Board of Health for the Physician Fee Waiver Program to \$2,000.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB39_EN.pdf

AB 89 – Medical Licensing; Veterans

This is an extensive bill regarding the hiring of veterans, and providing conditions for licensing by endorsement for certain medical professionals, including veterans and their spouses. For dentistry a fee of \$500 is added for the inspection of a facility to ensure compliance with infection control guidelines. Adds the American Osteopathic Association and certain Canadian entity certifications to eligibility for license by endorsement.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB89_EN.pdf

AB 115 – Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board

Combines the Board of Hearing Aid Specialists and Board of Examiners for Audiology and Speech Pathology into the Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board to handle licensing and oversight of these professions and reclassifies them as providers of health care. Raises the application and licensing fees and establishes an examination fee of \$300 among other fees. Revenue is to pay the expenses of the Board and staff.

Effective: June 8, 2015 for regulations and administrative tasks and October 1, 2015 and July 1, 2017 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB115_EN.pdf

AB 231 – Chiropractic Licensing

Applicants to reinstate an expired chiropractic license must be fingerprinted and pay those processing fees.

Effective: May 21, 2015 for regulations and October 1, 2015 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB231_EN.pdf

AB 246 – Cosmetology Licenses

Makes extensive changes to the categories, education requirements, apprenticeships and fees for those in the cosmetology field.

Effective: May 25, 2015 for regulations and October 1, 2015 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB246_EN.pdf

Occupational & Professional Fees Continued**AB 268 – Foster Care Licensing**

Anyone 18 or older who routinely supervises a child in a foster care home is now subject to background checks and must pay reasonable fees for the investigation.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB268_EN.pdf

AB 325 – Private Guardian Licensing

Requires private professional guardians to be licensed and sets requirements, including bonds and insurance. Application and licensing fees are to be set by regulation, including: Application fee of not more than \$750 plus reasonable investigation costs. Initial and renewal license fee of \$1500 or less and \$300 or less for each branch office. Licenses expire on July 1 of each year. Administration is by the Commissioner of Financial Institutions.

Effective: June 8, 2015 for regulations and January 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB325_EN.pdf

SB 68 – Physician Licensing

Provides for licensing by endorsement of certain medical professionals who hold a valid unrestricted license to practice in the District of Columbia or another state or territory, who meet the other stated requirements, submit fingerprints, and pay the fees to file an application for and issuance of a license.

Effective: June 9, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB68_EN.pdf

SB 251 – Interstate Medical Licensure Compact

Ratifies the Interstate Medical Licensure Compact which facilitates physician license reciprocity among participating states once a minimum of seven states have joined the Compact. Participating states may charge a fee for such reciprocal licensing.

Effective: October 1, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB251_EN.pdf

Motor Vehicle Related Fees**AB 449 – Eagle Scout and Girl Scout Gold License Plates**

Special license plates, not subject to the limitation of how many total designs may be offered by the State, will be available for those who have achieved these respective ranks. The special license plate fees are to benefit the respective organizations in Nevada.

Effective: October 1, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB449_EN.pdf

AB 484 – License Plate Reissues

Requires the DMV to replace vehicle license plates every 8 years and trailer license plates at the first renewal date after 8 years have passed. The Department is to, by regulation, set a fee for the reissuance and other requirements.

Effective: June 9, 2015 and July 1, 2015 for regulations and July 1, 2016 for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB484_EN.pdf

Motor Vehicle Related Fees Continued**SB 110 – Abandoned Recreational Vehicles**

Establishes a procedure for obtaining title, without payment, to an abandoned recreational vehicle on one's property and requires certain solid waste disposal landfills to accept such vehicles if applicable fees are paid. The abandoned vehicle may also be sold by the property owner or occupant after obtaining title. The DMV may charge a fee, based on costs, for issuing the title.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB110_EN.pdf

SB 121 – Classic Car Tags

Personalized prestige plates may be requested for classic cars entitled to the classic car status as long as both fees are paid. The personalized plate will be issued instead of the classic car status plate.

Effective: May 14, 2015 for regulations and January 1, 2016 or when sufficient DMV resources are available to make the changes, whichever occurs later, for all other purposes.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB121_EN.pdf

SB 229 – Second Amendment License Plates

Puts a license tag supporting 2nd Amendment rights onto the waiting list for one of the 30 design slots allowed by statute. The plates are subject to the customary additional fee of \$35 and \$10 renewal and proceeds are designated to pay for firearm training or firearm safety education by the Nevada Firearm Coalition. No minimum advance orders will be required but a surety bond of \$5,000 must be posted before design and issuance.

Effective: October 1, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB229_EN.pdf

SB 404 – Moped Registrations

Requires a one-time per owner registration of mopeds which lasts until ownership is transferred or the owner surrenders the plates. Motorcycle registration fees of \$33 plus license plate, inspection fees, and one year of governmental services tax apply at the time of registration. The license plate must be distinct from a motorcycle plate. Mopeds are exempt from emissions testing and liability insurance requirements.

Effective: June 2, 2015 for regulations and preparatory administrative tasks and January 1, 2017 or the date on which the DMV Director declares that sufficient resources are available to enable the Department to carry out the amendatory provisions of this act, whichever occurs first.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB404_EN.pdf

SB 502 – DMV Technology Update Fee

Authorizes DMV to temporarily add a \$1 technology fee on any transactions for which a fee is charged, to pay for upgrades to the department's technology platform. A temporary increase in the limitation on administrative costs allows collection of the fee.

Effective: July 1, 2015. Expires by limitation June 30, 2020.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB502_EN.pdf

*Nominations for the **Cashman Good Government Award** will open in September. You are encouraged to help state, local government and education entities or employees receive the special recognition they deserve by submitting a nomination. Information about the award and nomination form and will be on our website September 1. To have a nomination form sent directly to you, send an email request to info@nevadataxpayers.org.*

Consumer Fees

AB 132 – Termination of Domestic Partnership

Raises the fee for filing for dissolution of a Domestic Partnership or Divorce to \$30, in addition to any other fees. Revenue goes through DETR to support programs for Displaced Homemakers.

www.leg.state.nv.us/Session/78th2015/Bills/AB/AB132_EN.pdf

SB 388 – Divorce Fees

Once a judge issues a final order in a divorce action on a joint petition of the parties, the county clerk must charge a fee of \$129 the first time a party files to modify, adjust or enforce that order and \$57 the first time the other party files a response. The proceeds are to benefit certain purposes of the district court.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB388_EN.pdf

Miscellaneous Fees

SB 38 – Associated Gaming Equipment

Allows certain alumni and state or local bar organizations to conduct charitable lotteries under certain conditions. Adds new provisions related to “club venues” in nonrestricted gaming establishments, including registration and registration fee requirements for club venue employees. Requires manufacturers of associated equipment to register with the Gaming Commission and pay fees that are not to exceed \$1,000 per application for issuance or renewal.

Effective: May 30, 2015 for regulations and July 1, 2015 and upon adoption by the Gaming Commission of regulations

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB38_EN.pdf

SB 271 – Virgin Valley Water District

All letters of commitment issued by the water district must, for a reasonable fee, be renewed annually or become void. The fee is to be set by regulation.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB271_EN.pdf

SB 285 – Constable Fees, Duties

Increases constable fees for serving property attachments, levying certain writs, and posting and advertising notices of sale on execution from \$9 to \$15. County Commissions are authorized to set by ordinance certain service fees. Constables are authorized to accept credit, debit and EFT payments and charge a convenience fee. Powers and duties of constables and other related matters are revised.

Effective: June 9, 2015.

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB285_EN.pdf

SB 311 – Irrigation District Debt

For irrigation districts that have contracted with the U.S. to comply with the Reclamation Safety of Dams Act, the authorized indebtedness is increased to \$6 million from \$1 million. Assessments may be calculated by rounding up to full acres.

Effective: May 6, 2015

www.leg.state.nv.us/Session/78th2015/Bills/SB/SB311_EN.pdf

Vetoed Bills

The first day of session, February 2, 2015, the 15 bills that Governor Sandoval vetoed after adjournment of the 2013 legislature were delivered to the Assembly and Senate; 9 bills and 5 bills respectively. In the Assembly the bills were placed on the Chief Clerk's desk, never to see the light of day. The Senate held votes on the bills returned to their house on February 10. The Governor's veto was sustained on the 5 bills.

This year, after session the following bills were vetoed by Governor Sandoval. To read the complete veto message go to www.leg.state.nv.us/Session/78th2015/Reports/vetoed.cfm. These bills will be returned to the 79th (2017) legislative session for reconsideration.

2015 Vetoed Bills		
Bill #	Description	Reason for Veto
AB 326	Revises provisions governing motor vehicle registration. (BDR 43-1052)	Issuing a moratorium on these plates unnecessarily penalizes car enthusiasts.
AB 472	Revises provisions governing the use of money in the Patriot Relief Account. (BDR 36-1163)	Eliminates the reimbursement to active members of the Nevada National Guard for group life insurance premiums. It places a greater financial hardship on members of the Guard at a time they are still being deployed in support of global military operations.
SB 99	Revising provisions governing sex offenders and offenders convicted of a crime against a child. (BDR 14-134)	This bill allows the most dangerous sex offenders (Tier 111) who have committed the most heinous sexually-motivated crimes to have greater access to places where children frequent in Nevada.
SB 161	Revises provisions governing product liability. (BDR 3-949)	This bill limits important legal remedies for Nevada Consumers.
SB 183	Makes various changes relating to the Nevada Transportation Authority. (BDR 58-717)	This bill eliminates the Nevada Transportation Authority's ability to consider important factors in evaluating whether an operator has the financial resources to maintain safety standards.
SB 238	Provides for the submission of a certain advisory question to the voters of the City of Ely. (BDR S-709)	Nevada law already sets forth a process for the residents of Ely to place an advisory question on the ballot.
SB 296	Revises provisions relating to exemplary or punitive damages in certain civil actions. (BDR 3-940)	This bill limits the ability of Nevadans to hold others fully accountable by limiting claims for punitive damages in civil actions.

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