

---

---

ASSEMBLY BILL NO. 11—COMMITTEE ON REVENUE

(ON BEHALF OF THE DEPARTMENT OF TAXATION)

PREFILED OCTOBER 30, 2024

Referred to Committee on Revenue

SUMMARY—Revises provisions governing the Department of Taxation. (BDR 32-285)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: No.

~

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

---

---

AN ACT relating to the Department of Taxation; revising the requirement for the Department of Taxation to submit a copy of its proposed budget and proposed legislation to the Nevada Tax Commission; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law creates the Nevada Tax Commission and designates the  
2 Commission as the head of the Department of Taxation. (NRS 360.010, 360.120)  
3 Under certain circumstances, existing law requires the Commission to hold a  
4 meeting on June 25 or, if June 25 falls on a Saturday or Sunday, on the following  
5 Monday, to set the tax rates for certain local governments if the combined ad  
6 valorem tax rate within a county will exceed the statutory limit. (NRS 361.455)  
7 Existing law requires the Department, in each even-numbered year, to submit to the  
8 Commission a copy of the proposed budget for the Department and legislation  
9 proposed by the Department at this meeting or, if no such meeting is held that year,  
10 at another meeting conducted by the Commission in June of that year. (NRS  
11 360.105) This bill requires the Department to submit a copy of its proposed budget  
12 and legislation proposed by the Department to the Commission at a meeting held in  
13 January of each odd-numbered year rather than June of each even-numbered year.



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

1       **Section 1.** NRS 360.105 is hereby amended to read as follows:

2       360.105 ~~[1.—The]~~ *During January of each odd-numbered*  
3 *year, the* Department shall ~~[in each even-numbered year,]~~ submit to  
4 the Nevada Tax Commission, at ~~[the]~~ a meeting ~~[conducted by]~~ of  
5 the Commission , ~~[pursuant to NRS 361.455 or, if no such meeting~~  
6 ~~is conducted during that year, at the meeting conducted by the~~  
7 ~~Commission pursuant to subsection 2,]~~ a copy of the proposed  
8 budget for the Department *for the next 2 fiscal years* and legislation  
9 proposed by the Department ~~[-~~

10 ~~—2.— If the Nevada Tax Commission does not meet pursuant to~~  
11 ~~NRS 361.455 in an even-numbered year, it shall meet during June of~~  
12 ~~that year to accept the proposed budget for the Department and~~  
13 ~~legislation proposed by the Department.]~~ *for consideration by the*  
14 *Legislature at its next regular session.*

15       **Sec. 2.** This act becomes effective upon passage and approval.

