

ASSEMBLY BILL NO. 135—ASSEMBLYMEMBERS  
YUREK AND D’SILVA

PREFILED JANUARY 28, 2025

Referred to Committee on Revenue

SUMMARY—Revises provisions relating to certain tax exemptions for veterans and surviving spouses of veterans. (BDR 32-236)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

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

AN ACT relating to taxation; extending certain partial tax exemptions for veterans to surviving spouses who satisfy certain criteria; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law exempts from property taxes \$1,000 of the assessed valuation of  
2 property, adjusted each fiscal year using the Consumer Price Index, in which a  
3 surviving spouse who is a resident of this State has an interest. (NRS 361.080)  
4 Existing law also exempts from property taxes \$2,000 of the assessed valuation of  
5 property, as adjusted each fiscal year using the Consumer Price Index, in which a  
6 veteran who served on active duty under certain circumstances has an interest.  
7 (NRS 361.090) **Section 1** of this bill expands this exemption so that a person who  
8 is a resident of this State and is the surviving spouse of such a veteran is entitled to  
9 the veteran’s exemption from property taxes. Under **section 1**, the surviving spouse  
10 of a veteran who receives the veteran’s exemption from property taxes would not  
11 be entitled to an additional exemption under existing law for surviving spouses.

12 Existing law provides a partial exemption from property taxes for a veteran  
13 with a permanent service-connected disability, or the surviving spouse of such a  
14 veteran, and prohibits a person who claims this partial exemption as a disabled  
15 veteran from obtaining the other property tax exemption otherwise allowable for a  
16 veteran. Existing law, however, provides that a person who qualifies as both a  
17 veteran and also the surviving spouse of a veteran with a permanent service-  
18 connected disability may claim both of the veterans’ exemptions from property  
19 taxes. (NRS 361.091) **Section 2** of this bill: (1) maintains the authorization of a  
20 person who qualifies as a veteran and also as the surviving spouse of a veteran with  
21 a permanent service-connected disability to claim both the exemption for veterans  
22 and the exemption for surviving spouses of veterans with a permanent service-  
23 connected disability; and (2) provides that a person who is the surviving spouse of a



24 veteran with a service-connected disability, but who does not qualify as a veteran,  
25 is not entitled to an additional exemption as the surviving spouse of a veteran  
26 pursuant to **section 1** if the person claims the exemption for surviving spouses of  
27 veterans with a permanent service-connected disability.

28 Existing law provides an exemption from the governmental services taxes  
29 otherwise due on the vehicle of a surviving spouse, to the extent of \$1,000 of the  
30 determined valuation, as adjusted each fiscal year using the Consumer Price Index.  
31 (NRS 371.101) Under existing law, a veteran who served on active duty under  
32 certain circumstances is entitled to an exemption from the governmental services  
33 taxes otherwise due on a vehicle of the veteran, to the extent of \$2,000 of the  
34 determined valuation, as adjusted each fiscal year using the Consumer Price Index.  
35 (NRS 371.103) **Section 4** of this bill expands this exemption so that a person who  
36 is a resident of this State and is the surviving spouse of such a veteran is entitled  
37 to the veteran's exemption. Under **section 4**, the surviving spouse of a veteran who  
38 receives the veteran's exemption from the governmental services taxes would not  
39 be entitled to an additional exemption under existing law for surviving spouses.

40 Existing law provides a partial exemption from governmental services taxes for  
41 a veteran with a permanent service-connected disability, or the surviving spouse of  
42 such a veteran, and prohibits a person who claims this partial exemption as a  
43 disabled veteran from obtaining the other exemption from governmental services  
44 taxes otherwise allowable for a veteran. Existing law, however, provides that a  
45 person who qualifies as both a veteran and the surviving spouse of a veteran with a  
46 permanent service-connected disability may claim both of the veterans' exemptions  
47 from governmental services taxes. (NRS 371.104) **Section 5** of this bill: (1)  
48 maintains the authorization of a person who is a veteran and also the surviving  
49 spouse of a veteran with a permanent service-connected disability to claim both the  
50 exemption for veterans and the exemption for surviving spouses of veterans with a  
51 permanent service-connected disability; and (2) provides that a person who is the  
52 surviving spouse of a veteran with a service-connected disability, but who does not  
53 qualify as a veteran, is not entitled to an additional exemption as the surviving  
54 spouse of a veteran pursuant to **section 4** if the person claims the exemption for  
55 surviving spouses of veterans with a permanent service-connected disability.

56 Under existing law, the partial exemption from property taxes to which a  
57 surviving spouse or veteran is entitled is reduced to the extent of any partial  
58 exemption from governmental services taxes allowed for the surviving spouse or  
59 veteran. (NRS 361.1565) **Section 3** of this bill provides that any exemption from  
60 property taxes to which a surviving spouse of a veteran is entitled pursuant to  
61 **section 1** will be reduced to the extent of any partial exemption from governmental  
62 services taxes allowed to the surviving spouse pursuant to **section 4**.

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

1 **Section 1.** NRS 361.090 is hereby amended to read as follows:

2 361.090 1. The property, to the extent of \$2,000 assessed  
3 valuation, of any actual bona fide resident of the State of Nevada  
4 who:

5 (a) Has served a minimum of 90 continuous days on active duty,  
6 who was assigned to active duty at some time between April 21,  
7 1898, and June 15, 1903, or between April 6, 1917, and  
8 November 11, 1918, or between December 7, 1941, and



1 December 31, 1946, or between June 25, 1950, and May 7, 1975, or  
2 between September 26, 1982, and December 1, 1987, or between  
3 October 23, 1983, and November 21, 1983, or between  
4 December 20, 1989, and January 31, 1990, or between August 2,  
5 1990, and April 11, 1991, or between December 5, 1992, and  
6 March 31, 1994, or between November 20, 1995, and December 20,  
7 1996;

8 (b) Has served on active duty in connection with carrying out  
9 the authorization granted to the President of the United States in  
10 Public Law 102-1; or

11 (c) Has served on active duty in connection with a campaign or  
12 expedition for service in which a medal has been authorized by the  
13 Government of the United States, regardless of the number of days  
14 served on active duty,

15 ➔ and who received, upon severance from service, an honorable  
16 discharge or certificate of satisfactory service from the Armed  
17 Forces of the United States, or who, having so served, is still serving  
18 in the Armed Forces of the United States, is exempt from taxation.

19 *The property, to the extent of \$2,000 assessed valuation, of any*  
20 *actual bona fide resident of the State of Nevada who is the*  
21 *surviving spouse of a person who satisfied the requirements of*  
22 *paragraph (a), (b) or (c) and who received, upon severance from*  
23 *service, an honorable discharge or certificate of satisfactory*  
24 *service from the Armed Forces of the United States, is exempt*  
25 *from taxation.*

26 2. For the purpose of this section, the first \$2,000 assessed  
27 valuation of property in which an applicant has any interest shall be  
28 deemed the property of the applicant.

29 3. The exemption may be allowed only to a claimant who files  
30 an affidavit with his or her claim for exemption on real property  
31 pursuant to NRS 361.155. The affidavit may be filed at any time by  
32 a person claiming exemption from taxation on personal property.

33 4. The affidavit must be made before the county assessor or a  
34 notary public and filed with the county assessor. It must state that  
35 the affiant is a bona fide resident of the State of Nevada who meets  
36 all the other requirements of subsection 1 and that the exemption is  
37 not claimed in any other county in this State. After the filing of the  
38 original affidavit, the county assessor shall, except as otherwise  
39 provided in this subsection, mail a form for:

40 (a) The renewal of the exemption; and

41 (b) The designation of any amount to be credited to the Gift  
42 Account for the Veterans Home in Southern Nevada or the Gift  
43 Account for the Veterans Home in Northern Nevada established  
44 pursuant to NRS 417.145,



1 ↪ to the person each year following a year in which the exemption  
2 was allowed for that person. The form must be designed to facilitate  
3 its return by mail by the person claiming the exemption. If so  
4 requested by the person claiming the exemption, the county assessor  
5 may provide the form to the person by electronic means in lieu of by  
6 mail. The county assessor may authorize the return of the form by  
7 electronic means in accordance with the provisions of chapter 719  
8 of NRS.

9 5. Persons in actual military service are exempt during the  
10 period of such service from filing the annual forms for renewal of  
11 the exemption, and the county assessors shall continue to grant the  
12 exemption to such persons on the basis of the original affidavits  
13 filed. In the case of any person who has entered the military service  
14 without having previously made and filed an affidavit of exemption,  
15 the affidavit may be filed in his or her behalf during the period of  
16 such service by any person having knowledge of the facts.

17 6. Before allowing any veteran's exemption pursuant to the  
18 provisions of this chapter, the county assessor shall require proof of  
19 status of the veteran, and for that purpose shall require production of  
20 an honorable discharge or certificate of satisfactory service or a  
21 certified copy thereof, or such other proof of status as may be  
22 necessary.

23 7. *A surviving spouse claiming an exemption pursuant to this*  
24 *section must file with the county assessor an affidavit declaring*  
25 *that:*

26 (a) *The surviving spouse was married to and living with the*  
27 *veteran for the 5 years preceding his or her death;*

28 (b) *The veteran was eligible for the exemption at the time of*  
29 *his or her death or would have been eligible if the veteran had*  
30 *been a resident of the State of Nevada;*

31 (c) *The surviving spouse has not remarried; and*

32 (d) *The surviving spouse is a bona fide resident of the State of*  
33 *Nevada.*

34 ↪ *The affidavit required by this subsection is in addition to the*  
35 *certification required pursuant to subsections 4 and 6. After*  
36 *the filing of the original affidavit required by this subsection, the*  
37 *county assessor shall, except as otherwise provided in this*  
38 *subsection, mail a form for the renewal of the exemption to the*  
39 *person each year following a year in which the exemption was*  
40 *allowed for that person. The form must be designed to facilitate its*  
41 *return by mail by the person claiming the exemption. If so*  
42 *requested by the person claiming the exemption, the county*  
43 *assessor may provide the form to the person by electronic means*  
44 *in lieu of by mail. The county assessor may authorize the return of*



1 *the form by electronic means in accordance with the provisions of*  
2 *chapter 719 of NRS.*

3 *8. If a tax exemption is allowed under this section to a person*  
4 *who qualifies for the exemption as the surviving spouse of a*  
5 *veteran, that person is not entitled to an exemption under*  
6 *NRS 361.080.*

7 **9.** If any person files a false affidavit or produces false proof to  
8 the county assessor or a notary public and, as a result of the false  
9 affidavit or false proof, the person is allowed a tax exemption to  
10 which the person is not entitled, the person is guilty of a gross  
11 misdemeanor.

12 ~~[8.]~~ **10.** Beginning with the 2005-2006 Fiscal Year, the  
13 monetary amounts in subsections 1 and 2 must be adjusted for each  
14 fiscal year by adding to the amount the product of the amount  
15 multiplied by the percentage increase in the Consumer Price Index  
16 (All Items) from July 2003 to the July preceding the fiscal year for  
17 which the adjustment is calculated. The Department shall provide to  
18 each county assessor the adjusted amount, in writing, on or before  
19 September 30 of each year.

20 **Sec. 2.** NRS 361.091 is hereby amended to read as follows:

21 361.091 1. A bona fide resident of the State of Nevada who  
22 has incurred a permanent service-connected disability and has been  
23 honorably discharged from the Armed Forces of the United States,  
24 or his or her surviving spouse, is entitled to an exemption.

25 2. The amount of exemption is based on the total percentage of  
26 permanent service-connected disability. The maximum allowable  
27 exemption for total permanent disability is the first \$20,000 assessed  
28 valuation. A person with a permanent service-connected disability of:  
29 of:

30 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of  
31 \$15,000 assessed value.

32 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of  
33 \$10,000 assessed value.

34 ➤ For the purposes of this section, any property in which an  
35 applicant has any interest is deemed to be the property of the  
36 applicant.

37 3. The exemption may be allowed only to a claimant who has  
38 filed an affidavit with his or her claim for exemption on real  
39 property pursuant to NRS 361.155. The affidavit may be made at  
40 any time by a person claiming an exemption from taxation on  
41 personal property.

42 4. The affidavit must be made before the county assessor or a  
43 notary public and be filed with the county assessor. It must state that  
44 the affiant is a bona fide resident of the State of Nevada, that the  
45 affiant meets all the other requirements of subsection 1 and that the



1 exemption is not claimed in any other county within this State. After  
2 the filing of the original affidavit, the county assessor shall, except  
3 as otherwise provided in this subsection, mail a form for:

4 (a) The renewal of the exemption; and

5 (b) The designation of any amount to be credited to the Gift  
6 Account for the Veterans Home in Southern Nevada or the Gift  
7 Account for the Veterans Home in Northern Nevada established  
8 pursuant to NRS 417.145,

9 ↪ to the person each year following a year in which the exemption  
10 was allowed for that person. The form must be designed to facilitate  
11 its return by mail by the person claiming the exemption. If so  
12 requested by the person claiming the exemption, the county assessor  
13 may provide the form to the person by electronic means in lieu of by  
14 mail. The county assessor may authorize the return of the form by  
15 electronic means in accordance with the provisions of chapter 719  
16 of NRS.

17 5. Before allowing any exemption pursuant to the provisions of  
18 this section, the county assessor shall require proof of the  
19 applicant's status, and for that purpose shall require the applicant to  
20 produce an original or certified copy of:

21 (a) An honorable discharge or other document of honorable  
22 separation from the Armed Forces of the United States which  
23 indicates the total percentage of his or her permanent service-  
24 connected disability;

25 (b) A certificate of satisfactory service which indicates the total  
26 percentage of his or her permanent service-connected disability; or

27 (c) A certificate from the United States Department of Veterans  
28 Affairs or any other military document which shows that he or she  
29 has incurred a permanent service-connected disability and which  
30 indicates the total percentage of that disability, together with a  
31 certificate of honorable discharge or satisfactory service.

32 6. A surviving spouse claiming an exemption pursuant to this  
33 section must file with the county assessor an affidavit declaring that:

34 (a) The surviving spouse was married to and living with the  
35 veteran who incurred a permanent service-connected disability for  
36 the 5 years preceding his or her death;

37 (b) The veteran was eligible for the exemption at the time of his  
38 or her death or would have been eligible if the veteran had been a  
39 resident of the State of Nevada;

40 (c) The surviving spouse has not remarried; and

41 (d) The surviving spouse is a bona fide resident of the State of  
42 Nevada.

43 ↪ The affidavit required by this subsection is in addition to the  
44 certification required pursuant to subsections 4 and 5. After the  
45 filing of the original affidavit required by this subsection, the county



1 assessor shall, except as otherwise provided in this subsection, mail  
2 a form for renewal of the exemption to the person each year  
3 following a year in which the exemption was allowed for that  
4 person. The form must be designed to facilitate its return by mail by  
5 the person claiming the exemption. If so requested by the person  
6 claiming the exemption, the county assessor may provide the form  
7 to the person by electronic means in lieu of by mail. The county  
8 assessor may authorize the return of the form by electronic means in  
9 accordance with the provisions of chapter 719 of NRS.

10 7. If a veteran or the surviving spouse of a veteran submits, as  
11 proof of disability, documentation that indicates a percentage of  
12 permanent service-connected disability for more than one permanent  
13 service-connected disability, the amount of the exemption must be  
14 based on the total of those combined percentages, not to exceed 100  
15 percent.

16 8. If a tax exemption is allowed under this section to a person  
17 who qualifies for the exemption:

18 (a) As a veteran with a permanent service-connected disability,  
19 that person is not entitled to an exemption under NRS 361.090.

20 (b) Solely as the surviving spouse of a veteran with a permanent  
21 service-connected disability, the allowance of a tax exemption under  
22 this section does not affect the eligibility of that person for an  
23 exemption *as a veteran* under NRS 361.090.

24 9. If any person files a false affidavit or produces false proof to  
25 the county assessor or a notary public and, as a result of the false  
26 affidavit or false proof, the person is allowed a tax exemption to  
27 which the person is not entitled, the person is guilty of a gross  
28 misdemeanor.

29 10. Beginning with the 2005-2006 Fiscal Year, the monetary  
30 amounts in subsection 2 must be adjusted for each fiscal year by  
31 adding to the amount the product of the amount multiplied by the  
32 percentage increase in the consumer price inflation index from July  
33 2003 to the July preceding the fiscal year for which the adjustment  
34 is calculated. The Department shall provide to each county assessor  
35 the adjusted amount, in writing, on or before September 30 of each  
36 year.

37 11. For the purposes of this section, "consumer price inflation  
38 index" means the Consumer Price Index for All Urban Consumers,  
39 West Region (All Items), as published by the United States  
40 Department of Labor or, if that index ceases to be published by the  
41 United States Department of Labor, the published index that most  
42 closely resembles that index, as determined by the Department.

43 **Sec. 3.** NRS 361.1565 is hereby amended to read as follows:

44 361.1565 The personal property tax exemption to which a  
45 surviving spouse, person who is blind, veteran , *surviving spouse of*



1 *a veteran, veteran who incurred a service-connected disability* or  
2 surviving spouse of a veteran who incurred a service-connected  
3 disability is entitled pursuant to NRS 361.080, 361.085, 361.090 or  
4 361.091 is reduced to the extent that he or she is allowed an  
5 exemption from the governmental services tax pursuant to chapter  
6 371 of NRS.

7 **Sec. 4.** NRS 371.103 is hereby amended to read as follows:

8 371.103 1. Vehicles, to the extent of \$2,000 determined  
9 valuation, registered by any actual bona fide resident of the State of  
10 Nevada who:

11 (a) Has served a minimum of 90 days on active duty, who was  
12 assigned to active duty at some time between April 21, 1898, and  
13 June 15, 1903, or between April 6, 1917, and November 11, 1918,  
14 or between December 7, 1941, and December 31, 1946, or between  
15 June 25, 1950, and May 7, 1975, or between September 26, 1982,  
16 and December 1, 1987, or between October 23, 1983,  
17 and November 21, 1983, or between December 20, 1989, and  
18 January 31, 1990, or between August 2, 1990, and April 11, 1991,  
19 or between December 5, 1992, and March 31, 1994, or between  
20 November 20, 1995, and December 20, 1996;

21 (b) Has served a minimum of 90 continuous days on active duty  
22 none of which was for training purposes, who was assigned to active  
23 duty at some time between January 1, 1961, and May 7, 1975;

24 (c) Has served on active duty in connection with carrying out  
25 the authorization granted to the President of the United States in  
26 Public Law 102-1; or

27 (d) Has served on active duty in connection with a campaign or  
28 expedition for service in which a medal has been authorized by the  
29 Government of the United States, regardless of the number of days  
30 served on active duty,

31 ➤ and who received, upon severance from service, an honorable  
32 discharge or certificate of satisfactory service from the Armed  
33 Forces of the United States, or who, having so served, is still serving  
34 in the Armed Forces of the United States, is exempt from taxation.

35 *Vehicles, to the extent of \$2,000 determined valuation, registered*  
36 *by any actual bona fide resident of the State of Nevada who is the*  
37 *surviving spouse of a person who satisfied the requirements of*  
38 *paragraph (a), (b), (c) or (d), as applicable, and who received,*  
39 *upon severance from service, an honorable discharge or*  
40 *certificate of satisfactory service from the Armed Forces of the*  
41 *United States, are exempt from taxation.*

42 2. In lieu of claiming the exemption from taxation set forth in  
43 subsection 1 in his or her name, a veteran may transfer the  
44 exemption to his or her current spouse. To transfer the exemption,  
45 the veteran must file an affidavit of transfer with the Department in





1 the county where the exemption would otherwise have been  
2 claimed. The affidavit of transfer must be made before an authorized  
3 employee of the Department or a notary public. If a veteran makes  
4 such a transfer:

5 (a) The spouse of the veteran is entitled to the exemption in the  
6 same manner as if the spouse were the veteran;

7 (b) The veteran is not entitled to the exemption for the duration  
8 of the transfer;

9 (c) The transfer expires upon the earlier of:

10 (1) The termination of the marriage;

11 (2) The death of the veteran; or

12 (3) The revocation of the transfer by the veteran as described  
13 in paragraph (d); and

14 (d) The veteran may, at any time, revoke the transfer of the  
15 exemption by filing with the Department in the county where the  
16 exemption is claimed an affidavit made before an authorized  
17 employee of the Department or a notary public.

18 3. For the purpose of this section, the first \$2,000 determined  
19 valuation of vehicles in which a person described in subsection 1 or  
20 2 has any interest shall be deemed to belong to that person.

21 4. Except as otherwise provided in subsection 5, a person  
22 claiming the exemption shall file annually with the Department in  
23 the county where the exemption is claimed an affidavit declaring  
24 that he or she is an actual bona fide resident of the State of Nevada  
25 who meets all the other requirements of subsection 1 or 2, as  
26 applicable, and that the exemption is claimed in no other county in  
27 this State. The affidavit must be made before the county assessor or  
28 a notary public. After the filing of the original affidavit of  
29 exemption and after the transfer of the exemption, if any, pursuant  
30 to subsection 2, the county assessor shall, except as otherwise  
31 provided in this subsection, mail a form for:

32 (a) The renewal of the exemption; and

33 (b) The designation of any amount to be credited to the Gift  
34 Account for the Veterans Home in Southern Nevada or the Gift  
35 Account for the Veterans Home in Northern Nevada established  
36 pursuant to NRS 417.145,

37 ↪ to the person who claimed the exemption each year following a  
38 year in which the exemption was allowed for that person. The form  
39 must be designed to facilitate its return by mail by the person  
40 claiming the exemption. If so requested by the person claiming the  
41 exemption, the county assessor may provide the form to the person  
42 by electronic means in lieu of by mail.

43 5. Persons in actual military service are exempt during the  
44 period of such service from filing annual affidavits of exemption  
45 and the Department shall grant exemptions to those persons on the



1 basis of the original affidavits filed. In the case of any person who  
2 has entered the military service without having previously made and  
3 filed an affidavit of exemption, the affidavit may be filed in his or  
4 her behalf during the period of such service by any person having  
5 knowledge of the facts.

6 6. Before allowing any veteran's exemption pursuant to the  
7 provisions of this chapter, the Department shall require proof of  
8 status of the veteran or, if a transfer has been made pursuant to  
9 subsection 2, proof of status of the veteran to whom the person  
10 claiming the exemption is married, and for that purpose shall require  
11 production of an honorable discharge or certificate of satisfactory  
12 service or a certified copy thereof, or such other proof of status as  
13 may be necessary.

14 7. *A surviving spouse claiming an exemption pursuant to this*  
15 *section must file with the Department in the county where the*  
16 *exemption is claimed an affidavit declaring that:*

17 (a) *The surviving spouse was married to and living with the*  
18 *veteran for the 5 years immediately preceding his or her death;*

19 (b) *The veteran was eligible for the exemption at the time of*  
20 *his or her death or, if not for the transfer of the exemption*  
21 *pursuant to subsection 2, would have been eligible for the*  
22 *exemption at the time of his or her death; and*

23 (c) *The surviving spouse has not remarried.*

24 ↪ *The affidavit required by this subsection is in addition to the*  
25 *certification required pursuant to subsections 4 and 6. After*  
26 *the filing of the original affidavit required by this subsection, the*  
27 *county assessor shall, except as otherwise provided in this*  
28 *subsection, mail a form for renewal of the exemption to the person*  
29 *each year following a year in which the exemption was allowed for*  
30 *that person. The form must be designed to facilitate its return by*  
31 *mail by the person claiming the exemption. If so requested by the*  
32 *person claiming the exemption, the county assessor may provide*  
33 *the form to the person by electronic means in lieu of by mail.*

34 8. *If a tax exemption is allowed under this section to a person*  
35 *who qualifies for the exemption as the surviving spouse of a*  
36 *veteran, that person is not entitled to an exemption under*  
37 *NRS 371.101.*

38 9. If any person files a false affidavit or produces false proof to  
39 the Department, and as a result of the false affidavit or false proof a  
40 tax exemption is allowed to a person not entitled to the exemption,  
41 the person is guilty of a gross misdemeanor.

42 ~~8.1~~ 10. Beginning with the 2005-2006 Fiscal Year, the  
43 monetary amounts in subsections 1 and 3 must be adjusted for each  
44 fiscal year by adding to each amount the product of the amount  
45 multiplied by the percentage increase in the Consumer Price Index



1 (All Items) from December 2003 to the December preceding the  
2 fiscal year for which the adjustment is calculated.

3 **Sec. 5.** NRS 371.104 is hereby amended to read as follows:

4 371.104 1. A bona fide resident of the State of Nevada who  
5 has incurred a permanent service-connected disability and has been  
6 honorably discharged from the Armed Forces of the United States,  
7 or his or her surviving spouse, is entitled to a veteran's exemption  
8 from the payment of governmental services taxes on vehicles of the  
9 following determined valuations:

10 (a) If he or she has a disability of 100 percent, the first \$20,000  
11 of determined valuation.

12 (b) If he or she has a disability of 80 to 99 percent, inclusive, the  
13 first \$15,000 of determined valuation.

14 (c) If he or she has a disability of 60 to 79 percent, inclusive, the  
15 first \$10,000 of determined valuation.

16 2. In lieu of claiming the exemption from taxation set forth in  
17 subsection 1 in his or her name, a veteran may transfer the  
18 exemption to his or her current spouse. To transfer the exemption,  
19 the veteran must file an affidavit of transfer with the Department in  
20 the county where the exemption would otherwise have been  
21 claimed. The affidavit of transfer must be made before an authorized  
22 employee of the Department or a notary public. If a veteran makes  
23 such a transfer:

24 (a) The spouse of the veteran is entitled to the exemption in the  
25 same manner as if the spouse were the veteran;

26 (b) The veteran is not entitled to the exemption for the duration  
27 of the transfer;

28 (c) The transfer expires upon the earlier of:

29 (1) The termination of the marriage;

30 (2) The death of the veteran; or

31 (3) The revocation of the transfer by the veteran as described  
32 in paragraph (d); and

33 (d) The veteran may, at any time, revoke the transfer of the  
34 exemption by filing with the Department in the county where the  
35 exemption is claimed an affidavit made before an authorized  
36 employee of the Department or a notary public.

37 3. For the purpose of this section, the first \$20,000 of  
38 determined valuation of vehicles in which a person described in  
39 subsection 1 or 2 has any interest shall be deemed to belong entirely  
40 to that person.

41 4. A person claiming the exemption shall file annually with the  
42 Department in the county where the exemption is claimed an  
43 affidavit declaring that he or she is a bona fide resident of the State  
44 of Nevada who meets all the other requirements of subsection 1 or  
45 2, as applicable, and that the exemption is claimed in no other



1 county within this State. After the filing of the original affidavit of  
2 exemption and after the transfer of the exemption, if any, pursuant  
3 to subsection 2, the county assessor shall, except as otherwise  
4 provided in this subsection, mail a form for:

5 (a) The renewal of the exemption; and

6 (b) The designation of any amount to be credited to the Gift  
7 Account for the Veterans Home in Southern Nevada or the Gift  
8 Account for the Veterans Home in Northern Nevada established  
9 pursuant to NRS 417.145,

10 ↪ to the person who claimed the exemption each year following a  
11 year in which the exemption was allowed for that person. The form  
12 must be designed to facilitate its return by mail by the person  
13 claiming the exemption. If so requested by the person claiming the  
14 exemption, the county assessor may provide the form to the person  
15 by electronic means in lieu of by mail.

16 5. Before allowing any exemption pursuant to the provisions of  
17 this section, the Department shall require proof of the veteran's  
18 status, and for that purpose shall require production of:

19 (a) A certificate from the Department of Veterans Affairs that  
20 the veteran has incurred a permanent service-connected disability,  
21 which shows the percentage of that disability; and

22 (b) Any one of the following:

23 (1) An honorable discharge;

24 (2) A certificate of satisfactory service; or

25 (3) A certified copy of either of these documents.

26 6. A surviving spouse claiming an exemption pursuant to this  
27 section must file with the Department in the county where the  
28 exemption is claimed an affidavit declaring that:

29 (a) The surviving spouse was married to and living with the  
30 veteran with a disability for the 5 years preceding his or her death;

31 (b) The veteran with a disability was eligible for the exemption  
32 at the time of his or her death or, if not for a transfer of the  
33 exemption pursuant to subsection 2, would have been eligible for  
34 the exemption at the time of his or her death; and

35 (c) The surviving spouse has not remarried.

36 ↪ The affidavit required by this subsection is in addition to the  
37 certification required pursuant to subsections 4 and 5. After the  
38 filing of the original affidavit required by this subsection, the county  
39 assessor shall, except as otherwise provided in this subsection, mail  
40 a form for renewal of the exemption to the person each year  
41 following a year in which the exemption was allowed for that  
42 person. The form must be designed to facilitate its return by mail by  
43 the person claiming the exemption. If so requested by the person  
44 claiming the exemption, the county assessor may provide the form  
45 to the person by electronic means in lieu of by mail.



1 7. If a tax exemption is allowed under this section to a person  
2 who qualifies for the tax exemption:

3 (a) As a veteran or as the current spouse of a veteran who  
4 receives a transfer of an exemption pursuant to subsection 2, that  
5 person is not entitled to an exemption under NRS 371.103.

6 (b) Solely as the surviving spouse of a veteran with a permanent  
7 service-connected disability, the allowance of a tax exemption under  
8 this section does not affect the eligibility of that person for an  
9 exemption *as a veteran* under NRS 371.103.

10 8. If any person makes a false affidavit or produces false proof  
11 to the Department, and as a result of the false affidavit or false proof  
12 the person is allowed a tax exemption to which he or she is not  
13 entitled, the person is guilty of a gross misdemeanor.

14 9. Beginning with the 2005-2006 Fiscal Year, the monetary  
15 amounts in subsections 1 and 3 must be adjusted for each fiscal year  
16 by adding to each amount the product of the amount multiplied by  
17 the percentage increase in the consumer price inflation index from  
18 July 2003 to the July preceding the fiscal year for which the  
19 adjustment is calculated.

20 10. For the purposes of this section, "consumer price inflation  
21 index" means the Consumer Price Index for All Urban Consumers,  
22 West Region (All Items), as published by the United States  
23 Department of Labor or, if that index ceases to be published by the  
24 United States Department of Labor, the published index selected by  
25 the Department of Taxation pursuant to subsection 11 of  
26 NRS 361.091.







