

(Reprinted with amendments adopted on April 22, 2019)

FIRST REPRINT

S.B. 386

SENATE BILL NO. 386—SENATORS SETTELMAYER, HARDY, GOICOECHEA, PICKARD, KIECKHEFER; BROOKS, CANCELA, CANNIZZARO, DENIS, DONDERO LOOP, HANSEN, D. HARRIS, OHRENSCHALL, PARKS, RATTI, SCHEIBLE, SPEARMAN AND WOODHOUSE

MARCH 20, 2019

Referred to Committee on Revenue and  
Economic Development

SUMMARY—Revises provisions governing certain tax exemptions for veterans. (BDR 32-737)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: No.

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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 the taxation of property; revising the requirements to receive a partial exemption from certain property taxes for certain persons who served in the Armed Forces of the United States; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Existing law provides a partial exemption from property taxes for the property  
2 of bona fide residents of this State who served on active duty in the Armed Forces  
3 of the United States during certain periods of declared or enumerated armed  
4 conflict and who received, upon their severance from service, an honorable  
5 discharge or certificate of satisfactory service or who are still serving. (NRS  
6 361.090) This bill revises the requirements to receive this tax exemption to include  
7 persons who have: (1) served a minimum of 90 continuous days on active duty on  
8 or after December 20, 1989, or have served in the National Guard for 6 years or  
9 more; and (2) received an honorable discharge or certificate of satisfactory service  
10 or are still serving.



\* S B 3 8 6 R 1 \*

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

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

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

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

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

18 (c) Has served on active duty in connection with a campaign or  
19 expedition for service in which a medal has been authorized by the  
20 Government of the United States, regardless of the number of days  
21 served on active duty ~~;~~ *;* ~~or~~

22 *(d) Has served in the National Guard for 6 years or more,*

23 *↪* and who received, upon severance from service, an honorable  
24 discharge or certificate of satisfactory service from the Armed  
25 Forces of the United States, or who, having so served, is still serving  
26 in the Armed Forces of the United States, is exempt from taxation.

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

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

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

41 (a) The renewal of the exemption; and



1 (b) The designation of any amount to be credited to the Gift  
2 Account for the Veterans Home in Southern Nevada or the Gift  
3 Account for the Veterans Home in Northern Nevada established  
4 pursuant to NRS 417.145,

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

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

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

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

32 8. Beginning with the 2005-2006 Fiscal Year, the monetary  
33 amounts in subsections 1 and 2 must be adjusted for each fiscal year  
34 by adding to the amount the product of the amount multiplied by the  
35 percentage increase in the Consumer Price Index (All Items) from  
36 July 2003 to the July preceding the fiscal year for which the  
37 adjustment is calculated. The Department shall provide to each  
38 county assessor the adjusted amount, in writing, on or before  
39 September 30 of each year.

40 **Sec. 2.** This act becomes effective on July 1, 2019.



