

Senate Bill No. 3—Committee on
Health and Human Services

CHAPTER.....

AN ACT relating to indigent persons; revising provisions relating to payments by certain smaller counties for certain medical assistance to indigent persons; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, the board of county commissioners of each county is required to establish a tax rate of at least 6 cents and not more than 10 cents on each \$100 of assessed valuation for deposit into a fund for medical assistance to indigent persons. Existing law designates the equivalent of 1 cent of the amount collected to be credited to the Supplemental Account for Medical Assistance to Indigent Persons. (NRS 428.275, 428.285) This bill requires a board of county commissioners in a county whose population is less than 100,000 (currently all counties other than Clark County and Washoe County) to remit money to the State Controller in an amount determined by the Director of the Department of Health and Human Services to be adequate to include in the State Plan for Medicaid the payment of the nonfederal share of certain expenditures relating to long-term care. In addition, this bill limits the amount that such counties may be required to remit to not more than the equivalent of the amount collected from 8 cents on each \$100 of assessed valuation of all taxable property in the county.

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

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

Section 1. (Deleted by amendment.)

Sec. 2. NRS 428.285 is hereby amended to read as follows:

428.285 1. The board of county commissioners of each county shall establish a tax rate of at least 6 cents on each \$100 of assessed valuation for the purposes of the tax imposed pursuant to subsection 2. A board of county commissioners may increase the rate to not more than 10 cents on each \$100 of assessed valuation.

2. In addition to the levies provided in NRS 428.050 and 428.185 and any tax levied pursuant to NRS 450.425, the board of county commissioners shall levy a tax ad valorem at a rate necessary to produce revenue in an amount equal to an amount calculated by multiplying the assessed valuation of all taxable property in the county by the tax rate established pursuant to subsection 1, and subtracting from the product the amount of unencumbered money remaining in the fund on May 1 of the current fiscal year.

3. For each fiscal year beginning on or after July 1, 1989, the board of county commissioners of each county shall remit to the



State Controller from the money in the fund an amount of money equivalent to *the amount collected from* 1 cent on each \$100 of assessed valuation of all taxable property in the county for credit to the Supplemental Account.

4. *For each fiscal year beginning on or after July 1, 2013, in a county whose population is less than 100,000, the board of county commissioners shall, pursuant to an interlocal agreement with the State, remit to the State Controller an amount of money determined by the Director of the Department of Health and Human Services to be adequate for the State Plan for Medicaid to include the payment of the nonfederal share of expenditures set forth in NRS 422.272. In such a county, the amount of money that the board of county commissioners may be required to remit, as determined by the Director pursuant to this subsection, must not exceed an amount of money equivalent to the amount collected from 8 cents on each \$100 of assessed valuation of all taxable property in the county.*

5. The tax so levied and its proceeds must be excluded in computing the maximum amount of money which the county is permitted to receive from taxes ad valorem and the highest permissible rate of such taxes.

Sec. 3. This act becomes effective on July 1, 2013.

