

Assembly Bill No. 459–Committee on Government Affairs

CHAPTER.....

AN ACT relating to the optional tax on revenues from the rental of transient lodging; revising the provisions governing the expenditure of the proceeds of the tax to benefit public transportation within certain county transportation districts; and providing other matters properly relating thereto.

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

Section 1. NRS 244.33512 is hereby amended to read as follows:

244.33512 In a county in which a tax has been imposed pursuant to paragraph (a) of subsection 1 of NRS 244.3351:

1. The proceeds of the tax and any applicable penalty or interest must be:

(a) Remitted to the appropriate city if collected in the incorporated area of any city and not within any transportation district created by the county, or if collected in any transportation district created by a city; or

(b) Retained by the county if collected elsewhere, and used as provided in this section.

2. Except as otherwise provided in subsection 3, if the county has created one or more transportation districts, it shall use any part of the money retained which is collected within the boundaries of a transportation district to pay the cost of:

(a) Projects related to the construction and maintenance of sidewalks, streets, avenues, boulevards, highways, bridges and other public rights of way used primarily for vehicular or fixed guideway traffic, including, without limitation, overpass projects, street projects and underpass projects, as defined in NRS 244A.037, 244A.053 and 244A.055, *respectively*, within the boundaries of the district or within 1 mile outside those boundaries if the governing body finds that such projects outside the boundaries of the district will facilitate transportation within the district;

(b) Payment of principal and interest on notes, bonds or other obligations issued by the county to fund projects described in paragraph (a); or

(c) Any combination of those uses.

3. In addition to those uses set forth in subsection 2, if a county has created one or more transportation districts and all or any portion of those districts are located in an area that is governed by an interstate compact entered into by this state and a state that borders this state, the county may use any part of the money retained which is collected within the boundaries of a transportation district to pay the cost of establishing, operating and maintaining a public transit system, *including any improvement thereto*, within the boundaries of the district, or outside those boundaries if the

governing body finds that such a system outside the boundaries of the district will facilitate transportation within the district, or both.

4. If the county has entered into an agreement pursuant to NRS 277.080 to 277.170, inclusive, which contemplates later payment by the other party of a portion of the cost of a project which may be funded pursuant to subsection 2, the county may pay from retained proceeds the principal and interest on notes, bonds or other obligations issued in anticipation of that payment.

5. Any part of the money retained which is collected in the unincorporated area of the county and not within any transportation district created by the county or a city must be used for the same purposes within the unincorporated area of the county or within 1 mile outside that area if the board of county commissioners finds that such projects outside that area will facilitate transportation within that area.

6. As used in this section ~~[-“public”]~~ :

(a) *“Improvement” has the meaning ascribed to it in NRS 244A.033.*

(b) *“Public transit system” means a system ~~[-employing]~~ designed to facilitate the transportation of members of the general public, including:*

(1) The use of motor buses, rails or any other means of conveyance, *operated* by whatever type of power ~~[-that is operated for the conveyance of members of the general public.]~~ ; and

(2) An offstreet parking project or an overpass project as defined in NRS 244A.035 and 244A.037, respectively.

Sec. 2. This act becomes effective on July 1, 1999.

~