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ASSEMBLY BILL NO. 471—ASSEMBLYMEN HUMKE, FREEMAN, GIBBONS, BROWER,  
ANDERSON, ANGLE, GUSTAVSON, EVANS AND MANENDO

MARCH 10, 1999

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Referred to Committee on Taxation

SUMMARY—Reduces and prospectively eliminates certain special motor vehicle privilege tax in Washoe County. (BDR S-1334)

FISCAL NOTE: Effect on Local Government: Yes.  
Effect on the State or on Industrial Insurance: No.

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

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AN ACT relating to taxation; requiring the board of county commissioners of Washoe County to reduce the rate of a certain special motor vehicle privilege tax imposed during a certain period; prospectively prohibiting the board of county commissioners of Washoe County from imposing, levying or continuing the tax after a certain date; and providing other matters properly relating thereto.

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

1     **Section 1.** Section 38 of chapter 491, Statutes of Nevada 1991, as  
2     amended by section 4 of chapter 475, Statutes of Nevada 1993, at page  
3     1950, is hereby amended to read as follows:

4         Sec. 38. 1. The board of county commissioners of Washoe  
5         County shall reduce the rate of the tax ad valorem imposed  
6         pursuant to section 33 of this act by 1.5 cents per \$100 of assessed  
7         valuation for the fiscal year 1993-1994.

8         2. The board of county commissioners of Washoe County shall  
9         reduce the rate of the tax ad valorem imposed pursuant to section  
10        33 of this act, in addition to the reduction made pursuant to  
11        subsection 1, by 4 cents per \$100 of assessed valuation for the  
12        fiscal year 1994-1995.

13        3. ***The board of county commissioners of Washoe County:***  
14        ***(a) Shall reduce the rate of the special privilege tax imposed***  
15        ***pursuant to section 30 of this act by 0.5 cents on each \$1 of***  
16        ***valuation of the vehicle for the fiscal year 2001-2002.***

1       ***(b) Shall not, after June 30, 2002, impose, levy or continue the***  
2       ***special privilege tax authorized by section 30 of this act.***

3       **4.** The board of county commissioners of Washoe County or  
4       Churchill County shall not, after June 30, 1994:

5       (a) Except as otherwise provided in subsection 2 ~~for 4,~~ **3 or 5,**  
6       decrease the rate of any of the taxes imposed pursuant to sections  
7       29 to 33, inclusive, of this act unless all of the local governments  
8       that are entitled to receive a monthly distribution from the tax  
9       distribution fund for the county agree to the decrease.

10       (b) Increase the rate of any tax imposed pursuant to sections 29  
11       to 33, inclusive, of this act.

12       ~~4.~~ **5.** If necessary to avoid violating the provisions of  
13       subsection 2 of section 31 of this act, the board of county  
14       commissioners of Washoe County shall reduce the amount of the  
15       license fee imposed pursuant to that section by the minimum  
16       amount necessary to comply with the provisions of subsection 2 of  
17       section 31 of this act.