ASSEMBLY BILL NO. 553–ASSEMBLYMAN PARKS

MARCH 15, 1999

Referred to Committee on Transportation

SUMMARY—Revises provisions relating to regional transportation commissions. (BDR 32-1572)

FISCAL NOTE: Effect on Local Government: No.
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.

AN ACT relating to transportation; providing in skeleton form for the distribution of the revenue from certain taxes to the regional transportation commission; requiring the creation of a regional transportation commission in certain counties; 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 371.045 is hereby amended to read as follows:

371.045 1. A board of county commissioners may by ordinance, but not as in a case of emergency, after receiving the approval of a majority of the registered voters voting on the question at a primary, general or special election, impose a supplemental privilege tax of not more than 1 cent on each $1 of valuation of the vehicle for the privilege of operating upon the public streets, roads and highways of the county on each vehicle based in the county except:

(a) A vehicle exempt from the motor vehicle privilege tax pursuant to this chapter; or

(b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.

2. A county may combine this question with questions submitted pursuant to NRS 244.3351, 278.710, 365.203 or 377A.020, or any combination thereof.

3. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that

the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.

4. Collection of the tax imposed pursuant to this section must not commence earlier than the first day of the second calendar month after adoption of the ordinance imposing the tax.

5. Except as otherwise provided in ~~[subsection 6 and]~~ NRS 371.047, the ***regional transportation commission or, if the county does not have a regional transportation commission, the*** county shall use the proceeds of the tax to pay the cost of:

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

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

(c) Any combination of those uses.

6. ~~[The county may expend the proceeds of the supplemental privilege tax authorized by this section and NRS 371.047, or any borrowing in anticipation of that tax, pursuant to an interlocal agreement between the county and the regional transportation commission of the county with respect to the projects to be financed with the proceeds of the tax.~~

~~7.]~~ As used in this section, "based" has the meaning ascribed to it in NRS 482.011.

Sec. 2. NRS 373.030 is hereby amended to read as follows:

373.030 1. ~~[In]~~ ***Except as otherwise provided in subsection 2, in*** any county for all or part of which a streets and highways plan has been adopted as a part of the master plan by the county or regional planning commission pursuant to NRS 278.150, the board may by ordinance:

(a) Create a regional transportation commission; and

(b) Impose a tax on motor vehicle fuel, except aviation fuel and leaded racing fuel, sold in the county in an amount not to exceed 9 cents per gallon.

2. ***In a county whose population is 400,000 or more, the board shall by ordinance:***

(a) Create a regional transportation commission; and

(b) Impose a tax on motor vehicle fuel, except aviation fuel and leaded racing fuel, sold in the county in an amount not to exceed 9 cents per gallon.

3. A tax imposed pursuant to this section is in addition to other motor vehicle fuel taxes imposed pursuant to the provisions of chapter 365 of NRS.

~~[3.]~~ ***4.*** As used in this section:

(a) "Aviation fuel" has the meaning ascribed to it in NRS 365.015.

(b) "Leaded racing fuel" means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.

Sec. 3. NRS 373.080 is hereby amended to read as follows:

373.080 All motor vehicle fuel taxes collected during any month by the department pursuant to contract with any county ~~[shall]~~ ***must*** be transmitted each month by the department to ~~[such county and]~~ the ***commission or, if the county does not have a commission, to the county. The*** department shall charge the ***commission or*** county for the department's services specified in this section and in NRS 373.070 such amount as will reimburse the department for the cost to it of rendering the services.

Sec. 4. NRS 373.119 is hereby amended to read as follows:

373.119 1. Except to the extent pledged before July 1, 1985, the ***commission or, if the county does not have a commission, the*** board ***of county commissioners*** may use that portion of the revenue collected pursuant to the provisions of this chapter that represents collections from the sale of fuel for use in boats at marinas in the county to make capital improvements or to conduct programs to encourage safety in boating. If the county does not control a body of water, where an improvement or program is appropriate, the ***commission or, if the county does not have a commission, the*** board ***of county commissioners*** may contract with an appropriate person or governmental organization for the improvement or program.

2. Each marina shall report monthly to the department the number of gallons of motor vehicle fuel sold for use in boats. The report must be made on or before the 25th day of each month for sales during the preceding month.

Sec. 5. NRS 244.3351 is hereby amended to read as follows:

244.3351 1. Except as otherwise provided in subsection 2 of NRS 244.3359, in addition to all other taxes imposed on the revenue from the rental of transient lodging, a board of county commissioners may by ordinance, but not as in a case of emergency, impose a tax at the rate of 1 percent of the gross receipts from the rental of transient lodging pursuant to either paragraph (a) or (b) as follows:

(a) After receiving the approval of a majority of the registered voters of the county voting on the question at a special, primary or general election, the board of county commissioners may impose the tax throughout the county, including its incorporated cities, upon all persons in the business of providing lodging. The question may be combined with a question submitted pursuant to NRS 278.710, 365.203, 371.045 or 377A.020, or any combination thereof.

(b) After receiving the approval of a majority of the registered voters who reside within the boundaries of a transportation district created pursuant to NRS 244A.252, voting on the question at a special, primary or general district election, the board of county commissioners may impose the tax within the boundaries of the transportation district upon all persons in the business of providing lodging. The question may be combined with a question submitted pursuant to NRS 278.710.

2. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board of county commissioners is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.

3. The ordinance imposing the tax must include all the matters required by NRS 244.3352 for the mandatory tax, must be administered in the same manner, and imposes the same liabilities, except:

(a) Collection of the tax imposed pursuant to this section must not commence earlier than the first day of the second calendar month after adoption of the ordinance imposing the tax; and

(b) The governmental entity collecting the tax must transfer all collections to the ***regional transportation commission or, if the county does not have a regional transportation commission, the*** county and may not retain any part of the tax as a collection or administrative fee.

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