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## **Bill Explanation**

### **ASSEMBLY BILL NO. 208 Assembly Committee on Taxation Hearing: March 6, 2003**

**EXPLANATION** – This bill would authorize, with voter approval, the imposition of a sales and use tax of not more than  $\frac{1}{4}$  percent for the operation and maintenance of a swimming pool in a county with a population less than 15,000 (Esmeralda, Eureka, Lander, Lincoln, Mineral, Pershing, Storey and White Pine Counties). If approved, the act is effective upon passage and approval (section 6).

**Section 1:** Creates the Fund for the County Swimming Pool in the county treasury and requires the proceeds of any sales and use tax authorized by this legislation to be deposited into the fund to be used for the operation and maintenance of a county swimming pool.

**Section 2:** Authorizes the county commission in any county whose population is less than 15,000 to enact an ordinance imposing a tax for the operation and maintenance of a county swimming pool (sub. 1). Requires voter approval at a general election of a question to approve the tax before the ordinance takes effect (sub. 2)

**Section 3:** Provides for an optional sales and use tax of not more than  $\frac{1}{4}$  percent for the operation and maintenance of a swimming pool.

**Section 4:** Clarifies language pertaining to the concurrence of identified agencies in determining that no amendment to the contract between the state and county is necessary in regard to an ordinance amending certain other optional sales and use tax ordinances. Provides that the county may determine, without the concurrence of another agency, that no amendment of the contract between the state and county is necessary in regard to an ordinance amending the tax for the operation and maintenance of a swimming pool.

**Section 5:** Deems that the voter approval in White Pine County of an advisory question on the November 5, 2002 ballot as approval of the tax for the operation and maintenance of a swimming pool. (Note: This section thereby authorizes the tax in White Pine County upon the adoption of an ordinance only. If an ordinance imposing a  $\frac{1}{4}$  percent tax is adopted in White Pine County, it will raise approximately \$170,000 per year and increase the combined sales tax rate in the county to 7.125 percent.)