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## Proposed Amendment to SB 237 – PDF Version

Swendseid & Clark County Amendment

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### Language Offered by John Swendseid on March 11, 2003

1. Amend Section 1, page 1, line 6 by deleting  
    *“, except as otherwise provided in this subsection,”*
2. Amend Section 1 by striking lines 11 – 12 on page 1 and lines 1 – 7 on page 2.
3. Amend Section 1, page 2, by changing lines 32 and 33 to read as follows:

*“In any county with a population of 400,000 or more which owns the airport at which the tax is collected and in which a regional transportation commission has been created pursuant to Chapter 373 of NRS, the tax imposed pursuant to subparagraph (1) of paragraph (b) of subsection 1 of NRS 365.170 on fuel for jet or turbine powered aircraft sold, distributed or used in the county, excluding the proceeds of any tax imposed pursuant to the provisions of NRS 365.203, may also be allocated by the county to the regional transportation commission of the county. The money so allocated to a regional transportation commission:”*

4. Amend Section 1, page 2, line 43 by inserting the following after “issued”:  
    *“by the county at the request of the regional transportation commission.”*

### Language offered by Clark County on March 11, 2003

Amend the bill as a whole by renumbering sections 11 through 17 as sections 13 through 19 and adding 2 new sections designated sec. 11 and sec. 12, following sec. 10, to read as follows:

"Sec. 11. NRS 377A.020 is hereby amended to read as follows:

377A.020 1. The board of county commissioners of any county may enact an ordinance imposing a tax for a public transit system , ~~for~~ for the construction, maintenance and

repair of public roads, or ~~{both,}~~ *for the improvement of air quality*, pursuant to NRS 377A.030. The board of county commissioners of any county whose population is less than 400,000 may enact an ordinance imposing a tax to promote tourism pursuant to NRS 377A.030.

2. An ordinance enacted pursuant to this chapter may not become effective before a question concerning the imposition of the tax is approved by a majority of the registered voters of the county voting upon the question which the board may submit to the voters at any general election. A county may combine the questions for a public transit system and for the construction, maintenance and repair of public roads with questions submitted pursuant to NRS 244.3351, 278.710, or 371.045, or any combination thereof. The board shall also submit to the voters at a general election any proposal to increase the rate of the tax or change the previously approved uses for the proceeds of the tax.

3. Any ordinance enacted pursuant to this section must specify the date on which the tax must first be imposed or on which an increase in the rate of the tax becomes effective, which must not be earlier than the first day of the second calendar month following the approval of the question by the voters.

**Sec. 12.** NRS 377A.030 is hereby amended to read as follows:

377A.030 Except as otherwise provided in NRS 377A.110, any ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of not more than:

(a) For a tax to promote tourism, one-quarter of 1 percent; or

(b) For a tax to establish and maintain a public transit system, ~~{or}~~ for the construction, maintenance and repair of public roads, or ~~{both,}~~ *for the improvement of air quality*, one-half of 1 percent,

of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those contained in chapter 374 of NRS, insofar as applicable.

3. A provision that all amendments to chapter 374 of NRS after the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of an ordinance imposing the tax for public mass transportation, ~~{and}~~ construction of public roads, *or improvement of air quality* or the tax to promote tourism in the county.

4. A provision that the county shall contract before the effective date of the ordinance with the department to perform all functions incident to the administration or operation of the tax in the county.

5. A provision that exempts from the tax or any increase in the tax the gross receipts from the sale of, and the storage, use or other consumption in a county of, tangible personal property used for the performance of a written contract for the construction of an improvement to real property, entered into on or before the effective date of the tax or the increase in the tax, or for which a binding bid was submitted before that date if the bid was afterward accepted, if under the terms of the contract or bid the contract price or bid amount cannot be adjusted to reflect the imposition of the tax or the increase in the tax."

Amend section 11, page 11, line 29, by deleting "system or" and inserting "system , ~~or~~".

Amend section 11, page 11, line 30, by deleting "both," and inserting "~~[both,]~~ *for the improvement of air quality,*".

Amend section 11, page 12, by deleting lines 17 and 18 and inserting:

***"(d) The transfer to the local air pollution control agency of the county designated by the governor pursuant to chapter 445B of the NRS, for the support of activities, services and programs related to the improvement of air quality; or"***

Amend section 15, page 16, line 21, by deleting "NRS 377A.030." and inserting "NRS 377A.030, as amended by this act."

Amend section 15, page 17, line 24, by deleting "377A.030." and inserting "377A.030, as amended by this act,".