

Amendment No. 111

Senate Amendment to Senate Bill No. 170

(BDR 32-853)

Proposed by: Committee on Taxation

Amendment Box:

Resolves Conflicts with: N/A

Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend sec. 13, page 4, line 8, after “***NRS 377A.030.***” by inserting:

“The duration of the levy of a tax imposed pursuant to this paragraph must not exceed 30 years.”.

Amend sec. 14, page 4, line 45, after “***NRS 377A.030.***” by inserting:

“The duration of the levy of a tax imposed pursuant to this paragraph must not exceed 30 years.”.

SP/MSM

Date: 4/4/2005

S.B. No. 170—Authorizes certain smaller counties to impose additional local sales and use tax under certain circumstances.

**If this amendment is adopted, the Legislative
Counsel's Digest will be changed to read as follows:**

Legislative Counsel's Digest:

Existing law authorizes the boards of county commissioners of certain counties to enact ordinances imposing certain local sales and use taxes for purposes such as the promotion of tourism, the support of public transit and the operation and maintenance of a county swimming pool. (NRS 377A.020) A board may not enact such an ordinance unless a question concerning the imposition of the tax is approved by a majority of the registered voters of the county voting on the question at a general election. The ordinance must also include certain provisions, including provisions substantially identical to those required by law for the Local School Support Tax, insofar as applicable. (NRS 377A.030)

This bill specifically authorizes the board of county commissioners of a county whose population is less than 100,000 (currently counties other than Clark and Washoe Counties) to enact such an ordinance to impose a local sales and use tax at the rate of not more than one-quarter of 1 percent to acquire, develop, construct, equip, operate, maintain, improve and manage libraries, parks, recreational programs and facilities, and facilities and services for senior citizens, or for any combination of those purposes. The duration of the levy of such a tax must not exceed 30 years. To enact such an ordinance, the board must submit the ordinance for approval of the registered voters of the county in the same manner as other ordinances proposing local sales and use taxes. This bill further authorizes the board of county commissioners in such a county to issue general and special

obligations of the county for the same purposes for which the tax is imposed, and to pledge the receipts of the tax to secure those obligations.