

Amendment No. 220

Senate Amendment to Senate Bill No. 181

(BDR 32-596)

Proposed by: Committee on Finance**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 section 1, page 3, by deleting lines 21 through 26 and inserting:

“2. A board may not adopt any ordinance authorized by this section unless:

(a) In a 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 first:

(1) Imposes a tax pursuant to paragraph (b) of subsection 1 of NRS 373.030 at the maximum rate authorized pursuant to that paragraph; or

(2) Submits to the voters of the county at a general or special election the question of whether to impose a tax pursuant to paragraph (b) of subsection 1 of NRS 373.030 at the maximum rate authorized pursuant to that paragraph; and

SJC/BJE

Date: 4/11/2005

S.B. No. 181—Authorizes certain counties, upon approval of voters, to impose additional taxes on certain motor vehicle fuels.



(b) A question concerning the imposition of the tax pursuant to this section is first 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. The Committee on Local Government Finance shall annually provide to each city clerk, county clerk and district attorney in this State forms for submitting a question to the registered voters of a county pursuant to this paragraph. Any question submitted to the registered voters of a county pursuant to this paragraph must be in the form most recently provided by the Committee on Local Government Finance.

3. An ordinance adopted pursuant to this section in a county whose population is less than 100,000:

(a) Must be reapproved, in addition to the approval required by paragraph (b) of subsection 2, at least once every 8 years by a majority of the registered voters of the county voting on the question which the board may submit to the voters at any general election; and

(b) Expires by limitation no later than the last day of the 8th calendar year following the calendar year in which the ordinance was:

(1) Approved in accordance with paragraph (b) of subsection 2; or

(2) Most recently reapproved in accordance with this subsection,

↪ whichever occurs later.

4. Any ordinance authorized by this section may be adopted in”.

Amend section 1, page 3, lines 32 and 33, by deleting:

“increases.

~~{3.}~~ 4.” and inserting:

“increases ~~{-~~

—~~3.]~~ *before the ordinance expires by limitation.*

5.”.

Amend section 1, page 4, line 11, by deleting “5.” and inserting “6.”.

Amend section 1, page 4, lines 18, 28 and 38, by deleting “on” and inserting:

“~~on]~~ *no later than*”.

Amend section 1, page 5, line 3, by deleting “on” and inserting:

“~~on]~~ *no later than*”.

Amend sec. 2, page 5, line 7, after “2.” by inserting:

“1. Notwithstanding the amendatory provisions of section 1 of this act, the provisions of paragraph (a) of subsection 2 of NRS 373.065, as amended by section 1 of this act, do not apply to any ordinances adopted before July 1, 2005, by the Board of County Commissioners of Washoe County.

2.”.

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

Legislative Counsel's Digest:

Existing law authorizes counties with a population greater than 100,000 but less than 400,000 (currently Washoe County) to impose additional excise taxes by ordinance on certain motor vehicle fuels. The board of county commissioners is authorized to increase the tax annually by a maximum of 4.5 percent or the 5-year average percent increase in the Consumer Price Index for Western Urban Consumers, whichever is less. (NRS 373.065)

This bill expands the counties authorized to impose such additional excise taxes to include any county with a population of less than 400,000 (currently all counties other than Clark County). However, before a county may impose any such additional excise tax, a majority of the voters in the county must approve the imposition of the additional tax and the county must either impose the optional tax on motor vehicle fuel authorized by NRS 373.030 at the maximum allowed rate or submit to the voters the question of whether to impose that tax at that rate.

This bill mandates the expiration of such additional excise taxes in a county with a population of less than 100,000 (currently all counties other than Clark County and Washoe County) unless a majority of the voters in the county reapprove the imposition of the additional taxes every 8 years.