

## Amendment No. 829

Assembly Amendment to Senate Bill No. 181 First Reprint

(BDR 32-596)

**Proposed by:** Committee on Transportation**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 the bill as a whole by renumbering sections 2 and 3 as sections 3 and 4 and adding a new section designated sec. 2, following section 1, to read as follows:

“**Sec. 2.** 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 be transmitted each month by the Department to such county and the Department shall charge the county for the Department’s services specified in this section and in NRS 373.070 ~~[such]~~:

1. *Such* amount as will reimburse the Department for the cost to it of rendering the services ~~[ ]~~;  
*or*

2. *In the case of a motor vehicle fuel tax imposed pursuant to NRS 373.065, 1 percent of the tax collected by the Department.”.*

WBRD/WLK

Date: 5/24/2005

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



**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 of 100,000 or more 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 West 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.

Existing law requires a county that imposes additional excise taxes by ordinance on certain motor vehicle fuels to enter into a contract with the Department of Motor Vehicles to carry out the ordinance. (NRS 373.070) The Department collects the tax on behalf of the county and each month

must transmit the amount collected to the county, but the Department also must charge the county for the costs incurred by the Department in connection with the tax. (NRS 373.080)

This bill specifies that in the case of a motor vehicle fuel tax imposed pursuant to NRS 373.065, the amount to be charged the county for the services provided by the Department in connection with the tax is 1 percent of the tax collected by the Department.