

SENATE BILL NO. 147—SENATOR MCGINNESS

FEBRUARY 22, 2007

Referred to Committee on Taxation

SUMMARY—Revises provisions governing the use in certain counties of taxes on motor vehicle fuel. (BDR 32-938)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; revising the definition of the term “project” for the purposes of using the proceeds of the county motor vehicle fuel tax; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law allows the board of county commissioners of any county which
2 has a streets and highways plan as part of its master plan to impose a tax of not
3 more than 9 cents per gallon on motor vehicle fuel. (NRS 373.030) A county must
4 deposit the net proceeds of this tax in the regional street and highway fund in the
5 county treasury. (NRS 373.110) A county whose population is 50,000 or more
6 (currently Clark County, Washoe County and Carson City) may use the money in
7 this fund to pay the cost of street and highway construction. However, a county
8 whose population is less than 50,000 (currently counties other than Clark County,
9 Washoe County and Carson City) may use the money in the fund to pay the cost of
10 street and highway construction, maintenance or repair. (NRS 373.028, 373.130)
11 This bill changes existing law by allowing a county whose population is less than
12 100,000 (currently counties other than Clark and Washoe Counties) to use the
13 money in its regional street and highway fund to pay the cost of street and highway
14 construction, maintenance or repair.



THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 373.028 is hereby amended to read as follows:
373.028 "Project" means:

1. In a county whose population is ~~50,000~~ 100,000 or more, street and highway construction, including, without limitation, the acquisition and improvement of any street, avenue, boulevard, alley, highway or other public right-of-way used for any vehicular traffic, and including a sidewalk designed primarily for use by pedestrians, and also, including, without limitation, grades, regrades, gravel, oiling, surfacing, macadamizing, paving, crosswalks, sidewalks, pedestrian rights-of-way, driveway approaches, curb cuts, curbs, gutters, culverts, catch basins, drains, sewers, manholes, inlets, outlets, retaining walls, bridges, overpasses, tunnels, underpasses, approaches, sprinkling facilities, artificial lights and lighting equipment, parkways, grade separators, traffic separators, and traffic control equipment, and all appurtenances and incidentals, or any combination thereof, including, without limitation, the acquisition and improvement of all types of property therefor.

2. In a county whose population is less than ~~50,000,~~ 100,000, street and highway construction, maintenance or repair, or any combination thereof, including, without limitation, the acquisition, maintenance, repair and improvement of any street, avenue, boulevard, alley, highway or other public right-of-way used for any vehicular traffic, and including a sidewalk designed primarily for use by pedestrians, and also, including, without limitation, grades, regrades, gravel, oiling, surfacing, macadamizing, paving, crosswalks, sidewalks, pedestrian rights-of-way, driveway approaches, curb cuts, curbs, gutters, culverts, catch basins, drains, sewers, manholes, inlets, outlets, retaining walls, bridges, overpasses, tunnels, underpasses, approaches, sprinkling facilities, artificial lights and lighting equipment, parkways, grade separators, traffic separators, and traffic control equipment, and all appurtenances and incidentals, or any combination thereof, including, without limitation, the acquisition, maintenance, repair and improvement of all types of property therefor.

Sec. 2. This act becomes effective on July 1, 2007.

