

CHAPTER.....

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:

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

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