

ASSEMBLY BILL NO. 329—ASSEMBLYMEN GOICOECHEA;
CARPENTER, GANSERT, GOEDHART, GRADY, GUSTAVSON,
HAMBRICK, SETTELMAYER, STEWART AND WOODBURY (BY
REQUEST)

MARCH 13, 2009

JOINT SPONSORS: SENATORS RHOADS; AND MCGINNESS

Referred to Committee on Taxation

SUMMARY—Provides funding for recreational facilities in certain
smaller counties. (BDR 32-745)

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; authorizing the board of county
commissioners of certain smaller counties to use the
money from a sales and use tax to support the operation
and maintenance of a county recreational facility;
requiring the county treasurer to deposit the money
received in the appropriate fund; authorizing the
imposition of the tax in White Pine County without
further approval of the voters; and providing other matters
properly relating thereto.

Legislative Counsel's Digest:

1 On November 5, 2002, the voters in White Pine County approved County
2 Question No. 10, concerning the operation and maintenance of a county swimming
3 pool facility. During the 2003 Legislative Session, a one-quarter of 1 percent sales
4 tax was imposed to support the operation and maintenance of a county swimming
5 pool. **Sections 1 and 2** of this bill amend NRS to provide that the money collected
6 from the tax may be used for the operation and maintenance of a county swimming
7 pool and recreational facility. (NRS 377A.020, 377A.030) **Section 3** of this bill
8 authorizes the Board of County Commissioners to use the money in the fund for the
9 county swimming pool to include the operation and maintenance of a county
10 recreational facility. (NRS 377A.062)

11 This bill further clarifies that no other approval by the voters is required for the
12 imposition of the tax because on November 5, 2002, voters in White Pine County



* A B 3 2 9 *

13 approved County Question No. 10, concerning the imposition of a sales and use tax
14 for the operation and maintenance of a county swimming pool facility.

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

1 **Section 1.** NRS 377A.020 is hereby amended to read as
2 follows:

3 377A.020 1. The board of county commissioners of:

4 (a) Any county may enact an ordinance imposing a tax for a
5 public transit system, for the construction, maintenance and repair of
6 public roads, for the improvement of air quality or for any
7 combination of those purposes pursuant to NRS 377A.030.

8 (b) Any county whose population is less than 400,000 may
9 enact an ordinance imposing a tax to promote tourism pursuant to
10 NRS 377A.030.

11 (c) Any county whose population is less than 15,000 may enact
12 an ordinance imposing a tax to support the operation and
13 maintenance of a county swimming pool *and recreational facility*
14 pursuant to NRS 377A.030.

15 (d) Any county whose population is less than 100,000 may enact
16 an ordinance imposing a tax to acquire, develop, construct, equip,
17 operate, maintain, improve and manage libraries, parks, recreational
18 programs and facilities, and facilities and services for senior
19 citizens, and to preserve and protect agriculture, or for any
20 combination of those purposes pursuant to NRS 377A.030. The
21 duration of the levy of a tax imposed pursuant to this paragraph
22 must not exceed 30 years.

23 2. An ordinance enacted pursuant to this chapter may not
24 become effective before a question concerning the imposition of the
25 tax is approved by a majority of the registered voters of the county
26 voting upon the question which the board may submit to the voters
27 at any general election. A county may combine a question
28 concerning the imposition of a tax described in subsection 1 with
29 questions submitted pursuant to NRS 244.3351, 278.710 or 371.045,
30 or any combination thereof. The board shall also submit to the
31 voters at a general election any proposal to increase the rate of the
32 tax or change the previously approved uses for the proceeds of
33 the tax.

34 3. Any ordinance enacted pursuant to this section must specify
35 the date on which the tax must first be imposed or on which an
36 increase in the rate of the tax becomes effective, which must be the
37 first day of the first calendar quarter that begins at least 120 days
38 after the approval of the question by the voters.



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Sec. 2. NRS 377A.030 is hereby amended to read as follows:

377A.030 Except as otherwise provided in NRS 377A.110, any ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of not more than:

(a) For a tax to promote tourism, one-quarter of 1 percent;

(b) For a tax to establish and maintain a public transit system, for the construction, maintenance and repair of public roads, for the improvement of air quality or for any combination of those purposes, one-half of 1 percent;

(c) For a tax to support the operation and maintenance of a county swimming pool ~~H~~ **and recreational facility**, one-quarter of 1 percent; or

(d) For a tax to acquire, develop, construct, equip, operate, maintain, improve and manage libraries, parks, recreational programs and facilities, and facilities and services for senior citizens, and to preserve and protect agriculture, or for any combination of those purposes, one-quarter of 1 percent,

↳ of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in a county.

2. Provisions substantially identical to those contained in chapter 374 of NRS, insofar as applicable.

3. A provision that all amendments to chapter 374 of NRS after the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the ordinance.

4. A provision that the county shall contract before the effective date of the ordinance with the Department to perform all functions incident to the administration or operation of the tax in the county.

5. A provision that a purchaser is entitled to a refund, in accordance with the provisions of NRS 374.635 to 374.720, inclusive, of the amount of the tax required to be paid that is attributable to the tax imposed upon the sale of, and the storage, use or other consumption in a county of, tangible personal property used for the performance of a written contract for the construction of an improvement to real property, entered into on or before the effective date of the tax or the increase in the tax, or for which a binding bid was submitted before that date if the bid was afterward accepted, if under the terms of the contract or bid the contract price or bid amount cannot be adjusted to reflect the imposition of the tax or the increase in the tax.



1 **Sec. 3.** NRS 377A.062 is hereby amended to read as follows:
2 377A.062 1. The county treasurer shall deposit money
3 received from the State Controller pursuant to NRS 377A.050 to
4 support the operation and maintenance of a county swimming pool
5 **and recreational facility** in the county treasury for credit to a fund
6 to be known as the fund for the county swimming pool.

7 2. The fund for the county swimming pool must be accounted
8 for as a separate fund and not as a part of any other fund.

9 3. The board of county commissioners may use money in the
10 fund for the county swimming pool ~~only~~ to support the operation
11 and maintenance of a county swimming pool ~~and~~ **and recreational**
12 **facility**.

13 **Sec. 4.** The approval by the voters on November 5, 2002, of
14 County Question No. 10, concerning the operation and maintenance
15 of a county swimming pool facility, on the 2002 general election
16 ballot for White Pine County shall be deemed to constitute approval
17 by the voters of the imposition of a tax pursuant to paragraph (c) of
18 subsection 1 of NRS 377A.030 of one-quarter of 1 percent of the
19 gross receipts of any retailer from the sale of all tangible personal
20 property sold at retail, or stored, used or otherwise consumed in the
21 county. No other approval by the voters is required for the
22 imposition of that tax in White Pine County.

23 **Sec. 5.** This act becomes effective on July 1, 2009.

