

**PROPOSED REGULATION OF THE  
COMMITTEE ON LOCAL GOVERNMENT FINANCE**

**LCB File No. R187-08**

September 18, 2008

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

AUTHORITY: §10.3 of ch. 541, Stats. 2007.

A REGULATION relating to taxation; prescribing the contents of any ordinance adopted to impose the taxes recommended by the Washoe County Schools Construction and Revitalization Advisory Committee; and providing other matters properly relating thereto.

**Section 1.** Chapter 360 of NAC is hereby amended by adding thereto a new section to read as follows:

*Any ordinance adopted by the Board of County Commissioners of Washoe County pursuant to section 10.2 of chapter 541, Statutes of Nevada 2007:*

*1. Which imposes a sales and use tax must:*

*(a) Except as otherwise required to carry out the provisions of this subsection and section 10.4 of chapter 541, Statutes of Nevada 2007, provide for the administration and enforcement of that tax by the Department of Taxation in substantially the same manner as the tax imposed pursuant to chapter 374 of NRS, and include:*

*(1) Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable;*

*(2) A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the effective date of that ordinance which are not inconsistent with the*

*provisions of chapter 541, Statutes of Nevada 2007, and any amendments thereof or regulations adopted pursuant thereto, automatically become a part of the ordinance on their respective effective dates; and*

*(3) A provision that the County shall contract before the effective date of that tax with the Department of Taxation to perform all functions incident to the administration and operation of the tax.*

*(b) Provide for the transfer each month of a percentage of the amount collected by the Department of Taxation for the County pursuant to that ordinance during the preceding month to the appropriate account in the State General Fund as compensation to the State for the costs of collecting the tax imposed by that ordinance. The percentage which must be required to be transferred pursuant to this paragraph must be the same percentage as the State Controller is required by statute to transfer from the fees, taxes, interest and penalties collected in the County as compensation to the State for the costs of collecting the tax imposed pursuant to chapter 374 of NRS.*

*2. Which imposes a governmental services tax must:*

*(a) Except as otherwise required to carry out the provisions of this subsection and section 10.4 of chapter 541, Statutes of Nevada 2007, provide for the administration and enforcement of that tax by the Department of Motor Vehicles in substantially the same manner as the governmental services tax imposed pursuant to chapter 371 of NRS.*

*(b) Provide for the withholding by the Department of Motor Vehicles of a percentage from the amount of the governmental services tax collected by the Department of Motor Vehicles pursuant to that ordinance as compensation for the costs of collecting the tax imposed by that ordinance. The percentage which must be required to be withheld by the Department of Motor*

*Vehicles pursuant to this paragraph must be the same percentage as the Department of Motor Vehicles is required by statute to withhold from the governmental services tax imposed pursuant to chapter 371 of NRS and collected by the Department of Motor Vehicles as compensation for the costs of collecting the tax.*

*3. Must not provide for the collection of any tax imposed pursuant to that ordinance before January 1, 2009.*