
ASSEMBLY BILL NO. 208—ASSEMBLYMEN GOICOECHEA, KNECHT, ANDONOV, ATKINSON, BEERS, CARPENTER, CLABORN, COLLINS, CONKLIN, GEDDES, GRADY, HARDY, HETTRICK, KOIVISTO, MABEY, MANENDO, MCCLAIN, MCCLEARY AND SHERER

FEBRUARY 27, 2003

Referred to Committee on Taxation

SUMMARY—Authorizes imposition of sales and use tax in certain counties for operation and maintenance of county swimming pool. (BDR 32-805)

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 counties to impose a sales and use tax to support the operation and maintenance of a county swimming pool; authorizing the imposition of the tax in White Pine County without further approval of the voters; and providing other matters properly relating thereto.

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

- 1 **Section 1.** Chapter 377A of NRS is hereby amended by
2 adding thereto a new section to read as follows:
3 ***1. The county treasurer shall deposit money received from***
4 ***the State Controller pursuant to NRS 377A.050 to support the***
5 ***operation and maintenance of a county swimming pool in the***
6 ***county treasury for credit to a fund to be known as the fund for***
7 ***the county swimming pool.***
8 ***2. The fund for the county swimming pool must be accounted***
9 ***for as a separate fund and not as a part of any other fund.***



1 **3. The board of county commissioners may use money in the**
2 **fund for the county swimming pool only to support the operation**
3 **and maintenance of a county swimming pool.**

4 **Sec. 2.** NRS 377A.020 is hereby amended to read as follows:
5 377A.020 1. The board of county commissioners of any
6 county may enact an ordinance imposing a tax for a public transit
7 system or for the construction, maintenance and repair of public
8 roads, or both, pursuant to NRS 377A.030. The board of county
9 commissioners of any county whose population is less than 400,000
10 may enact an ordinance imposing a tax to promote tourism pursuant
11 to NRS 377A.030. **The board of county commissioners of any**
12 **county whose population is less than 15,000 may enact an**
13 **ordinance imposing a tax to support the operation and**
14 **maintenance of a county swimming pool pursuant to**
15 **NRS 377A.030.**

16 2. An ordinance enacted pursuant to this chapter may not
17 become effective before a question concerning the imposition of the
18 tax is approved by a majority of the registered voters of the county
19 voting upon the question which the board may submit to the voters
20 at any general election. A county may combine the questions for a
21 public transit system and for the construction, maintenance and
22 repair of public roads with questions submitted pursuant to NRS
23 244.3351, 278.710 or 371.045, or any combination thereof. The
24 board shall also submit to the voters at a general election any
25 proposal to increase the rate of the tax or change the previously
26 approved uses for the proceeds of the tax.

27 3. Any ordinance enacted pursuant to this section must specify
28 the date on which the tax must first be imposed or on which an
29 increase in the rate of the tax becomes effective, which must not be
30 earlier than the first day of the second calendar month following the
31 approval of the question by the voters.

32 **Sec. 3.** NRS 377A.030 is hereby amended to read as follows:
33 377A.030 Except as otherwise provided in NRS 377A.110, any
34 ordinance enacted under this chapter must include provisions in
35 substance as follows:

- 36 1. A provision imposing a tax upon retailers at the rate of not
37 more than:
- 38 (a) For a tax to promote tourism, one-quarter of 1 percent; ~~or~~
 - 39 (b) For a tax to establish and maintain a public transit system or
40 for the construction, maintenance and repair of public roads, or both,
41 one-half of 1 percent ~~or~~; **or**
 - 42 (c) **For a tax to support the operation and maintenance of a**
43 **county swimming pool, one-quarter of 1 percent,**



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

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

6 3. A provision that all amendments to chapter 374 of NRS after
7 the date of enactment of the ordinance, not inconsistent with this
8 chapter, automatically become a part of an ordinance imposing the
9 tax for public mass transportation and construction of public roads ,
10 ~~or~~ the tax to promote tourism in the county ~~in~~ , *or the tax to*
11 *support the operation and maintenance of a county swimming*
12 *pool.*

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

17 5. A provision that exempts from the tax or any increase in the
18 tax the gross receipts from the sale of, and the storage, use or other
19 consumption in a county of, tangible personal property used for the
20 performance of a written contract for the construction of an
21 improvement to real property, entered into on or before the effective
22 date of the tax or the increase in the tax, or for which a binding bid
23 was submitted before that date if the bid was afterward accepted, if
24 under the terms of the contract or bid the contract price or bid
25 amount cannot be adjusted to reflect the imposition of the tax or the
26 increase in the tax.

27 **Sec. 4.** NRS 377A.040 is hereby amended to read as follows:

28 377A.040 Any ordinance amending the taxing ordinance must
29 include a provision in substance that the county shall amend the
30 contract made under subsection 4 of NRS 377A.030 by a contract
31 made between the county and the State acting by and through the
32 Department before the effective date of the amendatory ordinance,
33 unless the county determines with the written concurrence of the
34 regional transportation commission , *in the case of a tax to*
35 *establish and maintain a public transit system or for the*
36 *construction, maintenance and repair of public roads,* or the
37 county fair and recreation board , *in the case of a tax to promote*
38 *tourism,* that no such amendment of the contract is necessary or
39 desirable. *Consent of another body is not required for the county*
40 *to determine that no such amendment of the contract is necessary*
41 *or desirable in the case of a tax to support the operation and*
42 *maintenance of a county swimming pool.*

43 **Sec. 5.** The approval by the voters on November 5, 2002, of
44 County Question No. 10, concerning the operation and maintenance
45 of a county swimming pool facility, on the 2002 general election



1 ballot for White Pine County shall be deemed to constitute approval
2 by the voters of the imposition of a tax pursuant paragraph (c) of
3 subsection 1 of NRS 377A.030 of one-quarter of 1 percent of the
4 gross receipts of any retailer from the sale of all tangible personal
5 property sold at retail, or stored, used or otherwise consumed in the
6 county. No other approval by the voters is required for the
7 imposition of that tax in White Pine County.

8 **Sec. 6.** This act becomes effective upon passage and approval.

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