

---

---

SENATE BILL NO. 169—SENATOR AMODEI

MARCH 9, 2005

---

Referred to Committee on Taxation

**SUMMARY**—Authorizes boards of county commissioners of smaller counties to use money in infrastructure fund for certain projects, facilities and activities. (BDR 32-147)

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

~

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

---

---

AN ACT relating to the tax for infrastructure; authorizing the boards of county commissioners of smaller counties to use money in the infrastructure fund for certain projects, facilities and activities; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law authorizes counties to impose by ordinance a sales and use tax for  
2 infrastructure. (NRS 377B.100) In a county whose population is less than 400,000  
3 (currently counties other than Clark County), proceeds from the tax are deposited  
4 by the State Controller in the county treasury for credit to an infrastructure fund.  
5 (NRS 377B.150)  
6 Existing law establishes the purposes for which money in the fund, including  
7 interest and any other income from the fund, may be used. In a county whose  
8 population is less than 100,000 (currently counties other than Clark and Washoe  
9 counties), money from the fund may be expended, according to a plan adopted by  
10 the county, on projects for water and wastewater facilities, the management of  
11 floodplains, the prevention of floods, the disposal of solid waste and construction or  
12 renovation of school facilities. (NRS 377B.160)  
13 This bill expands the authority of a county whose population is less than  
14 100,000 to allow the board of county commissioners to expend money in the  
15 infrastructure fund to operate and maintain projects for the management of  
16 floodplains or the prevention of floods, and facilities for the disposal of solid waste.  
17 This bill also authorizes such a county to expend money in the fund for the  
18 construction or renovation of facilities having cultural or historical value.

---

---



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

1     **Section 1.** NRS 377B.160 is hereby amended to read as  
2 follows:

3     377B.160 The money in the infrastructure fund, including  
4 interest and any other income from the fund:

5     1. In a county whose population is 400,000 or more, must only  
6 be expended by the water authority, distributed by the water  
7 authority to its members, distributed by the water authority pursuant  
8 to NRS 377B.170 to a city or town located in the county whose  
9 territory is not within the boundaries of the area served by the water  
10 authority or to a public entity in such a county which provides  
11 water or wastewater services and which is not a member of the  
12 water authority or, if no water authority exists in the county, by the  
13 board of county commissioners for:

14     (a) The acquisition, establishment, construction, improvement or  
15 equipping of water and wastewater facilities;

16     (b) The payment of principal and interest on notes, bonds or  
17 other securities issued to provide money for the cost of projects  
18 described in paragraph (a); or

19     (c) Any combination of those purposes.

20     ➔ The board of county commissioners may only expend money  
21 from the infrastructure fund pursuant to this subsection in the  
22 manner set forth in the plan adopted pursuant to subsection 6 of  
23 NRS 377B.100.

24     2. In a county whose population is 100,000 or more but less  
25 than 400,000, must only be expended by the board of county  
26 commissioners in the manner set forth in the plan adopted pursuant  
27 to subsection 6 of NRS 377B.100 for:

28     (a) The acquisition, establishment, construction or expansion of:

29         (1) Projects for the management of floodplains or the  
30 prevention of floods; or

31         (2) Facilities relating to public safety;

32     (b) The payment of principal and interest on notes, bonds or  
33 other securities issued to provide money for the cost of projects  
34 described in paragraph (a);

35     (c) The ongoing expenses of operation and maintenance of  
36 projects described in subparagraph (1) of paragraph (a), if such  
37 projects were included in a plan adopted by the board of county  
38 commissioners pursuant to subsection 6 of NRS 377B.100 before  
39 January 1, 2003; or

40     (d) Any combination of those purposes.

41     3. In a county whose population is less than 100,000, must only  
42 be expended by the board of county commissioners in the manner



1 set forth in the plan adopted pursuant to subsection 6 of NRS  
2 377B.100 for:

3 (a) The acquisition, establishment, construction, improvement or  
4 equipping of:

5 (1) Water facilities; or

6 (2) Wastewater facilities;

7 (b) The acquisition, establishment, construction , *operation,*  
8 *maintenance* or expansion of:

9 (1) Projects for the management of floodplains or the  
10 prevention of floods; or

11 (2) Facilities for the disposal of solid waste;

12 (c) The construction or renovation of facilities for schools;

13 (d) *The construction or renovation of facilities having cultural*  
14 *or historical value;*

15 (e) The payment of principal and interest on notes, bonds or  
16 other securities issued to provide money for the cost of projects ,  
17 *facilities and activities* described in paragraphs (a) ~~[(b) and (e); or~~

18 ~~-(e)] to (d), inclusive; or~~

19 (f) Any combination of those purposes.

20 **Sec. 2.** This act becomes effective on July 1, 2005.



