

CHAPTER.....

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:**

Existing law authorizes counties to impose by ordinance a sales and use tax for infrastructure. (NRS 377B.100) In a county whose population is less than 400,000 (currently counties other than Clark County), proceeds from the tax are deposited by the State Controller in the county treasury for credit to an infrastructure fund. (NRS 377B.150)

Existing law establishes the purposes for which money in the fund, including interest and any other income from the fund, may be used. In a county whose population is less than 100,000 (currently counties other than Clark and Washoe counties), money from the fund may be expended, according to a plan adopted by the county, on projects for water and wastewater facilities, the management of floodplains, the prevention of floods, the disposal of solid waste and construction or renovation of school facilities. (NRS 377B.160)

This bill expands the authority of a county whose population is less than 100,000 to allow the board of county commissioners to expend money in the infrastructure fund to operate and maintain projects for the management of floodplains or the prevention of floods, and facilities for the disposal of solid waste. This bill also authorizes such a county to expend money in the fund for the construction or renovation of facilities having cultural or historical value.

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

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

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

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

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

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

(c) Any combination of those purposes.

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

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

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

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

(2) Facilities relating to public safety;

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

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

(d) Any combination of those purposes.

3. In a county whose population is less than 100,000, must only be expended by the board of county commissioners in the manner set forth in the plan adopted pursuant to subsection 6 of NRS 377B.100 for:

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

(1) Water facilities; or

(2) Wastewater facilities;

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

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

(2) Facilities for the disposal of solid waste;

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

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

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

(f) Any combination of those purposes.

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

