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A.B. 28

ASSEMBLY BILL NO. 28—COMMITTEE
ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE REGIONAL TRANSPORTATION
COMMISSION OF SOUTHERN NEVADA)

PREFILED NOVEMBER 13, 2024

Referred to Committee on Revenue

SUMMARY—Revises provisions related to transportation.
(BDR 22-463)

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 transportation; extending the deadline for a regional transportation commission to submit certain recommendations relating to the imposition of certain taxes to the board of county commissioners; extending the deadline for a board of county commissioners to submit a ballot question to the voters regarding the imposition of certain taxes; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law authorizes a regional transportation commission to, before
2 December 31, 2024, prepare recommendations for the imposition of an additional
3 tax on the gross receipts of any retailer for the sale of certain tangible personal
4 property sold at retail to support certain transportation projects and submit the
5 recommendations to the board of county commissioners. The board of county
6 commissioners is authorized to subsequently submit to the voters at the next
7 general election a question asking whether the tax recommended by the regional
8 transportation commission should be imposed in the county, if that general election
9 is held not later than December 31, 2024. (NRS 277A.470) This bill extends such
10 deadlines to December 31, 2028.



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

1 **Section 1.** NRS 277A.470 is hereby amended to read as
2 follows:

3 277A.470 1. Except as otherwise provided in subsection 4, a
4 commission may:

5 (a) Prepare recommendations for the imposition of the tax
6 described in NRS 277A.480 in the county to provide funding for the
7 commission for the purposes set forth in NRS 277A.400 to
8 277A.490, inclusive. The recommendations must specify the
9 proposed rate for the recommended tax, the period during which
10 the recommended tax will be imposed and the type and location of
11 the transportation projects the recommended tax will support.

12 (b) Submit the recommendations to the board of county
13 commissioners.

14 2. Except as otherwise provided in subsection 5, upon the
15 receipt of recommendations pursuant to subsection 1, the board of
16 county commissioners may, at the next general election, submit a
17 question to the voters of the county asking whether the
18 recommended tax should be imposed in the county. The question
19 submitted to the voters of the county must specify the proposed rate
20 for the recommended tax, the period during which the recommended
21 tax will be imposed, if the period was specified in the
22 recommendations submitted pursuant to subsection 1, and the type
23 and location of the transportation projects the recommended tax will
24 support.

25 3. If a majority of the voters voting on the question submitted
26 to the voters pursuant to subsection 2 vote affirmatively on the
27 question:

28 (a) The board of county commissioners shall impose the
29 recommended tax in accordance with the provisions of NRS
30 277A.480 at the rate specified in the question submitted to the
31 voters pursuant to subsection 2.

32 (b) The tax must be imposed notwithstanding the provisions of
33 any specific statute to the contrary and, except as otherwise
34 specifically provided in this section and NRS 277A.480 and
35 277A.490, such tax is not subject to any limitations set forth in any
36 statute which authorizes the board of county commissioners to
37 impose such tax, including, without limitation, any limitations on
38 the maximum rate which may be imposed or the duration of the
39 period during which such tax may be imposed.

40 4. A commission may not prepare and submit
41 recommendations to the board of county commissioners pursuant to
42 subsection 1 on or after December 31, ~~2024.~~ 2028.



1 5. A board of county commissioners may only use the
2 authorization provided pursuant to subsection 2 to submit a question
3 to the voters of the county one time, and only if the next general
4 election at which the question is submitted to the voters is held not
5 later than December 31, ~~2024.~~ 2028.



