

NEVADA STATE JOURNAL

PROOF OF PUBLICATION

STATE OF NEVADA }
COUNTY OF WASHOE } ss.

DOROTHY YOCOM

being first duly sworn, deposes and says: That she is the legal clerk of THE NEVADA STATE JOURNAL, a daily newspaper published at Reno, in Washoe County, in the State of Nevada.

That the notice..... BILL. 228

.....
of which a copy is hereto attached, was first published in said newspaper in its issue dated the ..12th day of .. June, 19 69.. and

..... June 19,
the full period of . 2 . . . days, the last publication thereof being in the issue dated the .. 19th day of .. June, 19 69..


Signed *Dorothy Yocom*.....

Subscribed and sworn to before me this

... 19th day of .. June, 19 69..

Richard J. Taylor
Notary Public.

NOTICE OF COUNTY ORDINANCE
Notice is hereby given that Bill No. 228, Ordinance No. 168, "An Ordinance relating to taxation; imposing a city-county relief tax; providing penalties; and providing other matters properly relating thereto," was adopted on June 5, 1969 by Commissioners Cunningham, Sauer, McKissick, Sr., Coppa and McKenzie, all voting aye.
Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.
H.K. BROWN, County Clerk
22400-Bill 228 June 12-19

 RICHARD J. TAYLOR
Notary Public — State of Nevada
Washoe County
My Commission Expires Jan. 22, 1971

SUMMARY: Imposes city-county relief tax.

BILL NO. 228

ORDINANCE NO. 168

AN ORDINANCE RELATING TO TAXATION; IMPOSING A CITY-COUNTY RELIEF TAX; PROVIDING PENALTIES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY DOES ORDAIN:

SECTION 1. Short title.

This ordinance shall be known and referred to as the Washoe County County-City relief tax ordinance.

SECTION 2. Construction: Operation of definitions.

Except where the context otherwise requires, the definitions given in sections 3 to 19, inclusive, of this ordinance govern the construction of this ordinance.

SECTION 3. "Business."

"Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

SECTION 4. "Gross receipts".

1. "Gross receipts" means the total amount of the sale or lease or rental price, as the case may be, of the retail sales of retailers, valued in money, whether received in money or otherwise, without any deduction on account of any of the following:
 - (a) The cost of the property sold. However, in accordance with such rules and regulations as the tax commission may prescribe, a deduction may be taken if the retailer has purchased property for some other purpose than resale, has reimbursed his vendor for tax which the vendor is required to pay to the county or has paid the use tax with respect to the property, and has resold the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.
 - (b) The cost of the materials used, labor or service cost, interest paid, losses or any other expense.
 - (c) The cost of transportation of the property prior to its sale to the purchaser.
2. The total amount of the sale or lease or rental price includes all of the following:

- (a) Any services that are a part of the sale.
 - (b) All receipts, cash, credits and property of any kind.
 - (c) Any amount for which credit is allowed by the seller to the purchaser.
3. "Gross receipts" does not include any of the following:
- (a) Cash discounts allowed and taken on sales.
 - (b) Sale price of property returned by customers when the full sale price is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
 - (c) The price received for labor or services used in installing or applying the property sold.
 - (d) The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the customer.
4. For purposes of the sales tax, if the retailers establish to the satisfaction of the tax commission that the sales tax has been added to the total amount of the sale price and has not been absorbed by them, the total amount of the sale price shall be deemed to be the amount received exclusive of the tax imposed.

SECTION 5. "In Washoe County"; "in the county."
 "In Washoe County" or "in the county" means within the exterior limits of Washoe County, and includes all territory within such limits owned by or ceded to the United States of America.

SECTION 6. "Occasional sale."

1. "Occasional sale" includes:
- (a) A sale of property not held or used by a seller in the course of an activity for which he is required to hold a seller's permit, provided such sale is not one of a series of sales sufficient in number, scope and character to constitute an activity requiring the holding of a seller's permit.
 - (b) Any transfer of all or substantially all the property held or used by a person in the course of such an

activity when after such transfer the real or ultimate ownership of such property is substantially similar to that which existed before such transfer.

2. For the purposes of this section, stockholders, bondholders, partners or other persons holding an interest in a corporation or other entity are regarded as having the "real or ultimate ownership" of the property of such corporation or other entity.

SECTION 7. "Person."

"Person" includes any individual, firm, copartnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit, but shall not include the United States, the State of Nevada or any agency thereof, or any city, county, district or other political subdivision of the State of Nevada.

SECTION 8. "Purchase."

1. "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.
2. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a purchase.
3. A transfer for a consideration of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication, is also a purchase.

SECTION 9. "Retail sale"; "sale at retail."

1. "Retail sale" or "sale at retail" means a sale for any purpose other than resale in the regular course of business of tangible personal property.
2. The delivery in this county of tangible personal property by an owner or former owner thereof or by a factor, or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business in this county, is a retail sale in this county by the person making the delivery. He shall include the retail selling price of the property in his gross receipts.

SECTION 10. "Retailer."

1. "Retailer" includes:

- (a) Every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.
 - (b) Every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use or other consumption.
 - (c) Every person making more than two retail sales of tangible personal property during any 12-month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy.
2. When the tax commission determines that it is necessary for the efficient administration of this ordinance to regard any salesmen, representatives, peddlers or canvassers as the agents of the dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the tangible personal property sold by them irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers, the tax commission may so regard them and may regard the dealers, distributors, supervisors or employers as retailers for purposes of this ordinance.
 3. A licensed optometrist or physician and surgeon is a consumer of, and shall not be considered a retailer within the provisions of this ordinance with respect to, the ophthalmic materials used or furnished by him in the performance of his professional services in the diagnosis, treatment or correction of conditions of the human eye, including the adaptation of lenses or frames for the aid thereof.

SECTION 11. "Sale."

1. "Sale" means and includes any transfer of title or possession, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.
2. "Transfer of possession," "lease," or "rental" includes only transactions found by the tax commission to be in lieu of a transfer of title, exchange or barter.
3. "Sale" includes:
 - (a) The producing, fabricating, processing, printing or imprinting of tangible personal property for a con-

sideration for consumers who furnish, either directly or indirectly, the materials used in the producing, fabricating, processing, printing or imprinting.

- (b) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others.
- (c) The furnishing, preparing, or serving for a consideration of food, meals or drinks.
- (d) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.
- (e) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication.

SECTION 12. "Sales price."

1. "Sales price" means the total amount for which tangible property is sold, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:
 - (a) The cost of the property sold.
 - (b) The cost of the materials used, labor or service cost, interest charged, losses, or any other expenses.
 - (c) The cost of transportation of the property prior to its purchase.
2. The total amount for which property is sold includes all of the following:
 - (a) Any services that are a part of the sale.
 - (b) Any amount for which credit is given to the purchaser by the seller.
3. "Sales price" does not include any of the following:
 - (a) Cash discounts allowed and taken on sales.
 - (b) The amount charged for property returned by customers when the entire amount charged therefor is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase

other property at a price greater than the amount charged for the property that is returned.

- (c) The amount charged for labor or services rendered in installing or applying the property sold.
- (d) The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.
- (e) The amount of any tax imposed by the State of Nevada upon or with respect to the storage, use or other consumption of tangible personal property purchased from any retailer.

SECTION 13. "Seller."

"Seller" includes every person engaged in the business of selling tangible personal property of a kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax.

SECTION 14. "Storage."

"Storage" includes any keeping or retention in this county for any purpose except sale in the regular course of business or subsequent use solely outside the county of tangible personal property purchased from a retailer.

SECTION 15. "Storage" and "use": Exclusion.

"Storage" and "use" do not include the keeping, retaining or exercising any right or power over tangible personal property for the purpose of subsequently transporting it outside the county for use thereafter solely outside the county, or for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into, other tangible personal property to be transported outside the county and thereafter used solely outside the county.

SECTION 16. "Tangible personal property."

"Tangible personal property" means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

SECTION 17. "Tax commission."

"Tax commission" means the Nevada tax commission.

SECTION 18. "Taxpayer."

"Taxpayer" means any person liable for tax under this ordinance.

SECTION 19. "Use."

"Use" includes the exercise of any right or power over tangible personal property incident to the ownership of that property, except that it does not include the sale of that property in the regular course of business.

SECTION 20. Imposition and rate of sales tax.

For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of one-half of 1 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in Washoe County on or after July 1, 1969.

SECTION 21. Method of collection of sales tax.

The tax hereby imposed shall be collected by the retailer from the consumer insofar as it can be done.

SECTION 22. Assumption, absorption of tax by retailer; unlawful advertising.

1. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.
2. Any person violating any provision of this section is guilty of a misdemeanor.

SECTION 23. Separate display of tax from list, other price.

The tax commission may by regulation provide that the amount collected by the retailer from the consumer in reimbursement of the tax be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

SECTION 24. Application for permit: Form; contents.

1. Every person desiring to engage in or conduct business as a seller within the county shall file with the tax commission an application for permit for each place of business.
2. Every application for permit shall:
 - (a) Be made upon a form prescribed by the tax commission.
 - (b) Set forth the name under which the applicant transacts or intends to transact business and the location of his place or places of business.
 - (c) Set forth such other information as the tax commission may require.
3. The application shall be signed by the owner if he is a natural person; in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the appli-

cation, to which shall be attached the written evidence of his authority.

SECTION 25. Permit fee.

At the time of making an application, the applicant shall pay to the tax commission a permit fee of \$1.00 for each permit.

SECTION 26. Issuance and display of permit; assignability.

After compliance with Sections 24, 25 and 101 of this ordinance by the applicant, the tax commission shall grant and issue to each applicant a separate permit for each place of business within the county. A permit shall not be assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

SECTION 27. Reinstatement fee for suspended, revoked permit.

A seller whose permit has been previously suspended or revoked shall pay the tax commission a fee of \$1.00 for the renewal or issuance of a permit.

SECTION 28. Revocation, suspension of permit: Procedure.

1. Whenever any person fails to comply with any provision of this ordinance relating to the sales tax or any rule or regulation of the tax commission relating to the sales tax prescribed and adopted under this ordinance, the tax commission, upon hearing, after giving the person 10 days' notice in writing specifying the time and place of hearing and requiring him to show cause why his permit or permits should not be revoked, may revoke or suspend any one or more of the permits held by the person.
2. The tax commission shall give to the person written notice of the suspension or revocation of any of his permits.
3. The notices may be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.
4. The tax commission shall not issue a new permit after the revocation of a permit unless it is satisfied that the former holder of the permit will comply with the provisions of this ordinance relating to the sales tax and the regulations of the tax commission.
5. If a permit is revoked, the tax commission may seal and padlock the place of business for which the permit was issued.

SECTION 29. Engaging in business as seller without permit unlawful; padlocking.

1. A person who engages in business as a seller in this county

without a permit or permits or after a permit has been suspended, and each officer of any corporation which so engages in business, is guilty of a misdemeanor.

2. If, after notice to the seller, served personally or by mail, the seller continues to engage in business without a permit, or after a permit has been suspended or revoked, the tax commission may seal and padlock any place of business of the seller. If notice under this subsection is served by mail, it shall be addressed to the seller at his address as it appears in the records of the tax commission.

SECTION 30. Presumption of taxability; resale certificate.

For the purpose of the proper administration of this ordinance and to prevent evasion of the sales tax it shall be presumed that all gross receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property is not a sale at retail is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

SECTION 31. Effect of resale certificate.

The certificate relieves the seller from the burden of proof only if taken in good faith from a person who is engaged in the business of selling tangible personal property and who holds the permit provided for in Sections 24 to 35, inclusive, of this ordinance and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 32. Form and contents of resale certificate.

1. The certificate shall:
 - (a) Be signed by and bear the name and address of the purchaser.
 - (b) Indicate the number of the permit issued to the purchaser.
 - (c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.
2. The certificate shall be substantially in such form as the tax commission may prescribe.

SECTION 33. Liability of purchaser giving resale certificate.

If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the use shall be taxable to the purchaser as of the time the property is

first used by him, and the sales price of the property to him shall be deemed the measure of the tax. Only when there is an unsatisfied use tax liability on this basis shall the seller be liable for sales tax with respect to the sale of the property to the purchaser. If the sole use of the property other than retention, demonstration or display in the regular course of business is the rental of the property while holding it for sale, the purchaser may elect to include in his gross receipts the amount of the rental charged rather than the sale price of the property to him.

SECTION 34. Improper use of resale certificate; penalty. Any person who gives a resale certificate for property which he knows at the time of purchase is not to be resold by him in the regular course of business for the purpose of evading payment to the seller of the amount of the tax applicable to the transaction is guilty of a misdemeanor.

SECTION 35. Resale certificate: Commingled fungible goods. If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

SECTION 36. Imposition and rate of use tax. An excise tax is hereby imposed on the storage, use or other consumption in Washoe County of tangible personal property purchased from any retailer on or after July 1, 1969, for storage, use or other consumption in the county at the rate of one-half of 1 percent of the sales price of the property.

SECTION 37. Liability for tax; extinguishment of liability. Every person storing, using or otherwise consuming in the county tangible personal property purchased from a retailer is liable for the tax. His liability is not extinguished until the tax has been paid to the county, except that a receipt from a retailer maintaining a place of business in the county or from a retailer who is authorized by the tax commission under such rules and regulations as it may prescribe, to collect the tax and who is, for the purposes of this chapter relating to the use tax, regarded as a retailer maintaining a place of business in the county, given to the purchaser pursuant to Section 38 of this ordinance is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

SECTION 38. Collection by retailer; purchaser's receipt. Every retailer maintaining a place of business in this county and making sales of tangible personal property for storage, use or other consumption in this county, not exempted under Sections 51 to 69, inclusive, of this ordinance shall, at the time of making the sales or, if the storage, use or other consumption of the

tangible personal property is not then taxable hereunder, at the time the storage, use or other consumption becomes taxable, collect the tax from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the tax commission.

SECTION 39. Tax as debt to county.

The tax required to be collected by the retailer constitutes a debt owed by the retailer to the county.

SECTION 40. Assumption, absorption of tax by retailer; unlawful advertising.

It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.

SECTION 41. Separate display of tax from list, other price.

The tax required to be collected by the retailer from the purchaser shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales.

SECTION 42. Unlawful acts.

Any person violating Section 38, 40 or 41 of this ordinance is guilty of a misdemeanor.

SECTION 43. Registration of retailers.

Every retailer selling tangible personal property for storage, use or other consumption in the county shall register with the tax commission and give:

1. The name and address of all agents operating in the county
2. The location of all distribution or sales houses or offices or other places of business in the county.
3. Such other information as the tax commission may require.

SECTION 44. Presumption of purchase for use; resale certificate.

For the purpose of the proper administration of this ordinance and to prevent evasion of the use tax and the duty to collect the use tax, it shall be presumed that tangible personal property sold by any person for delivery in this county is sold for storage, use or other consumption in this county until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

SECTION 45. Effect of resale certificate.

The certificate relieves the person selling the property from the burden of proof only if taken in good faith from a person who is engaged in the business of selling tangible personal property and who holds the permit provided for by Sections 24 to 35, inclusive, of this ordinance, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 46. Form and contents of resale certificate.

1. The certificate shall:
 - (a) Be signed and bear the name and address of the purchaser.
 - (b) Indicate the number of the permit issued to the purchaser.
 - (c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.
2. The certificate shall be substantially in such form as the tax commission may prescribe.

SECTION 47. Liability of purchaser giving resale certificate:

Use of article bought for resale.

If a purchaser who gives a certificate makes any storage or use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the storage or use is taxable as of the time the property is first so stored or used. If the sole use of the property, other than retention, demonstration or display in the regular course of business, is the rental of the property while holding it for sale, the purchaser may elect to pay the tax on the use measured by the amount of the rental charged rather than the sales price of the property to him.

SECTION 48. Resale certificate: Commingled fungible goods.

If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

SECTION 49. Presumption of purchase from retailer.

It shall be further presumed that tangible personal property shipped or brought to this county by the purchaser after July 1, 1969, was purchased from a retailer on or after July 1, 1969, for storage,

use or other consumption in this county.

SECTION 50. Presumption of use: Out-of-county delivery.

1. On and after July 1, 1969, it shall be further presumed that tangible personal property delivered outside this county to a purchaser known by the retailer to be a resident of this county was purchased from a retailer for storage, use or other consumption in this county and stored, used or otherwise consumed in this county.
2. This presumption may be controverted by:
 - (a) A statement in writing, signed by the purchaser or his authorized representative, and retained by the vendor, that the property was purchased for use at a designated point or points outside this county.
 - (b) Other evidence satisfactory to the tax commission that the property was not purchased for storage, use or other consumption in this county.

SECTION 51. "Exempted from the taxes imposed by this ordinance." "Exempted from the taxes imposed by this ordinance," as used in Sections 51 to 69, inclusive, of this ordinance means exempted from the computation of the amount of taxes imposed.

SECTION 52. Constitutional and statutory exemptions. There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in this county of, tangible personal property the gross receipts from the sale of which, or the storage, use or other consumption of which, this county is prohibited from taxing under the Constitution of laws of the United States or under the constitution of this state.

SECTION 53. Proceeds of mines. There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in this county of, the proceeds of mines which are subject to taxes levied pursuant to chapter 362 of NRS.

SECTION 54. Motor vehicle fuels. There are exempted from the taxes imposed by this ordinance the gross receipts from the sale and distribution of, and the storage, use or other consumption in this county of, any combustible gas, liquid or material of a kind used in an internal-combustion or diesel engine for the generation of power to propel a motor vehicle on the highways.

SECTION 55. Animal life; feed; seeds; plants; fertilizer. There are exempted from the taxes imposed by this ordinance the gross receipts from sales of, and the storage, use or other consumption of:

1. Any form of animal life of a kind the products of which ordinarily constitute food for human consumption.
2. Feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business.
3. Seeds and annual plants the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business.
4. Fertilizer to be applied to land the products of which are to be used as food for human consumption or sold in the regular course of business.

SECTION 56. Meals and food products: Sales to students, teachers. There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in the county of, meals and food products for human consumption served by public or private schools, school districts, student organizations and parent-teacher associations to the students or teachers of a school.

SECTION 57. Containers.

1. There are exempted from the taxes imposed by this ordinance the gross receipts from sales of, and the storage, use or other consumption in this county of:
 - (a) Nonreturnable containers when sold without the contents to persons who place the contents in the container and sell the contents together with the container.
 - (b) Containers when sold with the contents if the sales price of the contents is not required to be included in the measure of the taxes imposed by this ordinance.
 - (c) Returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling.
2. As used in this section the term "returnable containers" means containers of a kind customarily returned by the buyer of the contents for reuse. All other containers are "nonreturnable containers."

SECTION 58. Gas, electricity and water. There are exempted from the taxes imposed by this ordinance the gross receipts from the sales, furnishing or service of, and the storage, use or other consumption in this county of, gas, electricity and water when delivered to consumers through mains, lines or pipes.

SECTION 59. Domestic fuels.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale, furnishing or service of, and the storage, use or other consumption in this county of, any matter used to produce domestic heat by burning, including, without limitation, wood, coal, petroleum and gas.

SECTION 60. Public works contracts.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in this county of, tangible personal property used for the performance of a contract on public works executed prior to July 1, 1969.

SECTION 61. Written contracts executed prior to July 1, 1969.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in this county of, tangible personal property used for the performance of a written contract entered into prior to July 1, 1969.

SECTION 62. Newspapers and periodicals.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in this county of, tangible personal property which becomes an ingredient or component part of any newspaper or periodical regularly issued at average intervals not exceeding three (3) months and any such newspaper or periodical.

SECTION 63. Occasional sales.

There are exempted from the taxes imposed by this ordinance the gross receipts from occasional sales of tangible personal property and the storage, use or other consumption in this county of tangible personal property, the transfer of which to the purchaser is an occasional sale.

SECTION 64. Sales tax: United States; state; political subdivisions; religious, eleemosynary organizations.

There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to:

1. The United States, its unincorporated agencies and instrumentalities.
2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
3. The State of Nevada, its unincorporated agencies and instrumentalities.
4. Any county, city, district or other political subdivision of the State of Nevada.

5. Any organization created for religious, charitable or eleemosynary purposes, provided that no part of the net earnings of any such organization inures to the benefit of any private shareholder or individual.

SECTION 65. Sales tax: Sales to common carriers.

There are exempted from the computation of the amount of the sales tax the gross receipts from sales of tangible personal property to a common carrier, shipped by the seller via the purchasing carrier under a bill of lading, whether the freight is paid in advance or the shipment is made freight charges collect, to a point outside this county and the property is actually transported to the out-of-county destination for use by the carrier in the conduct of its business as a common carrier.

SECTION 66. Sales tax: Property shipped outside county pursuant to sales contract; delivery by vendor.

There are exempted from the computation of the amount of the sales tax the gross receipts from any sale of tangible personal property which is shipped to a point outside this county pursuant to the contract of sale by delivery by the vendor to such point by means of:

1. Facilities operated by the vendor;
2. Delivery by the vendor to a carrier for shipment to a consignee at such point; or
3. Delivery by the vendor to a customs broker or forwarding agent for shipment outside this county.

SECTION 67. Sales tax: Materials purchased for use in performance of contracts with United States.

Notwithstanding any other provision of law the tax imposed under this ordinance shall apply to the gross receipts from the sale of any tangible personal property to contractors purchasing such property either as the agents of the United States or for their own account and subsequent resale to the United States for use in the performance of contracts with the United States for the construction of improvements on or to real property, not including, however, contractors qualified to issue and who do issue resale certificates to vendors for tangible personal property for subsequent incorporation into real property outside this county in the performance of a contract to improve the out-of-county realty.

SECTION 68. Use Tax: Property on which sales tax paid.

The storage, use or other consumption in this county of property, the gross receipts from the sale of which are required to be included in the measure of the sales tax, is exempted from the use tax.

SECTION 69. Exemption certificates: Liability of purchaser who uses property declared exempt for purpose not exempt.

If a purchaser certifies in writing to a seller that the property purchased will be used in a manner or for a purpose entitling the seller to regard the gross receipts from the sale as exempted by this ordinance from the computation of the amount of the sales tax, and uses the property in some other manner or for some other purpose, the purchaser shall be liable for payment of sales tax as if he were a retailer making a retail sale of the property at the time of such use, and the cost of the property to him shall be deemed the gross receipts from such retail sale.

SECTION 70. Due date of taxes.

The taxes imposed by this ordinance are due and payable to the tax commission quarterly on or before the last day of the month next succeeding each quarterly period.

SECTION 71. Return: Time for filing; persons required to file; signatures.

1. On or before the last day of the month following each quarterly period of three (3) months, a return for the preceding quarterly period shall be filed with the tax commission in such form as the tax commission may prescribe.
2. For purposes of the sales tax a return shall be filed by every seller. For purposes of the use tax a return shall be filed by every retailer maintaining a place of business in this county and by every person purchasing tangible personal property, the storage, use or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax.
3. Returns shall be signed by the person required to file the return or by his duly authorized agent but need not be verified by oath.

SECTION 72. Contents of return.

1. For the purposes of the sales tax, the return shall show the gross receipts of the seller during the preceding reporting period. For purposes of the use tax, in case of a return filed by a retailer, the return shall show the total sales price of the property sold by him, the storage, use or consumption of which property became subject to the use tax during the preceding reporting period.
2. In case of a return filed by a purchaser, the return shall show the total sales price of the property purchased by him, the storage, use or consumption of which became subject to the use tax during the preceding reporting period.

3. The return shall also show the amount of the taxes for the period covered by the return and such other information as the tax commission deems necessary for the proper administration of this ordinance.

SECTION 73. Reimbursement to taxpayer for collection of tax. The taxpayer shall deduct and withhold from the taxes otherwise due from him 0.5 percent thereof to reimburse himself for the cost of collecting the tax.

SECTION 74. Delivery of return, remittance. The person required to file the return shall deliver the return together with a remittance of the amount of the tax due to the office of the tax commission.

SECTION 75. Return periods: Quarterly periods other than calendar quarter. The tax commission, if it deems it necessary in order to insure payment to or facilitate the collection by the county of the amount of taxes, may require returns and payment of the amount of taxes for quarterly periods other than calendar quarters, depending upon the principal place of business of the seller, retailer or purchaser as the case may be, or for other than quarterly periods.

SECTION 76. Lease and rental receipts: Reporting; payment. For the purposes of the sales tax, gross receipts from rentals or leases of tangible personal property shall be reported and the tax paid in accordance with such rules and regulations as the tax commission may prescribe.

SECTION 77. Collection of tax: Affixing, cancellation of revenue stamps. The tax commission, if it deems it necessary to insure the collection of the taxes, may provide by rule and regulation for the collection of the taxes by the affixing and canceling of revenue stamps and may prescribe the form and method of the affixing and canceling.

SECTION 78. Extensions for filing return, payment of tax: Interest.

1. The tax commission for good cause may extend for not to exceed one (1) month the time for making any return or paying any amount required to be paid under this ordinance.
2. Any person to whom an extension is granted and who pays the tax within the period for which the extension is granted shall pay, in addition to the tax, interest at the rate of six (6) percent per annum from the date on which the tax would have been due without the extension until the date of payment.

SECTION 79. Recomputation of tax; determination on discontinuance of business.

1. If the tax commission is not satisfied with the return or returns of the tax or the amount of tax required to be paid to the county by any person, it may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within its possession or that may come into its possession. One or more deficiency determinations may be made of the amount due for one or for more than one period.
2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in Section 85 of this ordinance as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in this ordinance.

SECTION 80. Interest on deficiency.

The amount of the determination, exclusive of penalties, shall bear interest at the rate of one-half of 1 percent per month, or fraction thereof, from the last day of the month following the quarterly period for which the amount or any portion thereof should have been returned until the date of payment.

SECTION 81. Offsetting of overpayments; computation of interest.

1. In making a determination the tax commission may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.
2. The interest on underpayments and overpayments shall be computed in the manner set forth in Sections 100 and 131 of this ordinance.

SECTION 82. Penalty for negligence, disregard of law, regulations. If any part of the deficiency for which a deficiency determination is made is due to negligence or intentional disregard of this ordinance or authorized rules and regulations, a penalty of ten (10) percent of the amount of the determination shall be added thereto.

SECTION 83. Penalty for fraud, intent to evade.

If any part of the deficiency for which a deficiency determination is made is due to fraud or an intent to evade this ordinance or authorized rules and regulations, a penalty of twenty-five (25) percent of the amount of the determination shall be added thereto.

SECTION 84. Notice of tax commission's determination: Service.

1. The tax commission shall give to the retailer or person storing, using or consuming tangible personal property written notice of its determination.

2. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the retailer or person storing, using or consuming tangible personal property at his address as it appears in the records of the tax commission.
3. In case of service by mail of any notice required by this ordinance, the service is complete at the time of deposit in the United States post office.

SECTION 85. Time within which notice of deficiency determination to be mailed; consent to later mailing of notice.

1. Except in the case of fraud, intent to evade this ordinance or authorized rules and regulations issued thereunder, failure to make a return, or claim for additional amount pursuant to Section 96 of this ordinance, every notice of a deficiency determination shall be personally served or mailed within three (3) years after the last day of the calendar month following the quarterly period for which the amount is proposed to be determined or within three (3) years after the return is filed, whichever period expires the later. In the case of failure to make a return, or claim for additional amount pursuant to Section 96 of this ordinance, every notice of determination shall be mailed or personally served within eight (8) years after the last day of the calendar month following the quarterly period for which the amount is proposed to be determined.
2. The limitation specified in this section does not apply in case of a sales tax proposed to be determined with respect to sales of property for the storage, use or other consumption of which notice of a deficiency determination has been or is given pursuant to Sections 84, 90 and 92 of this ordinance, and to subsection 1 of this section. The limitation specified in this section does not apply in case of an amount of use tax proposed to be determined with respect to storage, use or other consumption of property for the sale of which notice of a deficiency determination has been or is given pursuant to Sections 84, 90 and 92 of this ordinance, and to subsection 1 of this section.
3. If, before the expiration of the time prescribed in this section for the mailing of a notice of deficiency determination, the taxpayer has consented in writing to the mailing of the notice after such time, the notice may be mailed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

SECTION 86. Determination if no return made: Estimate and computation; discontinuance of business.

1. If any person fails to make a return, the tax commission shall make an estimate of the amount of the gross receipts of the person, or, as the case may be, of the amount of the total sales price of tangible personal property sold or purchased by the person, the storage, use or other consumption of which in this county is subject to the use tax. The estimate shall be made for the period or periods in respect to which the person failed to make a return and shall be based upon any information which is in the tax commission's possession or may come into its possession. Upon the basis of this estimate, the tax commission shall compute and determine the amount required to be paid to the county, adding to the sum thus arrived at a penalty equal to ten (10) percent thereof. One or more determinations may be made for one or for more than one period.
2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in Section 85 of this ordinance as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in this ordinance.

SECTION 87. Offsets: Computation; interest.

1. In making a determination, the tax commission may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.
2. The interest on underpayments and overpayments shall be computed in the manner set forth in Sections 100 and 131 of this ordinance.

SECTION 88. Interest on amount of determination.

The amount of the determination, exclusive of penalties, shall bear interest at the rate of one-half of 1 percent per month, or fraction thereof, from the last day of the month following the quarterly period for which the amount, or any portion thereof, should have been returned until the date of payment.

SECTION 89. Penalties for fraud, intent to evade.

If the failure of any person to file a return is due to fraud or intent to evade this ordinance or rules and regulations, a penalty of twenty-five (25) percent of the amount required to be paid by the person, exclusive of penalties, shall be added thereto in addition to the ten (10) percent penalty provided in Section 86

of this ordinance.

SECTION 90. Notice of estimate, determination and penalty:
Service.

Promptly after making its determination the tax commission shall give to the person written notice of the estimate, determination and penalty, the notice to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

SECTION 91. Jeopardy determination: When made; due date.

If the tax commission believes that the collection of any tax or any amount of tax required to be collected and paid to the county or of any determination will be jeopardized by delay, it shall thereupon make a determination of the tax or amount of tax required to be collected, noting that fact upon the determination. The amount determined is due and payable immediately.

SECTION 92. Nonpayment: Finality of determination.

If the amount specified in the determination is not paid within ten (10) days after service of notice thereof upon the person against whom the determination is made, the amount becomes final at the expiration of the ten (10) days, unless a petition for redetermination is filed within the ten (10) days, and the delinquency penalty and the interest provided in Section 100 of this ordinance shall attach to the amount of the tax or the amount of the tax required to be collected.

SECTION 93. Petition for redetermination; deposit of security.

The person against whom a jeopardy determination is made may petition for the redetermination thereof pursuant to Sections 94 to 100, inclusive, of this ordinance. He shall, however, file the petition for redetermination with the tax commission within ten (10) days after the service upon him of notice of determination. The person shall also within the ten (10) day period deposit with the tax commission such security as it may deem necessary to insure compliance with this ordinance. The security may be sold by the tax commission in the manner prescribed by Section 101 of this ordinance.

SECTION 94. Petition for redetermination: Time to file.

1. Any person against whom a determination is made, under Sections 79 to 90, inclusive, of this ordinance, or any person directly interested, may petition for a redetermination within thirty (30) days after service upon the person of notice thereof.
2. If a petition for redetermination is not filed within the thirty (30) day period, the determination becomes final at the expiration of the period.

SECTION 95. Oral hearing: Notice; continuances.

1. If a petition for redetermination is filed within the thirty (30) day period, the tax commission shall reconsider the determination and, if the person has so requested in his petition, shall grant the person an oral hearing and shall give him ten (10) days' notice of the time and place of the hearing.
2. The tax commission may continue the hearing from time to time as may be necessary.

SECTION 96. Increase, decrease of amount of determination. The tax commission may decrease or increase the amount of the determination before it becomes final, but the amount may be increased only if a claim for the increase is asserted by the tax commission at or before the hearing.

SECTION 97. Order of tax commission on petition for redetermination: Finality of order. The order or decision of the tax commission upon a petition for redetermination becomes final thirty (30) days after service upon the petitioner of notice thereof.

SECTION 98. Due date of determinations; penalties. All determinations made by the tax commission under Sections 79 to 90, inclusive, of this ordinance are due and payable at the time they become final. If they are not paid when due and payable, a penalty of ten (10) percent of the amount of the determination, exclusive of interest and penalties, shall be added thereto.

SECTION 99. Service of notice. Any notice required by sections 94 to 98, inclusive, of this ordinance shall be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

SECTION 100. Penalty, interest for failure to pay tax: Amount; rates.

Any person who fails to pay any tax to the county or any amount of tax required to be collected and paid to the county, except amounts of determinations made by the tax commission under Sections 79 to 90, inclusive, of this ordinance within the time required shall pay a penalty of ten (10) percent of the tax or amount of the tax, in addition to the tax or amount of tax, plus interest at the rate of one-half of 1 percent per month, or fraction thereof, from the date on which the tax or the amount of tax required to be collected become due and payable to the county until the date of payment.

SECTION 101. Deposit of security: Amounts; sales of security; return of surplus.

1. The tax commission, whenever it deems it necessary to

insure compliance with this ordinance, may require any person subject thereto to place with it such security as the tax commission may determine. The amount of the security shall be fixed by the tax commission but, except as noted below, shall not be greater than twice the estimated average liability of persons filing returns for quarterly periods or three times the estimated average liability of persons required to file return for monthly periods, determined in such manner as the tax commission deems proper, or \$5,000.00, whichever amount is the lesser.

2. In case of persons habitually delinquent in their obligations under this ordinance, the amount of the security shall not be greater than three times the average liability of persons filing returns for quarterly periods or five times the average liability of persons required to file returns for monthly periods, or \$5,000.00, whichever amount is the lesser.
3. The limitations herein provided apply regardless of the type of security placed with the tax commission.
4. The amount of the security may be increased or decreased by the tax commission subject to the limitations herein provided.
5. The tax commission may sell the security at public auction if it becomes necessary so to do in order to recover any tax or any amount required to be collected, interest or penalty due. Notice of the sale may be served upon the person who placed the security personally or by mail; if by mail, service shall be made in the manner prescribed for service of a notice of a deficiency determination and shall be addressed to the person at his address as it appears in the records of the tax commission. Security in the form of a bearer bond issued by the United States or the State of Nevada which has a prevailing market price may, however, be sold by the tax commission at a private sale at a price not lower than the prevailing market price thereof.
6. Upon any sale any surplus above the amounts due shall be returned to the person who placed the security.

SECTION 102. Notice of delinquency to persons holding credits or property of delinquent; transfer or disposition of property or debt after notice; bank deposits.

1. If any person is delinquent in the payment of the amount required to be paid by him or in the event a determination has been made against him which remains unpaid, the tax commission may, not later than three (3) years after the payment became delinquent, or within three (3) years after

the last recording of an abstract under Section 110 of this ordinance, or of a certificate under Section 113 of this ordinance, give notice thereof personally or by registered mail to all persons, including any officer or department of the state or any political subdivision or agency of the state, having in their possession or under their control any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent or person against whom a determination has been made which remains unpaid, or owing any debts to the delinquent or such person. In the case of any state officer, department or agency, the notice shall be given to such officer, department or agency prior to the time it presents the claim of the delinquent taxpayer to the state controller.

2. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property, or debts in their possession or under their control at the time they received the notice until the tax commission consents to a transfer or disposition, or until sixty (60) days elapse after the receipt of the notice, whichever period expires earlier.
3. All persons so notified shall, within ten (10) days after receipt of the notice, advise the tax commission of all such credits, other personal property, or debts in their possession, under their control, or owing by them.
4. If such notice seeks to prevent the transfer or other disposition of a deposit in a bank or other credits or personal property in the possession or under the control of a bank, the notice to be effective shall be delivered or mailed to the branch or office of such bank at which such deposit is carried or at which such credits or personal property is held.
5. If, during the effective period of the notice to withhold, any person so notified makes any transfer or disposition of the property or debts required to be withheld hereunder, to the extent of the value of the property or the amount of the debts thus transferred or paid, he shall be liable to the county for any indebtedness due under this ordinance from the person with respect to whose obligation the notice was given if solely by reason of such transfer or disposition the county is unable to recover the indebtedness of the person with respect to whose obligation the notice was given.

SECTION 103. Action for collection of tax, penalties, interest:
Limitation.

At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within three (3) years after the delinquency of any tax or any amount of tax required to be collected, or within three (3) years after the last recording of an abstract under Section 110 of this ordinance, or of a certificate under Section 113 of this ordinance, the tax commission may bring an action in the courts of this state, or any other state, or of the United States, in the name of the county to which the tax is due and payable to collect the amount delinquent together with penalties and interest.

SECTION 104. District attorney to prosecute action; provisions of NRS, N.R.C.P. applicable.

The district attorney of the county to which a part of the tax is due and payable, on behalf of the county, shall prosecute the action, and the provisions of NRS and the Nevada Rules of Civil Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

SECTION 105. Issuance of writ of attachment without bond, affidavit. In the action a writ of attachment may issue, and no bond or affidavit previous to the issuing of the attachment is required.

SECTION 106. Evidentiary effect of delinquency certificate. In the action a certificate by the tax commission showing the delinquency shall be prima facie evidence of the determination of the tax or the amount of the tax, of the delinquency of the amounts set forth, and of the compliance by the tax commission with all the provisions of this ordinance in relation to the computation and determination of the amount.

SECTION 107. Action for use tax: Manner of service of process. In any action relating to the use tax brought under this ordinance, process may be served according to the Nevada Rules of Civil Procedure or may be served upon any agent or clerk in this state employed by any retailer in a place of business maintained by the retailer in this state. In the latter case a copy of the process shall forthwith be sent by registered mail to the retailer at his principal or home office.

SECTION 108. Application for summary judgment: Filing of certificate of delinquency. If any amount required to be paid to the county under this ordinance is not paid when due, the tax commission may, within three (3) years after the amount is due, file in the office of the county clerk a certificate specifying the amount required to be paid, interest and penalty due, the name and address as it appears on the records of the tax commission of the person liable, the compliance of the tax commission with this ordinance in relation to the determination of the amount required to be paid, and a request that judgment be entered against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

SECTION 109. Entry of judgment by county clerk.

The county clerk immediately upon the filing of the certificate shall enter a judgment for this county to which the tax is due and payable against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

SECTION 110. Filing of abstract, copy of judgment with county recorder; judgment lien; duration and extension.

1. An abstract of the judgment or a copy may be filed for record with the county recorder of any county.
2. From the time of the filing, the amount required to be paid, together with interest and penalty set forth, constitutes a lien upon all the real property in such county owned by the person liable or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue for five years from the date of the judgment so entered by the county clerk unless sooner released or otherwise discharged.
3. The lien may, within five (5) years from the date of the judgment or within five (5) years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record in the office of the county recorder of any county, an abstract or copy of the judgment, and from the time of such filing, the lien shall be extended to the real property in such county for five (5) years, unless sooner released or otherwise discharged.

SECTION 111. Execution: Issuance; sale.

Execution shall issue upon the judgment upon request of the tax commission in the same manner as execution may issue upon other judgments and sales shall be held under such execution as prescribed in NRS.

SECTION 112. Priority of tax claim or lien: Subordination to prior recorded lien, other debts.

1. The amounts required to be paid by any person under this ordinance, together with interest and penalties shall be satisfied first in any of the following cases:
 - (a) Whenever the person is insolvent.
 - (b) Whenever the person makes a voluntary assignment of his assets.
 - (c) Whenever the estate of the person in the hands of executors, administrators or heirs is insufficient to pay all of the debts due from the deceased.

(d) Whenever the estate and effects of an absconding, concealed or absent person required to pay any amount under this ordinance are levied upon by process of law.

2. This section does not give this county a preference over any recorded lien which attached prior to the date when the amounts required to be paid became a lien; or preference over costs of administration, funeral expenses, expenses of last illness, family allowances, debts preferred by the laws of the United States or wages as provided in NRS 150.220.

SECTION 113. Recordation of certificate of delinquency: Resulting lien; duration and extension.

1. If any amount required to be paid to this county under this ordinance is not paid when due, the tax commission may, within three (3) years after the amount is due, file for record in the office of the county recorder of this county or of any other county, a certificate specifying the amount, interest and penalty due, the name and address as it appears on the records of the tax commission of the person liable for the same, and the fact that the tax commission has complied with all provisions of this ordinance in the determination of the amount required to be paid.
2. From the time of the filing for record, the amount required to be paid, together with interest and penalty, constitutes a lien upon all real property in the county where filed owned by the person or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue for five (5) years from the time of the filing of the certificate unless sooner released or otherwise discharged.
3. The lien may, within five (5) years from the date of the filing of the certificate or within five (5) years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any such county, and from the time of such filing, the lien shall be extended to the real property in such county for five (5) years, unless sooner released or otherwise discharged.

SECTION 114. Tax commission may release, subordinate lien. The tax commission may at any time release all or any portion of the property subject to any lien provided for in this ordinance from the lien or subordinate the lien to other liens and encumbrances if it determines that the amount, interest and penalties are secured sufficiently by a lien on other property or that the release or subordination of the lien will not jeopardize the

collection of the amount, interest and penalties.

SECTION 115. Evidentiary effect of certificate of release subordination.

A certificate by the tax commission to the effect that any property has been released from the lien, or that the lien conclusive evidence that the property has been released, or that the lien has been subordinated as provided in the certificate.

SECTION 116. Warrant for collection of tax: Issuance; effect; levy and sale.

1. At any time within three (3) years after any person is delinquent in the payment of any amount herein required to be paid, or within three (3) years after the last recording of an abstract under Section 110 of this ordinance, or of a certificate under Section 113 of this ordinance, the tax commission or its authorized representative may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the county under this ordinance.
2. The warrant shall be directed to any sheriff or constable and shall have the same effect as a writ of execution.
3. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution.

SECTION 117. Fees for services of sheriff, constable; approval of newspaper publication fees.

The tax commission may pay or advance to the sheriff or constable the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution. The tax commission, and not the court, shall approve the fees for publication in a newspaper.

SECTION 118. Liability for fees of sheriff, constable.

The fees, commissions and expenses are the obligation of the person required to pay any amount under this ordinance and may be collected from him by virtue of the warrant or in any other manner provided in this ordinance for the collection of the tax.

SECTION 119. Power of tax commission to seize and sell delinquent's property; exemptions.

1. At any time within three (3) years after any person is delinquent in the payment of any amount, the tax commission forthwith may collect the amount in the following manner: The tax commission shall seize any property, real or personal, of the person and sell the property, or a sufficient part of it, at public auction to pay

the amount due, together with any interest or penalties imposed for the delinquency and any costs incurred on account of the seizure and sale.

2. Any seizure made to collect a sales tax due shall be only of the property of the retailer not exempt from execution under the provisions of NRS.

SECTION 120. Notice of sale: Contents; mailings, publication.

1. Notice of the sale and the time and place thereof shall be given to the delinquent person in writing at least ten (10) days before the date set for the sale in the following manner: The notice shall be enclosed in an envelope addressed to the person, in case of a sale for use taxes due, at his last-known address or place of business, and, in case of a sale for sales taxes due, at his last-known residence or place of business in this state. It shall be deposited in the United States mail, postage prepaid. The notice shall also be published for at least ten (10) days before the date set for the sale in a newspaper of general circulation published in the county in which the property seized is to be sold. If there is no newspaper of general circulation in the county, notice shall be posted in three public places in the county ten (10) days prior to the date set for the sale.
2. The notice shall contain a description of the property to be sold, a statement of the amount due, including interest, penalties and costs, the name of the delinquent, and the further statement that unless the amount due, interest, penalties and costs are paid on or before the time fixed in the notice for the sale, the property, or so much of it as may be necessary, will be sold in accordance with law and the notice.

SECTION 121. Sale; delivery of bill of sale, deed; disposition of unsold portion.

1. At the sale the tax commission shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the personal property and a deed for any real property sold. The bill of sale or deed vests the interests or title of the person liable for the amount in the purchaser.
2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.

SECTION 122. Disposition of excess proceeds; third-party claims.

1. If, upon the sale, the moneys received exceed the total

of all amounts, including interest, penalties and costs due the county, the tax commission shall return the excess to the person liable for the amounts and obtain his receipt.

2. If any person having an interest in or lien upon the property files with the tax commission, prior to the sale, notice of his interest or lien, the tax commission shall withhold any excess, pending a determination of the rights of the respective parties thereto by a court of competent jurisdiction.
3. If for any reason the receipt of the person liable for the amount is not available, the tax commission shall deposit the excess moneys with the county treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

SECTION 123. Successor, assignee to withhold tax from purchase price.

If any retailer liable for any amount under this chapter sells out his business or stock of goods, or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the tax commission showing that it has been paid or a certificate stating that no amount is due.

SECTION 124. Liability of purchaser for failure to withhold purchase price; release.

1. If the purchaser of a business or stock of goods fails to withhold the purchase price as required, he becomes personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price, valued in money. Within sixty (60) days after receiving a written request from the purchaser for a certificate, or within sixty (60) days from the date the former owner's records are made available for audit, whichever period expires the later, but in any event not later than ninety (90) days after receiving the request, the tax commission shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the tax commission, of the amount that must be paid as a condition of issuing the certificate.
2. Failure of the tax commission to mail the notice will release the purchaser from any further obligation to withhold the purchase price as above provided.
3. The time within which the obligation of a successor may be enforced shall start to run at the time the retailer sells out his business or stock of goods or

at the time that the determination against the retailer becomes final, whichever event occurs the later.

SECTION 125. Certification of excess amount collected; credit and refund; overpayment of use tax by purchaser.

1. If the tax commission determines that any amount, penalty or interest has been paid more than once or has been erroneously or illegally collected or computed, the tax commission shall set forth that fact in the records of the tax commission and shall certify to the board of county commissioners the amount collected in excess of the amount legally due and the person from whom it was collected or by whom paid. If approved by the board of county commissioners, the excess amount collected or paid shall be credited on any amounts then due and payable from the person under this chapter, and the balance shall be refunded to the person, or his successors, administrators or executors.
2. Any overpayment of the use tax by a purchaser to a retailer who is required to collect the tax and who gives the purchaser a receipt therefor pursuant to Sections 36 to 50, inclusive, of this ordinance shall be credited or refunded by the county.

SECTION 126. Claims for refund, credit: Limitation.

1. No refund shall be allowed unless a claim therefor is filed with the tax commission within three (3) years from the last day of the month following the close of the quarterly period for which the overpayment was made, or, with respect to determinations made under Sections 79 to 90, inclusive, of this ordinance within six (6) months after the determinations become final, or within six (6) months from the date of overpayment, whichever period expires the later.
2. No credit shall be allowed after the expiration of the period specified for filing claims for refund unless a claim for credit is filed with the tax commission within such period, or unless the credit relates to a period for which a waiver is given pursuant to Section 85 of this ordinance.

SECTION 127. Credit or refund for use tax: Reimbursement of vendor for sales tax.

No credit or refund of any amount paid pursuant to Sections 36 to 50, inclusive, of this ordinance shall be allowed on the ground that the storage, use or other consumption of the property is exempted under Section 68 of this ordinance, unless the person who paid the amount reimburses his vendor for the amount of the sales tax imposed upon his vendor with respect to the sale of the property and paid by the vendor to the county.

SECTION 128. Claim for refund, credit: Form; contents.
Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

SECTION 129. Effect of failure to file claim: Waiver.
Failure to file a claim within the time prescribed in Section 126 of this ordinance constitutes a waiver of any demand against the county on account of overpayment.

SECTION 130. Notice of disallowance of claim: Service.
Within thirty (30) days after disallowing any claim in whole or in part, the tax commission shall serve notice of its action on the claimant in the manner prescribed for service of notice of a deficiency determination.

SECTION 131. Interest on overpayments.

1. Interest shall be paid upon any overpayment of any amount of tax at the rate of one-half of 1 percent per month from the last day of the calendar month following the quarterly period for which the overpayment was made; but no refund or credit shall be made of any interest imposed upon the person making the overpayment with respect to the amount being refunded or credited.
2. The interest shall be paid as follows:
 - (a) In the case of a refund, to the last day of the calendar month following the date upon which the person making the overpayment, if he has not already filed a claim, is notified by the tax commission that a claim may be filed or the date upon which the claim is certified to the board of county commissioners, whichever date is the earlier.
 - (b) In the case of a credit, to the same date as that to which interest is computed on the tax or amount against which the credit is applied.

SECTION 132. Disallowance of interest: Circumstances.
If the tax commission determines that any overpayment has been made intentionally or by reason of carelessness, it shall not allow any interest thereon.

SECTION 133. Injunction, other process to prevent tax collection prohibited.
No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state, a county, any officer thereof to prevent or enjoin the collection under this chapter of any tax or any amount of tax required to be collected.

SECTION 134. Action for refund: Claim as condition precedent.

No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been erroneously or illegally determined or collected unless a claim for refund or credit has been duly filed.

SECTION 135. Action for refund: Time to sue; venue of action; waiver.

1. Within ninety (90) days after the mailing of the notice of the tax commission's action upon a claim filed pursuant to this ordinance, the claimant may bring an action against the tax commission on the grounds set forth in the claim in a court of competent jurisdiction in any county for the recovery of the whole or any part of the amount with respect to which the claim has been disallowed.
2. Failure to bring action within the time specified constitutes a waiver of any demand against the county on account of alleged overpayments.

SECTION 136. Right of action on failure of tax commission to mail notice.

If the tax commission fails to mail notice of action on a claim within six (6) months after the claim is filed, the claimant may, prior to the mailing of notice by the tax commission of its action on the claim, consider the claim disallowed and bring an action against the tax commission on the grounds set forth in the claim for the recovery of the whole or any part of the amount claimed as an overpayment.

SECTION 137. Judgment for plaintiff: Credits; refund of balance.

1. If judgment is rendered for the plaintiff, the amount of the judgment shall first be credited as follows:
 - (a) If the judgment is for a refund of sales taxes, it shall be credited on any sales or use tax or amount of use tax due from the plaintiff.
 - (b) If the judgment is for a refund of use taxes, it shall be credited on any use tax or amount of use tax due from the plaintiff under Sections 36 to 50, inclusive, of this ordinance.
2. The balance of the judgment shall be refunded to the plaintiff.

SECTION 138. Allowance of interest.

In any judgment, interest shall be allowed at the rate of six (6) percent per annum upon the amount found to have been illegally collected from the date of payment of the amount to the date of allowance of credit on account of the judgment, or to a date preceding the date of the refund warrant by not more than thirty

(30) days, the date to be determined by the tax commission.

SECTION 139. Judgment not to be rendered for assignee-plaintiff. A judgment shall not be rendered in favor of the plaintiff in any action brought against the tax commission to recover any amount paid when the action is brought by or in the name of an assignee of the person paying the amount or by any person other than the person who paid the amount.

SECTION 140. Recovery of erroneous refunds: Action; jurisdiction and venue.

The tax commission may recover any refund or part thereof which is erroneously made and any credit or part thereof which is erroneously allowed in an action brought in a court of competent jurisdiction in the county, in the name of the county.

SECTION 141. District attorney to prosecute action for recovery of erroneous refund; applicability of NRS and N.R.C.P.

The district attorney of the county, on behalf of the county, shall prosecute the action, and the provisions of NRS and the Nevada Rules of Civil Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

SECTION 142. Cancellation of illegal determination; Procedure; limitation.

1. If any amount in excess of twenty-five (\$25.00) dollars has been illegally determined, either by the person filing the return or by the tax commission, the tax commission shall certify this fact to the board of county commissioners, and such board shall authorize the cancellation of the amount upon the records of the tax commission.
2. If an amount not exceeding twenty-five (\$25.00) dollars has been illegally determined, either by the person filing a return or by the tax commission, the tax commission, without certifying this fact to such board, shall authorize the cancellation of the amount upon the records of the tax commission.

SECTION 143. Enforcement of tax commission: Rules and regulations.

1. The tax commission shall enforce the provisions of this ordinance and may prescribe, adopt and enforce rules and regulations relating to the administration and enforcement of this ordinance.
2. The tax commission may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

SECTION 144. Employment of accountants, investigators and other persons; delegation of authority. The tax commission may employ accountants, auditors, investigators, assistants and clerks necessary for the efficient administration of this ordinance, and may delegate authority to its representatives to conduct hearings, prescribe regulations or perform any other duties imposed by this ordinance.

SECTION 145. Records to be kept by sellers, retailers and others.

1. Every seller, every retailer, and every person storing, using or otherwise consuming in this county tangible personal property purchased from a retailer shall keep such records, receipts, invoices and other pertinent papers in such form as the tax commission may require.
2. Every such seller, retailer or person who files the returns required under this ordinance shall keep such records for not less than four (4) years from the making of such records unless the tax commission in writing sooner authorizes their destruction.
3. Every such seller, retailer or person who fails to file the returns required under this ordinance shall keep such record for not less than eight (8) years from the making of such records unless the tax commission in writing sooner authorizes their destruction.

SECTION 146. Examination of records; investigation of business. The tax commission, or any person authorized in writing by it, may examine the books, papers, records and equipment of any person selling tangible personal property and any person liable for the use tax and may investigate the character of the business of the person in order to verify the accuracy of any return made, or, if no return is made by the person, to ascertain and determine the amount required to be paid.

SECTION 147. Reports for administering use tax: Contents. In administration of the use tax, the tax commission may require the filing of reports by any person or class of persons having in his or their possession or custody information relating to sales of tangible personal property, the storage, use or other consumption of which is subject to the tax. The report shall:

1. Be filed when the tax commission requires.
2. Set forth the names and addresses of purchasers of the tangible personal property, the sales price of the property, the date of sale, and such other information as the tax commission may require.

SECTION 148. Disclosure of information unlawful; examination of records when ordered by governor.

1. It shall be a misdemeanor for any member or official or employee of the tax commission to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any retailer or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof, or any book containing any abstract or particulars thereof to be seen or examined by any person not connected with the tax commission.
2. The governor may, however, by general or special order, authorize examination of the records maintained by the tax commission under this ordinance by other state officers, by tax officers of another state, by the Federal Government, if a reciprocal arrangement exists, or by any other person. The information so obtained pursuant to the order of the governor shall not be made public except to the extent and in the manner that the order may authorize that it be made public.
3. Successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, may be given information as to the items included in the measure and amounts of any unpaid tax or amounts of tax required to be collected, interest and penalties.

SECTION 149. Penalty for failure to make return, furnish data. Any retailer or other person who fails or refuses to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the tax commission, or who renders a false or fraudulent return, or any person who violates any provision of this ordinance, shall be guilty of a misdemeanor.

SECTION 150. Penalty for false and fraudulent returns. Any person required to make, render, sign or verify any report who makes any false or fraudulent return, with intent to defeat or evade the determination of an amount due required by law to be made, shall for each offense be fined not less than \$300 nor than \$5,000, or be imprisoned for not exceeding 1 year in the county jail, or be subject to both fine and imprisonment.

SECTION 151. Application of res judicata doctrine. In the determination of any case arising under this ordinance, the rule of res judicata is applicable only if the liability involved is for the same quarterly period as was involved in another case previously determined.

SECTION 152. Remedies of county are cumulative. The remedies of the county provided for in this ordinance are cumulative, and no action taken by the tax commission, the attorney

general, or the district attorney constitutes an election by the county to pursue any remedy to the exclusion of any other remedy for which provision is made in this ordinance.

SECTION 153. Penalty.

Any person who shall be deemed guilty of a misdemeanor under the provisions of this ordinance shall, unless otherwise specified in this ordinance, upon conviction thereof, be fined in the sum of not more than Five Hundred and No/100 Dollars (\$500.00), or imprisonment in the County Jail for a term not to exceed six (6) months or punished by both fine and imprisonment.

SECTION 154. Amendments.

All amendments to the Local School Support Tax Law, Chapter 374 of NRS, which becomes effective after July 1, 1969, and are not inconsistent with Chapter 599, Statutes of Nevada, 1969 shall automatically become a part of this ordinance on their respective effective dates.

SECTION 155. Prior to July 1, 1969, the Board of County Commissioners shall contract with the tax commission to perform all functions incident to the administration and operation of this ordinance.

SECTION 156. This ordinance shall be in full force and effect on July 1, 1969, after its passage, approval and publication as prescribed by NRS 244.100.

SECTION 157. Constitutionality and legality.

If any provision or part of this ordinance shall be declared by a court of competent jurisdiction to be illegal or unconstitutional, it shall in no way affect the remainder of this ordinance or any section thereon, it being intended that the remainder shall remain in full force and effect.

Proposed on the 26th day of May, 1969.

Proposed by Commissioner Sauer.

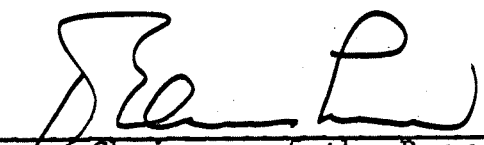
Passed on the 5th day of June, 1969.

Vote:

Ayes: Commissioners: Cunningham, Sauer, McKissick, Sr., Coppa, and McKenzie

Nayes: Commissioners: None

Absent: Commissioners: None


Chairman of the Board

ATTEST


County Clerk

This Ordinance shall be in force and effect from and after the 1st day of July, 1969.

SUMMARY: Imposes city-county relief tax.

BILL NO. 228

ORDINANCE NO. 168

AN ORDINANCE RELATING TO TAXATION; IMPOSING A CITY-COUNTY RELIEF TAX; PROVIDING PENALTIES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY DOES ORDAIN:

SECTION 1. Short title.

This ordinance shall be known and referred to as the Washoe County county-city relief tax ordinance.

SECTION 2. Construction: operation of definitions.

Except where the context otherwise requires, the definitions given in sections 3 to 20 inclusive of this ordinance govern the construction of this ordinance.

SECTION 3. Business.

"Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

SECTION 4. Department.

"Department" means the state department of taxation.

SECTION 5. Gross receipts.

1. "Gross receipts" means the total amount of the sale or lease or rental price, as the case may be, of the retail sales of retailers, valued in money, whether received in money or otherwise, without any deduction on account of any of the following:
 - (a) The cost of the property sold. However, in accordance with such rules and regulations as the tax commission may prescribe, a deduction may be taken if the retailer has purchased property for some other purpose than resale, has reimbursed his vendor for tax which the vendor is required to pay to the county or has paid the use tax with respect to the property, and has resold the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.
 - (b) The cost of the materials used, labor or service cost, interest paid, losses or any other expense.
 - (c) The cost of transportation of the property prior to its sale to the purchaser.
2. The total amount of the sale or lease or rental price includes all of the following:

- (a) Any services that are a part of the sale.
 - (b) All receipts, cash, credits and property of any kind.
 - (c) Any amount for which credit is allowed by the seller to the purchaser.
3. "Gross receipts" does not include any of the following:
- (a) Cash discounts allowed and taken on sales.
 - (b) Sale price of property returned by customers when the full sale price is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
 - (c) The price received for labor or services used in installing or applying the property sold.
 - (d) The amount of any tax (not including, however, any manufacturers or importers excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the customer.
4. For the purposes of the sales tax, if the retailers establish to the satisfaction of the tax commission that the sales tax has been added to the total amount of the sale price and has not been absorbed by them, the total amount of the sale price shall be deemed to be the amount received exclusive of the tax imposed.

SECTION 6. In Washoe County; in the county.

"In Washoe County" or "in the county" means within the exterior limits of Washoe County and includes all territory within such limits owned by or ceded to the United States of America.

SECTION 7. Occasional sale.

1. "Occasional sale" includes:
- (a) A sale of property not held or used by a seller in the course of an activity for which he is required to hold a seller's permit, provided such sale is not one of a series of sales sufficient in number, scope and character to constitute an activity requiring the holding of a seller's permit.
 - (b) Any transfer of all or substantially all the property held or used by a person in the course of such an activity when after such transfer the real or ultimate ownership of such property is substantially similar to that which existed before such transfer.
2. For the purposes of this section, stockholders, bondholders, partners or other persons holding an interest in a corporation or other entity are regarded as having the "real" or "ultimate" ownership of the property of such corporation or other entity.

SECTION 8. Person.

"Person" includes any individual, firm, copartnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit, but shall not include the United States, the State of Nevada or any agency thereof, or any city, county, district or other political subdivision of the State of Nevada.

SECTION 9. Purchase.

1. "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.
2. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a purchase.
3. A transfer for a consideration of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication, is also a purchase.

SECTION 10. Retail sale; sale at retail.

1. "Retail sale" or "sale at retail" means a sale for any purpose other than resale in the regular course of business of tangible personal property.
2. The delivery in this county of tangible personal property by an owner or former owner thereof or by a factor, or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business in this county, is a retail sale in this county by the person making the delivery. He shall include the retail selling price of the property in his gross receipts.

SECTION 11. Retailer.

1. "Retailer" includes:
 - (a) Every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.
 - (b) Every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use or other consumption.
 - (c) Every person making more than two retail sales of tangible personal property during any 12-month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy.
2. When the tax commission determines that it is necessary for the efficient administration of this ordinance to regard any salesmen, representatives, peddlers or canvassers as the

agents of the dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the tangible personal property sold by them irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers, the tax commission may so regard them and may regard the dealers, distributors, supervisors or employers as retailers for purposes of this ordinance.

3. A licensed optometrist or physician and surgeon is a consumer of and shall not be considered a retailer within the provisions of this ordinance with respect to the ophthalmic materials used or furnished by him in the performance of his professional services in the diagnosis, treatment or correction of conditions of the human eye, including the adaptation of lenses or frames for the aid thereof.

SECTION 12. Sale.

1. "Sale" means and includes any transfer of title or possession, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.
2. "Transfer of possession," "lease," or "rental" includes only transactions found by the tax commission to be in lieu of a transfer of title, exchange or barter.
3. "Sale" includes:
 - (a) The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish, either directly or indirectly, the materials used in the producing, fabricating, processing, printing or imprinting.
 - (b) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others.
 - (c) The furnishing, preparing, or serving for a consideration of food, meals or drinks.
 - (d) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.
 - (e) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication.

SECTION 13. Sales Price.

1. "Sales price" means the total amount for which tangible property is sold, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:
 - (a) The cost of the property sold.
 - (b) The cost of the materials used, labor or service cost, interest charged, losses, or any other expenses.

- (c) The cost of transportation of the property prior to its purchase.
2. The total amount for which property is sold includes all of the following:
 - (a) Any services that are a part of the sale.
 - (b) Any amount for which credit is given to the purchaser by the seller.
 3. "Sales price" does not include any of the following:
 - (a) Cash discounts allowed and taken on sales.
 - (b) The amount charged for property returned by customers when the entire amount charged therefor is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
 - (c) The amount charged for labor or services rendered in installing or applying the property sold.
 - (d) The amount of any tax (not including, however, any manufacturers or importers excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.
 - (e) The amount of any tax imposed by the State of Nevada upon or with respect to the storage, use or other consumption of tangible personal property purchased from any retailer.

SECTION 14. Seller.

"Seller" includes any person engaged in the business of selling tangible personal property of a kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax.

SECTION 15. Storage.

"Storage" includes any keeping or retention in this county for any purpose except sale in the regular course of business of subsequent use solely outside the county of tangible personal property purchased from a retailer.

SECTION 16. Storage and use: exclusion.

"Storage" and "use" do not include the keeping, retaining or exercising any right or power over tangible personal property for the purpose of subsequently transporting it outside the county for use thereafter solely outside the county, or for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into, other tangible personal property to be transported outside the county and thereafter used solely outside the county.

SECTION 17. Tangible personal property.

"Tangible personal property" means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

SECTION 18. Tax commission.

"Tax commission" means the Nevada Tax Commission.

SECTION 19. Taxpayer.

"Taxpayer" means any person liable for tax under this ordinance.

SECTION 20. Use.

"Use" includes the exercise of any right or power over tangible personal property incident to the ownership of that property, except that it does not include the sale of that property in the regular course of business.

SECTION 21. Imposition and rate of sales tax.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers at the rate of 1.75 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in Washoe County on or after April 30, 1981.

SECTION 22. Method of collection of sales tax.

The tax hereby imposed shall be collected by the retailer from the consumer insofar as it can be done.

SECTION 23. Assumption, absorption of tax by retailer; unlawful advertising.

1. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or, that if added, it or any part thereof will be refunded.
2. Any person violating any provision of this section is guilty of a misdemeanor.

SECTION 24. Separate display of tax from list, other price.

The department may by regulation provide that the amount collected by the retailer from the consumer in reimbursement of the tax be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

SECTION 25. Application for permit: form; contents.

1. Every person desiring to engage in or conduct business as a seller within the county must file with the department an application for a permit for each place of business.
2. Every application for a permit must:

- (a) Be made upon a form prescribed by the department.
 - (b) Set forth the name under which the applicant transacts or intends to transact business and the location of his place or places of business.
 - (c) Set forth other information which the department may require.
3. The application must be signed by the owner if he is a natural person; in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application, to which must be attached the written evidence of his authority.

SECTION 26. Permit fee.

At the time of making an application, the applicant must pay to the department a permit fee of \$1.00 for each permit.

SECTION 27. Issuance and display of permit; assignability.

After compliance with Sections 25 and 26 of this ordinance and after deposit of any security required by the department of the applicant, the department shall grant and issue to each applicant a separate permit for each place of business within the county. A permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It must at all times be conspicuously displayed at the place for which issued.

SECTION 28. Reinstatement fee for suspended, revoked permit.

A seller whose permit has been previously suspended or revoked must pay the department a fee of \$1.00 for the renewal or issuance of a permit.

SECTION 29. Revocation, suspension of permit: procedure.

1. Whenever any person fails to comply with any provision of this ordinance relating to the sales tax or any regulation of the department relating to the sales tax prescribed and adopted under this ordinance, the department, upon hearing, after giving the person 10 days notice in writing, specifying the time and place of hearing and requiring him to show cause why his permit or permits should not be revoked, may revoke or suspend any one or more of the permits held by the person.
2. The department shall give to the person written notice of the suspension or revocation of any of his permits.
3. The notices may be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.
4. The department may not issue a new permit after the revocation of a permit unless it is satisfied that the former holder of the permit will comply with the provisions of this ordinance relating to the sales tax and the regulations of the department.

SECTION 30. Engaging in business as seller without permit unlawful.

A person who engages in business as a seller in this county without a permit or permits or after a permit has been suspended, and each officer of any corporation which so engages in business, is guilty of a misdemeanor.

SECTION 31. Presumption of taxability; resale certificate.

For the purpose of the proper administration of this ordinance and to prevent evasion of the sales tax it is presumed that all gross receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property is not a sale at retail is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

SECTION 32. Effect of resale certificate.

The certificate relieves the seller from the burden of proof only if taken in good faith from a person who is engaged in the business of selling tangible personal property and who holds the permit provided for in sections 25 to 36, inclusive, of this ordinance and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 33. Form and contents of resale certificate.

1. The certificate must:
 - (a) Be signed by and bear the name and address of the purchaser.
 - (b) Indicate the number of the permit issued to the purchaser.
 - (c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.
2. The certificate must be substantially in such form as the department may prescribe.

SECTION 34. Liability of purchaser giving resale certificate.

If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the use shall be taxable to the purchaser as of the time the property is first used by him, and the sales price of the property to him shall be deemed the measure of the tax. Only when there is an unsatisfied use tax liability on this basis shall the seller be liable for sales tax with respect to the sale of the property to the purchaser. If the sole use of the property other than retention, demonstration or display in the regular course of business is the rental of the property while holding it for sale, the purchaser may elect to include in his gross receipts the amount of the rental charged rather than the sale price of the property to him.

SECTION 35. Improper use of resale certificate; penalty.

Any person who gives a resale certificate for property which he knows at the time of purchase is not to be resold by him in the regular course of business for the purpose of evading payment to the seller of the amount of the tax applicable to the transaction is guilty of a misdemeanor.

SECTION 36. Resale certificate: commingled fungible goods.

If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

SECTION 37. Imposition and rate of use tax.

An excise tax is hereby imposed on the storage, use or other consumption in Washoe County of tangible personal property purchased from any retailer for storage, use or other consumption in the county at the rate of 1.5 percent of the sales price of the property.

SECTION 38. Liability for tax; extinguishment of liability.

Every person storing, using or otherwise consuming in the county tangible personal property purchased from a retailer is liable for the tax. His liability is not extinguished until the tax has been paid to the county, except that a receipt from a retailer maintaining a place of business in the county or from a retailer who is authorized by the department under such regulations as it may prescribe to collect the tax and who is, for the purposes of this ordinance relating to the use tax, regarded as a retailer maintaining a place of business in the county, given to the purchaser pursuant to Section 39 of this ordinance is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

SECTION 39. Collection by retailer; purchaser's receipt.

Every retailer maintaining a place of business in this county and making sales of tangible personal property for storage, use or other consumption in this county, not exempted under section 52 of this ordinance, shall, at the time of making the sales or, if the storage, use or other consumption of the tangible personal property is not then taxable hereunder, at the time the storage, use or other consumption becomes taxable, collect the tax from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the department.

SECTION 40. Tax as debt to county.

The tax required to be collected by the retailer constitutes a debt owed by the retailer to the county.

SECTION 41. Assumption, absorption of tax by retailer; unlawful advertising.

It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that

the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or, that if added, it or any part thereof will be refunded.

SECTION 42. Separate display of tax from list, other price.

The tax required to be collected by the retailer from the purchaser shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales.

SECTION 43. Unlawful acts.

Any person violating sections 39, 41 or 42 of this ordinance is guilty of a misdemeanor.

SECTION 44. Registration of retailers.

Every retailer selling tangible personal property for storage, use or other consumption in the county shall register with the department and give:

1. The name and address of all agents operating in the county.
2. The location of all distribution or sales houses or offices or other places of business in the county.
3. Such other information as the department may require.

SECTION 45. Presumption of purchase for use; resale certificate.

For the purpose of the proper administration of this ordinance and to prevent evasion of the use tax and the duty to collect the use tax, it shall be presumed that tangible personal property sold by any person for delivery in this county is sold for storage, use or other consumption in this county until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

SECTION 46. Effect of resale certificate.

The certificate relieves the person selling the property from the burden of proof only if taken in good faith from the person who is engaged in the business of selling tangible personal property and who holds the permit provided for by Sections 25 to 36, inclusive, of this ordinance, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 47. Form and contents of resale certificate.

1. The certificate must:
 - (a) Be signed and bear the name and address of the purchaser.
 - (b) Indicate the number of the permit issued to the purchaser.

(c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.

2. The certificate must be substantially in such form as the department may prescribe.

SECTION 48. Liability of purchaser giving resale certificate: use of article bought for resale.

If a purchaser who gives a certificate makes any storage or use of the property other than retention, demonstration of display while holding it for sale in the regular course of business, the storage or use is taxable as of the time the property is first so stored or used. If the sole use of the property, other than retention, demonstration or display in the regular course of business, is the rental of the property while holding it for sale, the purchaser may elect to pay the tax on the use measured by the amount of the rental charged rather than the sales price of the property to him.

SECTION 49. Resale Certificate: commingled fungible goods.

If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

SECTION 50. Presumption of purchase from retailer.

It shall be further presumed that tangible personal property shipped or brought to this county by the purchaser after July 1, 1969, was purchased from a retailer on or after July 1, 1969, for storage, use or consumption in this county.

SECTION 51. Presumption of use: out-of-county delivery.

1. On and after July 1, 1969, it is presumed that tangible personal property delivered outside this county to a purchaser known by the retailer to be a resident of this county was purchased from a retailer for storage, use or other consumption in this county and stored, used or otherwise consumed in this county.
2. This presumption may be controverted by:
 - (a) A statement in writing, signed by the purchaser or his authorized representative, and retained by the vendor, that the property was purchased for use at a designated point or points outside this county.
 - (b) Other evidence satisfactory to the department that the property was not purchased for storage, use or other consumption in this county.

SECTION 52. Exemptions.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of and the storage, use or other consumption in this county of tangible personal property the

gross receipts from the sale of which or the storage, use or other consumption of which this county is prohibited from taxing under the Constitution or laws of the United States or under the Constitution or laws of this state.

SECTION 53. Due date of taxes.

Except as provided in Section 58 of this ordinance, the taxes imposed by this ordinance are due and payable to the department monthly on or before the last day of the month next succeeding each month.

SECTION 54. Return: time for filing; persons required to file; signatures.

1. On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the department in such form as the department may prescribe.
2. For purposes of the sales tax, a return must be filed by every seller. For purposes of the use tax, a return must be filed by each retailer maintaining a place of business in this county and by every person purchasing tangible personal property, the storage, use or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax.
3. Returns must be signed by the person required to file the return or by his authorized agent but need not be verified by oath.

SECTION 55. Contents of return.

1. For the purposes of the sales tax, the return must show the gross receipts of the seller during the preceding reporting period. For purposes of the use tax, in case of a return filed by a retailer, the return must show the total sales price of the property sold by him, the storage, use or consumption of which property became subject to the use tax during the preceding reporting period.
2. In case of a return filed by a purchaser, the return must show the total sales price of the property purchased by him, the storage, use or consumption of which became subject to the use tax during the preceding reporting period.
3. The return must also show the amount of the taxes for the period covered by the return and such other information as the department deems necessary for the proper administration of this ordinance.

SECTION 56. Reimbursement to taxpayer for collection of tax.

The taxpayer shall deduct and withhold from the taxes otherwise due from him 1.5 percent thereof to reimburse himself for the cost of collecting the tax.

SECTION 57. Delivery of return, remittance.

The person required to file the return shall deliver the return together with a remittance of the amount of the tax due to the department.

SECTION 58. Return periods: periods other than monthly periods.

The department, if it deems this action necessary in order to insure payment to or facilitate the collection by the county of the amount of taxes, may require returns and payment of the amount of taxes for periods other than calendar months, depending upon the principal place of business of the seller, retailer or purchaser as the case may be, or for other than monthly periods.

SECTION 59. Lease and rental receipts: reporting; payment.

For the purposes of the sales tax, gross receipts from rentals or leases of tangible personal property must be reported and the tax paid in accordance with such regulations as the department may prescribe.

SECTION 60. Collection of tax: affixing, cancellation of revenue stamps.

The department, if it deems it necessary to insure the collection of the taxes, may provide by regulation for the collection of the taxes by the affixing and canceling of revenue stamps and may prescribe the form and method of the affixing and canceling.

SECTION 61. Extensions for filing return, payment of tax: Interest.

1. The department for good cause may extend for not to exceed 1 month the time for making any return or paying any amount required to be paid under this ordinance.
2. Any person to whom an extension is granted and who pays the tax within the period for which the extension is granted shall pay, in addition to the tax, interest at the rate of 6 percent per annum from the date on which the tax would have been due without the extension until the date of payment.

SECTION 62. Recomputation of tax; determination on discontinuance of business.

1. If the department is not satisfied with the return or returns of the tax or the amount of tax required to be paid to the county by any person, it may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within its possession or that may come into its possession. One or more deficiency determinations may be made of the amount due for one or for more than one period.
2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in Section 68 of this ordinance as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in this ordinance.

SECTION 63. Interest on deficiency.

The amount of the determination, exclusive of penalties, bears interest at the rate of one-half of 1 percent per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of it should have been returned until the date of payment.

SECTION 64. Offsetting of overpayments; computation of interest.

1. In making a determination the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayment.
2. The interest on underpayments and overpayments must be computed in the manner set forth in section 83 and 114 of this ordinance.

SECTION 65. Penalty for negligence, disregard of law, regulations.

If any part of the deficiency for which a deficiency determination is made is due to negligence or intentional disregard of this ordinance or authorized rules and regulations, a penalty of 10 percent of the amount of the determination shall be added thereto.

SECTION 66. Penalty for fraud, intent to evade.

If any part of the deficiency for which a deficiency determination is made is due to fraud or an intent to evade this ordinance or authorized rules and regulations, a penalty of 25 percent of the amount of the determination shall be added thereto.

SECTION 67. Notice of department's determination: service.

1. The department shall give to the retailer or person storing, using or consuming tangible personal property written notice of its determination.
2. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the retailer or person storing, using or consuming tangible personal property at his address as it appears in the records of the department.
3. In case of service by mail of any notice required by this ordinance, the service is complete at the time of deposit in the United States Post Office.

SECTION 68. Time within which notice of deficiency determination to be mailed; consent to later mailing of notice.

1. Except in the case of fraud, intent to evade this ordinance and regulations adopted by the department, a failure to make a return, or claim for additional amount pursuant to section 79 of this ordinance, every notice of a deficiency determination must be personally served or mailed within 3 years after the last day of the calendar month following the period for which the amount is proposed to be determined or within 3 years after the return is filed, whichever period expires the later. In the case of a failure to make a return, or claim for additional amount pursuant to section 79 of this ordinance, every notice of determination must be mailed or personally served within 8 years after the last day of the calendar month following the period for which the amount is proposed to be determined.
2. The limitation specified in this section does not apply in case of a sales tax proposed to be determined with respect to sales of property for the storage, use or other

consumption of which notice of a deficiency determination has been or is given pursuant to sections 67, 73 and 75 of this ordinance, and to subsection 1 of this section. The limitation specified in this section does not apply in case of an amount of use tax proposed to be determined with respect to storage, use or other consumption of property for the sale of which notice of a deficiency determination has been or is given pursuant to sections 67, 73 and 75 of this ordinance, and to subsection 1 of this section.

3. If, before the expiration of the time prescribed in this section for the mailing of a notice of deficiency determination, the taxpayer has consented in writing to the mailing of the notice after such time, the notice may be mailed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

SECTION 69. Determination if no return made: estimate and computation; discontinuance of business.

1. If any person fails to make a return, the department shall make an estimate of the amount of the gross receipts of the person, or, as the case may be, of the amount of the total sales price of tangible personal property sold or purchased by the person, the storage, use or other consumption of which in this county is subject to the use tax. The estimate must be made for the period or periods in respect to which the person failed to make a return and must be based upon any information which is in the department's possession or may come into its possession. Upon the basis of that estimate, the department shall compute and determine the amount required to be paid to the county, adding to the sum thus arrived at a penalty equal to 10 percent thereof. One or more determinations may be made for one or for more than one period.
2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in section 68 of this ordinance as to liability arising out of that business, irrespective of whether the determination is issued before the due date of the liability as otherwise specified in this ordinance.

SECTION 70. Offsets: computation; interest.

1. In making a determination, the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.
2. The interest or underpayments and overpayments shall be computed in the manner set forth in sections 83 and 114 of this ordinance.

SECTION 71. Interest on amount of determination.

The amount of the determination, exclusive of penalties, shall bear interest at the rate of one-half percent per month, or fraction thereof, from the last day of the month following the

period for which the amount, or any portion thereof, should have been returned until the date of payment.

SECTION 72. Penalties for fraud, intent to evade.

If the failure of any person to file a return is due to fraud or intent to evade this ordinance or rules and regulations, a penalty of 25 percent of the amount required to be paid by the person, exclusive of penalties, shall be added thereto in addition to the 10 percent penalty provided in section 69 of this ordinance.

SECTION 73. Notice of estimate, determination and penalty: service.

Promptly after making its determination, the department shall give to the person written notice of the estimate, determination and penalty, the notice to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

SECTION 74. Jeopardy determination: when made; due date.

If the department believes that the collection of any tax or any amount of tax required to be collected and paid to the county or of any determination will be jeopardized by delay, it shall thereupon make a determination of the tax or amount of tax required to be collected, noting that fact upon the determination. The amount determined is due and payable immediately.

SECTION 75. Nonpayment: finality of determination.

If the amount specified in the determination is not paid within 10 days after service of notice thereof upon the person against whom the determination is made, the amount becomes final at the expiration of the 10 days, unless a petition for redetermination is filed within the 10 days, and the delinquency penalty and the interest provided in section 83 of this ordinance shall attach to the amount of the tax or the amount of the tax required to be collected.

SECTION 76. Petition for redetermination; deposit of security.

The person against whom a jeopardy determination is made may petition for the redetermination thereof pursuant to sections 77 to 83, inclusive, of this ordinance. He must file the petition for the redetermination with the department within 10 days after the service upon him of notice of determination. The person must also, within the 10-day period, deposit with the department such security as it may deem necessary to insure compliance with this ordinance. The security may be sold by the department in the manner prescribed by section 84 of this ordinance.

SECTION 77. Petition for redetermination: time to file.

1. Any person against whom a determination is made, under sections 62 to 86, inclusive, of this ordinance, or any person directly interested may petition for a redetermination within 30 days after service upon the person of notice thereof.
2. If a petition for redetermination is not filed within the 30-day period, the determination becomes final at the expiration of the period.

SECTION 78. Oral hearing: notice continuances.

1. If a petition for redetermination is filed within the 30-day period, the department shall reconsider the determination and, if the person has so requested in his petition, shall grant the person an oral hearing and shall give him 10 days notice of the time and place of the hearing.
2. The department may continue the hearing from time to time as may be necessary.

SECTION 79. Increase, decrease of amount of determination.

The department may decrease or increase the amount of the determination before it becomes final, but the amount may be increased only if a claim for the increase is asserted by the department at or before the hearing.

SECTION 80. Order of department on petition for redetermination: finality of order.

The order or decision of the department upon a petition for redetermination becomes final 30 days after service upon the petitioner of notice thereof.

SECTION 81. Due date of determinations; penalties.

All determinations made by the department under sections 62 to 73, inclusive, of this ordinance are due and payable at the time they become final. If they are not paid when due and payable, a penalty of 10 percent of the amount of the determination, exclusive of interest and penalties, must be added to it.

SECTION 82. Service of notice.

Any notice required by sections 77 to 81, inclusive, of this ordinance shall be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

SECTION 83. Penalty, interest for failure to pay tax: amount, rates.

Any person who fails to pay any tax to the county or any amount of tax required to be collected and paid to the county, except amounts of determinations made by the department under Sections 62 to 73, inclusive, of this ordinance within the time required shall pay a penalty of 10 percent of the tax or amount of the tax, in addition to the tax or amount of tax, plus interest at the rate of one-half of 1 percent per month, or fraction of the month, from the date on which the tax or the amount of tax required to be collected become due and payable to the county until the date of payment.

SECTION 84. Deposit of security: amounts; sales of security; return of surplus.

1. The department, whenever it deems it necessary to insure compliance with this ordinance, may require any person, subject to this ordinance, to place with it such security as the department may determine. The amount of the security must be fixed by the department but, except as noted below, may not be greater than three times the estimated average liability of persons filing returns for monthly periods,

determined in such manner as the department deems proper, or \$5,000.00, whichever amount is the lesser.

2. In case of persons habitually delinquent in their obligations under this ordinance, the amount of the security must not be greater than five times the average liability of persons filing returns for monthly periods, or \$5,000.00, whichever amount is the lesser.
3. The limitations provided in this section apply regardless of the type of security placed with the department.
4. The amount of the security may be increased or decreased by the department subject to the limitations provided in this section.
5. The department may sell the security at public auction if it becomes necessary to recover any tax or any amount required to be collected, interest or penalty due. Notice of the sale may be served upon the person who placed the security personally or by mail; if by mail, service must be made in the manner prescribed for service of a notice of a deficiency determination and must be addressed to the person at his address as it appears in the records of the department. Security in the form of a bearer bond issued by the United States or the State of Nevada which has a prevailing market price may be sold by the department at a private sale at a price not lower than the prevailing market price.
6. Upon any sale, any surplus above the amounts due shall be returned to the person who placed the security.

SECTION 85. Notice of delinquency to persons holding credits or property of delinquent; transfer or disposition of property or debt after notice; bank deposits.

1. If any person is delinquent in the payment of the amount required to be paid by him or in the event a determination has been made against him which remains unpaid, the department may, not later than 3 years after the payment became delinquent, or within 3 years after the last recording of an abstract under section 93 of this ordinance, or of a certificate under section 96 of this ordinance, give notice thereof personally or by registered mail to all persons including any officer or department of the state or any political subdivision or agency of the state having in their possession or under their control any credits or other personal property belonging to the delinquent or owing any debts to the delinquent or person against whom a determination has been made which remains unpaid, or owing any debts to the delinquent or such person. In the case of any state officer, department or agency, the notice shall be given to such officer, department or agency prior to the time it presents the claim of the delinquent taxpayer to the state controller.
2. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property, or debts in their possession or under their control at the time they received the notice until the department consents to a transfer or disposition, or until 60 days elapse after the receipt of the notice, whichever period expires earlier.

3. All persons so notified shall, within 10 days after receipt of the notice, advise the department of all such credits, other personal property, or debts in their possession, under their control, or owing by them.
4. If the notice seeks to prevent the transfer or other disposition of a deposit in a bank or other credits or personal property in the possession or under the control of a bank, the notice must be delivered or mailed to the branch or office of the bank at which the deposit is carried or at which the credits or personal property is held.
5. If, during the effective period of the notice to withhold, any person so notified makes any transfer or disposition of the property or debts required to be withheld hereunder, to the extent of the value of the property or the amount of the debts thus transferred or paid, he is liable to the county for any indebtedness due under this ordinance from the person with respect to whose obligation the notice was given if solely by reason of the transfer or disposition the county is unable to recover the indebtedness of the person with respect to whose obligation the notice was given.

SECTION 86. Action for collection of tax, penalties, interest: limitation.

At any time within 3 years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within 3 years after the delinquency of any tax or any amount of tax required to be collected, or within 3 years after the last recording of an abstract under section 93 of this ordinance or of a certificate under section 95 of this ordinance, the department may bring an action in the courts of this state, or any other state, or of the United States, in the name of the county to which the tax is due and payable to collect the amount delinquent together with penalties and interest.

SECTION 87. District attorney to prosecute action; provisions of NRS, N.R.C.P. applicable.

The district attorney of the county to which a part of the tax is due and payable, on behalf of the county, shall prosecute the action and the provisions of NRS and the Nevada Rules of Civil Procedure relating to service of summons, pleadings, proofs, trials, and appeals are applicable to the proceedings.

SECTION 88. Issuance of writ of attachment without bond, affidavit.

In the action, a writ of attachment may issue, and no bond or affidavit previous to the issuing of the attachment is required.

SECTION 89. Evidentiary effect of delinquency certificate.

In the action, a certificate by the department showing the delinquency, shall be prima facie evidence of the determination of the tax or the amount of the tax of the delinquency, of the amounts set forth, and of the compliance by the department with all the provisions of this ordinance in relation to the computation and determination of the amount.

SECTION 90. Action for use tax: manner of service of process.

In any action relating to the use tax brought under this ordinance, process may be served according to the Nevada Rules of

Civil Procedure or may be served upon any agent or clerk in this state employed by any retailer in a place of business maintained by the retailer in this state. In the latter case, a copy of the process shall be sent by registered mail to the retailer at his principal or home office.

SECTION 91. Application for summary judgment: filing of certificate of delinquency.

If any amount required to be paid to the county under this ordinance is not paid when due, the department may, within 3 years after the amount is due, file in the office of the county clerk a certificate specifying the amount required to be paid, interest and penalty due, the name and address as it appears on the records of the department of the person liable, the compliance of the department with this ordinance in relation to the determination of the amount required to be paid, and a request that judgment be entered against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

SECTION 92. Entry of judgment by county clerk.

The county clerk, immediately upon the filing of the certificate, shall enter a judgment for this county to which the tax is due and payable against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

SECTION 93. Filing of abstract, copy of judgment with county recorder; judgment lien; duration and extension.

1. An abstract of the judgment or a copy may be filed for record with the county recorder of any county.
2. From the time of the filing, the amount required to be paid, together with interest and penalty set forth, constitutes a lien upon all the real property in such county owned by the person liable or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue for five years from the date of the judgment so entered by the county clerk unless sooner released or otherwise discharged.
3. The lien may, within 5 years from the date of the judgment or within 5 years from the date of the last extension of the lien, in the manner herein provided, be extended by filing for record in the office of the county recorder of any county, an abstract or copy of the judgment, and from the time of such filing, the lien shall be extended to the real property in such county for 5 years, unless sooner released or otherwise discharged.

SECTION 94. Execution: issuance; sale.

Execution must issue upon the judgment upon request of the department in the same manner as execution may issue upon other judgments and sales shall be held under such execution as prescribed in NRS.

SECTION 95. Priority of tax claim or lien: subordination to prior recorded lien, other debts.

1. The amounts required to be paid by any person under this ordinance, together with interest and penalties shall be satisfied first in any of the following cases:

- (a) Whenever the person is insolvent.
 - (b) Whenever the person makes a voluntary assignment of his assets.
 - (c) Whenever the estate of the person in the hands of executors, administrators or heirs is insufficient to pay all of the debts due from the deceased.
 - (d) Whenever the estate and effects of an absconding, concealed or absent person required to pay any amount under this ordinance are levied upon by process of law.
2. This section does not give this county a preference over any recorded lien which attached prior to the date when the amounts required to be paid became a lien; or preference over costs of administration, funeral expenses, expenses of last illness, family allowances, debts preferred by the laws of the United States or wages as provided in NRS 150.220.

SECTION 96. Recordation of certificate of delinquency: resulting lien; duration and extension.

- 1. If any amount required to be paid to this county under this ordinance is not paid when due, the department may, within 3 years after the amount is due, file for record in the office of the county recorder of this county or of any other county, a certificate specifying the amount, interest and penalty due, the name and address as it appears on the records of the department of the person liable for the amount due, and the fact that the department has complied with all provisions of this ordinance in the determination of the amount required to be paid.
- 2. From the time of the filing for record, the amount required to be paid, together with interest and penalty, constitutes a lien upon all real property in the county where filed owned by the person or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue for 5 years from the time of the filing of the certificate unless sooner released or otherwise discharged.
- 3. The lien may, within 5 years from the date of the filing of the certificate or within 5 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any such county, and from the time of such filing, the lien shall be extended to the real property in such county for 5 years, unless sooner released or otherwise discharged.

SECTION 97. Department may release, subordinate lien.

The department may, at any time, release all or any portion of the property subject to any lien provided for in this ordinance from the lien, or subordinate the lien to other liens and encumbrances, if it determines that the amount, interest and penalties are secured sufficiently by a lien on other property or that the release or subordination of the lien will not jeopardize the collection of the amount, interest and penalties.

SECTION 98. Evidentiary effect of certificate or release subordination.

A certificate by the department to the effect that any property has been released from the lien, or that the lien has been subordinated to other liens and encumbrances, is conclusive evidence that the property has been released, or that the lien has been subordinated as provided in the certificate.

SECTION 99. Warrant for collection of tax: issuance; effect; levy and sale.

1. At any time within 3 years after any person is delinquent in the payment of any amount herein required to be paid, or within 3 years after the last recording of an abstract under section 93 of this ordinance, or of a certificate under section 96 of this ordinance, the department or its authorized representative may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the county under this ordinance.
2. The warrant shall be directed to any sheriff or constable and shall have the same effect as a writ of execution.

SECTION 100. Fees for services of sheriff, constable, approval of newspaper publication fees.

The department may pay or advance to the sheriff or constable the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution. The department, and not the court, shall approve the fees for publication in a newspaper.

SECTION 101. Liability for fees of sheriff, constable.

The fees, commissions and expenses are the obligation of the person required to pay any amount under this ordinance and may be collected from him by virtue of the warrant or in any other manner provided in this ordinance for the collection of the tax.

SECTION 102. Power of department to seize and sell delinquent's property; exemptions.

1. At any time within 3 years after any person is delinquent in the payment of any amount, the department forthwith may collect the amount in the following manner: The department shall seize any property, real or personal, of the person and sell the property, or a sufficient part of it, at public auction to pay the amount due, together with any interest or penalties imposed for the delinquency and any costs incurred on account of the seizure and sale.
2. Any seizure made to collect a sales tax due shall be only of the property of the retailer not exempt from execution under the provisions of NRS.

SECTION 103. Notice of sale: contents; mailings, publication.

1. Notice of the sale and the time and place thereof shall be given to the delinquent person in writing at least 10 days before the date set for the sale in the following manner: The notice shall be enclosed in an envelope addressed to the person, in case of a sale for use taxes due, at his last-known address or place of business, and in case of a sale

for sales taxes due, at his last-known residence or place of business in this state. It shall be deposited in the United States mail, postage prepaid. The notice shall also be published for at least 10 days before the date set for the sale in a newspaper of general circulation published in the county in which the property seized is to be sold. If there is no newspaper of general circulation in the county, notice shall be posted in three public places in the county 10 days prior to the date set for the sale.

2. The notice shall contain a description of the property to be sold, a statement of the amount due, including interest, penalties and costs, the name of the delinquent, and the further statement, that unless the amount due, interest, penalties and costs are paid on or before the time fixed in the notice for the sale, the property, or so much of it as may be necessary, will be sold in accordance with law and the notice.

SECTION 104. Sale; delivery of bill of sale, deed; disposition of unsold portion.

1. At the sale, the department shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the personal property and a deed for any real property sold. The bill of sale or deed vests the interests or title of the person liable for the amount in the purchaser.
2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.

SECTION 105. Disposition of excess proceeds; third-party claims.

1. If, upon the sale, the money received exceeds the total of all amounts, including interest, penalties and costs due the county, the department shall return the excess to the person liable for the amount and obtain his receipt.
2. If any person having an interest in or lien upon the property files with the department, before the sale, notice of his interest or lien, the department shall withhold any excess pending a determination of the rights of the respective parties hereto by a court of competent jurisdiction.
3. If, for any reason, the receipt of the person liable for the amount is not available, the department shall deposit the excess money with the county treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

SECTION 106. Successor, assignee to withhold tax from purchase price.

If any retailer liable for any amount under this ordinance sells out his business or stock of goods, or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the department showing that it has been paid or a certificate stating that no amount is due.

SECTION 107. Liability of purchaser for failure to withhold purchase price; release.

1. If the purchaser of a business or stock of goods fails to withhold the purchase price as required, he becomes personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price, valued in money. Within 60 days after receiving a written request from the purchaser for a certificate, or within 60 days from the date the former owner's records are made available for audit, whichever period expires the later, but in any event not later than 90 days after receiving the request, the department shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the department of the amount that must be paid as a condition of issuing the certificate.
2. Failure of the department to mail the notice releases the purchaser from any further obligation to withhold the purchase price as above provided.
3. The time within which the obligation of a successor may be enforced shall start to run at the time the retailer sells out his business or stock of goods or at the time that the determination against the retailer becomes final, whichever event occurs the later.

SECTION 108. Certification of excess amount collected; credit and refund; overpayment of use tax by purchaser.

1. If the department determines that any amount, penalty or interest has been paid more than once or has been erroneously or illegally collected or computed, the department shall set forth that fact in the records of the department and shall certify to the board of county commissioners the amount collected in excess of the amount legally due and the person from whom it was collected or by whom paid. If approved by the board of county commissioners, the excess amount collected or paid shall be credited on any amounts then due and payable from the person under this ordinance, and the balance shall be refunded to the person, or his successors, administrators or executors.
2. Any overpayment of the use tax by a purchaser to a retailer who is required to collect the tax and who gives the purchaser a receipt therefor pursuant to sections 37 to 51, inclusive, of this ordinance shall be credited or refunded by the county.

SECTION 109. Claims for refund, credit: limitation.

1. No refund may be allowed unless a claim therefor is filed with the department within 3 years from the last day of the month following the close of the period for which the overpayment was made, or with respect to determinations made under sections 62 to 73, inclusive, of this ordinance within 6 months after the determinations become final, or within 6 months from the date of overpayment, whichever period expires the later.
2. No credit may be allowed after the expiration of the period specified for filing claims for refund unless a claim for credit is filed with the department within that period, or unless the credit relates to a period for which a waiver is given pursuant to section 68 of this ordinance.

SECTION 110. Credit or refund for use tax: reimbursement of vendor for sales tax.

No credit or refund of any amount paid pursuant to sections 37 to 51, inclusive, of this ordinance shall be allowed on the ground that the storage, use or other consumption of the property is exempted under section 52 of this ordinance, unless the person who paid the amount reimburses his vendor for the amount of the sales tax imposed upon his vendor with respect to the sale of the property and paid by the vendor to the county.

SECTION 111. Claim for refund, credit; form; contents.

Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

SECTION 112. Effect of failure to file claim: waiver.

Failure to file a claim within the time prescribed in Section 126 of this ordinance constitutes a waiver of any demand against the county on account of overpayment.

SECTION 113. Notice of disallowance of claim: service.

Within 30 days after disallowing any claim in whole or in part, the department shall serve notice of its action on the claimant in the manner prescribed for service of notice of a deficiency determination.

SECTION 114. Interest on overpayments.

1. Interest must be paid upon any overpayment of any amount of tax at the rate of one-half of 1 percent per month from the last day of the calendar month following the period for which the overpayment was made; but no refund or credit may be made of any interest imposed upon the person making the overpayment with respect to the amount being refunded or credited.
2. The interest must be paid:
 - (a) In the case of a refund, to the last day of the calendar month following the date upon which the person making the overpayment, if he has not already filed a claim, is notified by the department that a claim may be filed or the date upon which the claim is certified to the board of county commissioners, whichever date is earlier.
 - (b) In the case of a credit, to the same date as that to which interest is computed on the tax or amount against which the credit is applied.

SECTION 115. Disallowance of interest: circumstances.

If the department determines that any overpayment has been made intentionally or by reason of carelessness, it shall not allow any interest thereon.

SECTION 116. Injunction, other process to prevent tax collection prohibited.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any

court against the state, a county, any officer thereof to prevent or enjoin the collection under this ordinance of any tax or any amount of tax required to be collected.

SECTION 117. Action for refund: claim as condition precedent.

No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been erroneously or illegally determined or collected unless a claim for refund or credit has been duly filed.

SECTION 118. Action for refund: time to sue; venue of action; waiver.

1. Within 90 days after the mailing of the notice of the department's action upon a claim filed pursuant to this ordinance, the claimant may bring an action against the department on the grounds set forth in the claim in a court of competent jurisdiction in any county for the recovery of the whole or any part of the amount with respect to which the claim has been disallowed.
2. Failure to bring action within the time specified constitutes a waiver of any demand against the county on account of alleged overpayments.

SECTION 119. Right of action on failure of department to mail notice.

If the department fails to mail notice of action on a claim within 6 months after the claim is filed, the claimant may, before the mailing of notice by the department of its action on the claim, consider the claim disallowed and bring an action against the department on the grounds set forth in the claim for the recovery of the whole or any part of the amount claimed as an overpayment.

SECTION 120. Judgment for plaintiff: credits; refund of balance.

1. If judgment is rendered for the plaintiff, the amount of the judgment shall first be credited as follows:
 - (a) If the judgment is for a refund of sales taxes, it shall be credited on any sales or use tax or amount of use tax due from the plaintiff.
 - (b) If the judgment is for a refund of use taxes, it shall be credited on any use tax or amount of use tax due from the plaintiff under sections 37 to 51, inclusive, of this ordinance.
2. The balance of the judgment shall be refunded to the plaintiff.

SECTION 121. Allowance of interest.

In any judgment, interest must be allowed at the rate of 6 percent per annum upon the amount found to have been illegally collected from the date of payment of the amount to the date of allowance of credit on account of the judgment, or to a date preceding the date of the refund warrant by not more than 30 days, the date to be determined by the department.

SECTION 122. Judgment not to be rendered for assignee-plaintiff.

A judgment may not be rendered in favor of the plaintiff in any action brought against the department to recover any amount paid when the action is brought by or in the name of an assignee of the person paying the amount or by any person other than the person who paid the amount.

SECTION 123. Recovery of erroneous refunds: action; jurisdiction and venue.

The department may recover any refund or part thereof which is erroneously made and any credit or part thereof which is erroneously allowed in an action brought in a court of competent jurisdiction in the county, in the name of the county.

SECTION 124. District attorney to prosecute action for recovery of erroneous refund; applicability of NRS and N.R.C.P.

The district attorney of the county, on behalf of the county, shall prosecute the action, and the provisions of NRS and the Nevada Rules of Civil Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

SECTION 125. Cancellation of illegal determination; procedure; limitation.

1. If any amount in excess of \$25 has been illegally determined, either by the person filing the return or by the department, the department shall certify this fact to the board of county commissioners, and the board shall authorize the cancellation of the amount upon the records of the department.
2. If an amount not exceeding \$25 has been illegally determined, either by the person filing the return or by the department, the department, without certifying this fact to the board, shall authorize the cancellation of the amount upon the records of the department.

SECTION 126. Enforcement by department: regulations.

1. The department shall enforce the provisions of this ordinance and may adopt regulations relating to the administration and enforcement of this ordinance.
2. The department may prescribe the extent to which any regulation may be applied without retroactive effect.

SECTION 127. Employment of accountants, investigators and other persons; delegation of authority.

The department may employ accountants, auditors, investigators, assistants and clerks necessary for the efficient administration of this ordinance and may delegate authority to its representatives to conduct hearing, prescribe regulations or perform any other duties imposed by this ordinance.

SECTION 128. Records to be kept by sellers, retailers and others.

1. Every seller, every retailer, and every person storing, using or otherwise consuming in this county tangible

personal property purchased from a retailer shall keep such records, receipts, invoices and other pertinent papers in such form as the department may require.

2. Every such seller, retailer or person who files the returns required under this ordinance shall keep such records for not less than 4 years from the making of those records unless the department, in writing, sooner authorizes their destruction.
3. Every such seller, retailer or person who fails to file the returns required under this ordinance shall keep such records for not less than 8 years from the making of such records unless the department, in writing, sooner authorizes their destruction.

SECTION 129. Examination of records, investigation of business.

The department, or any person authorized in writing by it, may examine the books, papers, records and equipment of any person selling tangible personal property and any person liable for the use tax and may investigate the character of the business of the person in order to verify the accuracy of any return made, or the amount required to be paid.

SECTION 130. Reports for administering use tax: contents.

In administration of the use tax, the department may require the filing of reports by any person or class of persons having in his or their possession or custody information relating to sales of tangible personal property, the storage, use or other consumption of which is subject to the tax. The report must:

1. Be filed when the department requires.
2. Set forth the names and addresses of purchasers of the tangible personal property, the sales price of the property, the date of sale, and such other information as the department may require.

SECTION 131. Disclosure of information unlawful; examination of records when ordered by governor.

1. It is a misdemeanor for any member or official or employee of the department to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any retailer or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof, or any book containing any abstract or particulars thereof to be seen or examined by any person not connected with the department.
2. The governor may, however, by general or special order, authorize examination of the records maintained by the department under this ordinance by other state officers, by tax officers of another state, by the Federal Government, if a reciprocal arrangement exists, or by any other person. The information so obtained, pursuant to the order of the governor, shall not be made public except to the extent and in the manner that the order may authorize that it be made public.

3. Successors, receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, may be given information as to the items included in the measure and amounts of any unpaid tax or amounts of tax required to be collected, interest and penalties.

SECTION 132. Penalty for failure to make return, furnish data.

Any retailer or other person who fails or refuses to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the department, or who renders a false or fraudulent return, or any person who violates any provision of this ordinance, shall be fined not more than \$500 for each offense.

SECTION 133. Application of res judicata doctrine.

In the determination of any case arising under this ordinance, the rule of res judicata is applicable only if the liability involved is for the same quarterly period as was involved in another case previously determined.

SECTION 134. Remedies of county are cumulative.

The remedies of the county provided for in this ordinance are cumulative, and no action taken by the department, the attorney general or the district attorney constitutes an election by the county to pursue any remedy to the exclusion of any other remedy for which provision is made in this ordinance.

SECTION 135. Penalty.

Any person who shall be deemed guilty of a misdemeanor under the provisions of this ordinance shall, unless otherwise specified in this ordinance, upon conviction thereof, be fined in the sum of not more than \$500 or imprisonment in the county jail for a term not to exceed 6 months, or punished by both such fine and imprisonment.

SECTION 136. Amendments.

All amendments to the Local School Support Tax Law, chapter 374 of NRS, which becomes effective after July 1, 1969, and are not inconsistent with chapter 599, Statutes of Nevada, 1969, shall automatically become a part of this ordinance on their respective effective dates.

SECTION 137.

Before the effective date of this ordinance, the board of county commissioners shall contract with the department to perform all functions incident to the administration and operation of this ordinance.

SECTION 138. Constitutionality and legality.

If any provision or part of this ordinance shall be declared by a court of competent jurisdiction to be illegal or unconstitutional, it shall in no way affect the remainder of this ordinance or any section thereon, it being intended that the remainder shall remain in full force and effect.

Proposed on the 12th day of May, 1981.
Proposed by Commissioners Farr, Ferrari, Underwood, Brown
and Williams.
Passed on the 12th day of May, 1981.

Vote:

Ayes:	Commissioners:	Farr, Ferrari, Underwood, Brown and Williams.
Nays:	Commissioners:	None.
Absent:	Commissioners:	None.

S. J. Farr
Chairman of the Board

Attest: JUDI BAILEY, County Clerk

By: Judi Bailey
Clerk

This ordinance shall be in force and effect from and after the
25th day of May, 1981.