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STATE OF NEVADA  
COUNTY OF WASHOE

ss: Julia Ketcham

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **05/30/03 - 06/06/03**, for exact publication dates please see last line of Proof of Publication below.

Signed: 

JUN 6 2003

Subscribed and sworn to before me

  
TANA CICCOTTI  
Notary Public - State of Nevada  
Appointment Recorded in Washoe County  
No: 02-74259-2 - Expires May 16, 2006  


**Proof of Publication**

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCES NOTICE IS HEREBY GIVEN that the following Ordinances, listed below by title and containing the vote of the Commission members, were adopted by the Washoe County Board of Commissioners on May 27, 2003. These Ordinances shall be in full force and effect from and after June 6, 2003. BILL NO. 1375, ORDINANCE NO. 1198 An Ordinance amending the Washoe County Code, Chapter 20, to reflect passage by the voters in Washoe County in the November 5, 2002 general election of WC-2, the transportation advisory question, to obtain necessary additional funding for transportation projects, and as authorized by passage of S.B.237, to impose an additional .125 (1/8 cent) sales and use tax for a public transit system, construction, maintenance and repair of public roads, for the improvement of air quality or for any combination of those purposes; to amend Chapter 20 to change the name of the Public Transportation Tax Ordinance to the Public Transit and Road Tax Ordinance and amend such Ordinance to conform to changes in State law; to amend Chapter 20 to add provisions allowing the additional .125 (1/8 cent) to be expended for the construction, maintenance and repair of public roads and for the improvement of air quality, in addition to expenditure for a public transit system, or any combination of those purposes as authorized by NRS 377A.020; to provide for amendment of the contract between the County and

the State Department of Taxation to implement the additional .125 (1/8 cent) sales and use tax, if amendment is necessary; to provide an effective date of the additional .125 (1/8 cent) sales and use tax; and providing other matters properly relating thereto. AYES: Humke, Galloway, Sferrazza, Shaw and Weber BILL NO. 1376, ORDINANCE NO. 1199 An Ordinance amending the Washoe County Code, Chapter 20, to reflect passage by the voters in Washoe County in the November 5, 2002 general election of WC-2, the transportation advisory question, to obtain necessary additional funding for transportation projects, and as authorized by passage of S.B. 237, by imposing new County motor vehicle fuel taxes; to index the new County motor vehicle fuel taxes to the rate of inflation; to amend the County motor vehicle fuel tax to conform to changes in State law; to provide for amendment of the contract between the County and the State Department of Motor Vehicles to implement the new County motor vehicle fuel taxes, if amendment is necessary; providing for an effective date of such taxes; and providing other matters properly relating thereto. AYES: Humke, Galloway, Shaw and Weber ABSENT: Sferrazza BILL NO. 1382, ORDINANCE NO. 1200 An Ordinance amending provisions relating to Washoe County Code Chapter 110, Article 400, Development Standards: title and contents, by amending the title of Article 434 to "Regional Development Standards within cooperative planning areas and all of Washoe County"; to amend Washoe County Code, Chapter 110, Development Code, Article 800, Procedures: title and contents, by adding the title of Article 822 "Provisions for Amendments to Local Master Plans and Zone Changes in Areas Subject to Cooperative Planning Under the Regional Plan Settlement Agreement"; to amend Washoe County Code, Chapter 110, Development Code, Article 912, Establishment of Commissions, Boards and Hearing Examiners, by amending the representation of the Planning Commission and Board of Adjustment to reflect all County Commission districts, and other matters properly relating thereto. AYES: Humke, Galloway, Shaw and Weber ABSENT: Sferrazza BILL NO. 1383, ORDINANCE NO. 1201 An Ordinance amending provisions relating to Washoe County Code Chapter 110, Article 706, Impact Fees, by amending the date of adoption of the amended Regional Road Impact Fee Administrative Manual, by amending the date of adoption of the amended Regional Road Impact Fee Capital Improvement Program, by incorporating the Administrative Manual and Capital Improvements Program by reference, and other matters relating thereto. AYES: Humke, Galloway, Shaw and Weber ABSENT: Sferrazza BILL NO. 1384, ORDINANCE NO. 1202 An Ordinance amending the Washoe County Code by repealing provisions relating to buildings and construction and adding uniform codes with certain changes, additions and deletions, relating to buildings and construction. AYES: Humke, Sferrazza, Shaw and Weber ABSENT: Galloway BILL NO. 1385, ORDINANCE NO. 1203 An Ordinance amending the Washoe County Code by changing the name of the Washoe County Parks and Recreation Commission to the Washoe County Open Space and Regional Park Commission. AYES: Humke, Sferrazza, Shaw and Weber ABSENT: Galloway

Typewritten copies of the Ordinances are available for inspection by all interested persons at the office of the Washoe County Clerk, 75 Court Street, Reno, Nevada. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No.747102 May 30; June 6, 2003

SUMMARY: An ordinance amending Washoe County Code to impose an additional .125 (1/8 cent) sales tax for public transit, for the construction, maintenance and repair of public roads, for the improvement of air quality, or any combination of those purposes in Washoe County.

BILL NO. 1375

ORDINANCE NO. 1198

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE, CHAPTER 20, TO REFLECT PASSAGE BY THE VOTERS IN WASHOE COUNTY IN THE NOVEMBER 5, 2002 GENERAL ELECTION OF WC-2, THE TRANSPORTATION ADVISORY QUESTION, TO OBTAIN NECESSARY ADDITIONAL FUNDING FOR TRANSPORTATION PROJECTS, AND AS AUTHORIZED BY PASSAGE OF S.B. 237, TO IMPOSE AN ADDITIONAL .125 (1/8 CENT) SALES AND USE TAX FOR A PUBLIC TRANSIT SYSTEM, CONSTRUCTION, MAINTENANCE AND REPAIR OF PUBLIC ROADS, FOR THE IMPROVEMENT OF AIR QUALITY OR FOR ANY COMBINATION OF THOSE PURPOSES; TO AMEND CHAPTER 20 TO CHANGE THE NAME OF THE PUBLIC TRANSPORTATION TAX ORDINANCE TO THE PUBLIC TRANSIT AND ROAD TAX ORDINANCE AND AMEND SUCH ORDINANCE TO CONFORM TO CHANGES IN STATE LAW; TO AMEND CHAPTER 20 TO ADD PROVISIONS ALLOWING THE ADDITIONAL .125 (1/8 CENT) TO BE EXPENDED FOR THE CONSTRUCTION, MAINTENANCE AND REPAIR OF PUBLIC ROADS AND FOR THE IMPROVEMENT OF AIR QUALITY, IN ADDITION TO EXPENDITURE FOR A PUBLIC TRANSIT SYSTEM, OR ANY COMBINATION OF THOSE PURPOSES AS AUTHORIZED BY NRS 377A.020; TO PROVIDE FOR AMENDMENT OF THE CONTRACT BETWEEN THE COUNTY AND THE STATE DEPARTMENT OF TAXATION TO IMPLEMENT THE ADDITIONAL .125 (1/8 CENT) SALES AND USE TAX, IF AMENDMENT IS NECESSARY; TO PROVIDE AN EFFECTIVE DATE OF THE ADDITIONAL .125 (1/8 CENT) SALES AND USE TAX; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Sections 20.520, 20.530, 20.531, 20.552, 20.554 to 20.570, inclusive, of the Washoe County Code are hereby repealed.

SECTION 2. Chapter 20 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 3 to 7, inclusive, of this ordinance.

SECTION 3.

20.5191 "Vehicle" defined. "Vehicle" has the meaning ascribed to it in NRS 482.135.

SECTION 4.

20.5211 Imposition and rate of increase in sales tax; date of imposition. The tax imposed pursuant to section 20.521 is hereby increased by .125 (1/8 cent), making the rate of the tax imposed pursuant to section 20.521, three-eighths of 1 percent. The increase in the tax shall be imposed on and after the date set forth in section 20.6621.

SECTION 5.

20.5381 Imposition and rate of increase in use tax; date of imposition. The tax imposed pursuant to section 20.538 is hereby increased by .125 (1/8 cent), making the rate of the tax imposed pursuant to section 20.538, three-eighths of 1 percent. The increase in the tax shall be imposed on and after the date set forth in section 20.6621.

SECTION 6.

20.6601 Amendment of contract with department. The county shall amend the contract made under section 20.660 before the effective date of this ordinance, unless the county determines with the written concurrence of the regional transportation commission that no such amendment of the contract is necessary or desirable.

SECTION 7.

20.6621 Date of imposition of increase in sales and use tax.

1. Pursuant to NRS 377A.020, any ordinance enacted pursuant to that section must specify the date on which the tax must first be imposed or on which an increase in the rate of the tax becomes effective, which must not be earlier than the first day of the second calendar month following the approval of the question by the voters. Subsection 2 of section 22 of S.B. 237 provides that: "The approval by the voters on November 5, 2002, of Advisory Question No. 2, concerning transportation, on the 2002 general election ballot for Washoe County shall be deemed to constitute approval by the voters of an increase in the rate of the tax imposed pursuant to paragraph (b) of subsection 1 of NRS 377A.030, as amended by this act, to three-eighths of 1 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the county. No other approval by the voters is required for the imposition of that increase in the rate of that tax in Washoe County, including its incorporated cities."

2. Based upon subsection 1, the sales tax increase and the use tax increase, which are provided for in sections 20.5211 and 20.5381, respectively, shall each be effective on the first day of the calendar year quarter after this ordinance becomes effective.

SECTION 8. Section 20.500 of the Washoe County Code is hereby amended to read as follows:

20.500 Short title. For purpose of this chapter, 20.502 to 20.665, inclusive, shall be known and may be referred to as the Public Transit and Road Tax Ordinance.

SECTION 9. Section 20.501 of the Washoe County Code is hereby amended to read as follows:

20.501 Authority, purpose and scope.

1. Sections 20.502 to 20.665, inclusive, are enacted pursuant to the authority granted in chapter 377A of NRS.

2. Sections 20.502 to 20.665, inclusive, establish a tax upon retail sales of tangible personal property sold within Washoe County and a tax upon the storage, use or consumption of tangible personal property within Washoe County.

3. The proceeds of one-quarter of 1 percent of the tax shall be used for the acquisition, operation, maintenance and administration of a public transit system, including the provision of financial and other supporting services to certain agencies which provide separate transportation services to the elderly and handicapped.

4. The proceeds of one-eighth of one percent of the tax shall be used for:

(a) The acquisition, operation, maintenance and administration of a public transit system, including the provision of financial and other supporting services to certain agencies which provide separate transportation services to the elderly and handicapped;

(b) The construction, maintenance, and repair of public roads;

(c) For the improvement of air quality; or

(d) For any combination of (a), (b) and (c).

SECTION 10. Section 20.502 of the Washoe County Code is hereby amended to read as follows:

20.502 Findings and declaration. The board of county commissioners of the county of Washoe, having carefully considered the need for public transportation within the county and the declining federal revenues available for the operation of a public transit system, finds and declares:

1. That money from the United States Department of Transportation for the acquisition, maintenance and administration of public transportation systems, including support services for the transportation of the elderly and the

handicapped, is expected to decline dramatically after fiscal year 1982-1983 and that amounts available for the operation of a public transit system are expected to terminate at the end of that fiscal year.

2. That the present public transit system within Washoe County does not provide sufficient revenues for its operation, maintenance and administration and that the curtailment of federal revenues for public transportation will mandate the elimination of existing services and may result in severe hardships to a significant number of residents of Washoe County unless a new source of revenue for public transportation is established.

3. That sound principles of government require an increased contribution for public transportation from those persons who may benefit from the service provided.

4. That there is no other object of taxation, except retail sales, which is so generally distributed among the residents of and visitors to Washoe County in proportion to their respective population and wealth as to be suitable for the imposition of a tax for the support of public transportation.

5. That since the enactment in 1983 of chapter 377A of the NRS, the legislature has amended that chapter to provide that in addition to imposing the sales and use tax authorized thereunder for a public transit system, the tax may be imposed for the construction, maintenance and repair of public roads, the improvement of air quality, or for any combination of those purposes.

6. That in November 5, 2002 general election the voters in Washoe County approved Question WC-2 the Transportation Advisory Question, the purpose of which was to obtain necessary additional funding for transportation projects that will reduce traffic congestion, improve air quality, repair and maintain roads, and increase public transportation in the Truckee Meadows.

7. That it is therefore necessary to impose a separate tax upon tangible personal property sold at retail in Washoe County to provide revenue for a public transit system, and with the additional .125 (1/8 cent) increase in the tax, for construction, maintenance and repair of public roads, for the improvement of air quality, and for a public transit system, or any combination of those purposes.

8. That in order to avoid imposing unfair competitive hardships upon merchants within Washoe County, it is necessary that such additional tax be imposed:

- (a) At the same rate throughout Washoe County; and
- (b) Upon tangible personal property purchased outside Washoe County for use within Washoe County.

9. That the convenience of the public and of retail merchants will best be served by imposing the tax authorized herein upon exactly the same transactions, requiring the same reports and

making such tax parallel in all respects to the existing sales and use taxes.

SECTION 11. Section 20.506 of the Washoe County Code is hereby amended to read as follows:

20.506 "Gross receipts" defined.

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 department 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 Washoe County or has paid the use tax with respect to the property, and has resold the property before 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) The sale price of property returned by customers when the full sale price is refunded either in cash or credit, but this exclusion does 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 consumer

(e) The amount of any allowance against the selling price given by a retailer for the value of a used vehicle which is taken in trade on the purchase of another vehicle.

4. For purpose of the sales tax, if the retailers establish to the satisfaction of the department 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 12. Section 20.508 of the Washoe County Code is hereby amended to read as follows:

20.508 "Occasional sale" defined.

1. "Occasional sale", except as otherwise provided in subsection 2, 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. The term does not include the sale of a vehicle other than the sale or transfer of a used vehicle to the seller's spouse, child, grandchild, parent, grandparent, brother or sister. For the purposes of this section, the relation of parent and child includes adoptive and illegitimate children and stepchildren.

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

SECTION 13. Section 20.510 of the Washoe County Code is hereby amended to read as follows:

20.511 "Retail sale" and "sale at retail" defined.

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. The terms do not include a sale of property that:

(a) Meets the requirements of subparagraphs (1) and (2) of paragraph (a) of subsection 4 of NRS 374.291;

(b) Is made available for sale within 2 years after it is acquired; and

(c) Is made available for viewing by the public or prospective purchasers, or both, within 2 years after it is acquired, whether or not a fee is charged for viewing it and whether or not it is also used for purposes other than viewing.

2. The delivery in Washoe 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 Washoe County, is a retail sale in Washoe County by the person making the delivery. He shall include the retail selling price of the property in his gross receipts.

SECTION 14. Section 20.512 of the Washoe County Code is hereby amended to read as follows:

20.512 "Retailer" defined.

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 any retail sale of a vehicle or more than 2 retail sales of other 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 department determines that it is necessary for the efficient administration of sections 20.502 to 20.665, inclusive, 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 department may so regard them and may regard the dealers, distributors, supervisors or employers as retailers for purpose of sections 20.502 to 20.665, inclusive.

3. A licensed optometrist or physician is a consumer of, and shall not be considered, a retailer within the provisions of sections 20.502 to 20.665, inclusive, 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 15. Section 20.514 of the Washoe County Code is hereby amended to read as follows:

20.514 "Sales price" defined.

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 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 does 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 or Washoe County upon or with respect to the storage, use or other consumption of tangible personal property purchased from any retailer.
  - (f) The amount of any allowance against the selling price given by a retailer for the value of a used vehicle which is taken in trade on the purchase of another vehicle.
4. For the purpose of a sale of a vehicle by a seller who is not required to be registered with the department, the sales price is the value established in the manner set forth in NRS 372.112.

SECTION 16. Section 20.517 of the Washoe County Code is hereby amended to read as follows:

20.517 "Storage, use or other consumption": Exclusion.  
 "Storage, use or other consumption" does not include:

1. The keeping, retaining or exercising any right or power over tangible personal property for the purpose of subsequently transporting it outside Washoe County for use thereafter solely outside Washoe 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 Washoe County and thereafter used solely outside Washoe County.

2. The keeping, retaining or exercising any right or power over tangible property that:

(a) Meets the requirements of subparagraphs (1) or (2) of paragraph (a) of subsection 4 of NRS 374.291;

(b) Is made available for sale within 2 years after it is acquired; and

(c) Is made available for viewing by the public or prospective purchasers, or both, with 2 years after it is acquired, whether or not a fee is charged for viewing it and whether or not it is also used for purposes other than viewing.

SECTION 17. Section 20.525 of the Washoe County Code is hereby amended to read as follows:

20.525 Application for permit: Form; contents; exception.

1. Every person desiring to engage in or conduct business as a seller within Washoe County shall file with the department an application for a permit for each place of business, unless he intends to sell vehicles and will make fewer than 3 retail sales of vehicles during any 12-month period.

2. Every application for a permit shall:

(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 such other information as the department 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 application, to which shall be attached the written evidence of his authority.

SECTION 18. Section 20.527 of the Washoe County Code is hereby amended to read as follows:

20.527 Issuance, assignability and display of permit; explanation of liability for collection and payment of taxes.

1. After compliance with sections 20.525, 20.526 and 20.604 by the applicant, the department shall:

(a) Grant and issue to each applicant a separate permit for each place of business within the county.

(b) Provide the applicant with a full, written explanation of the liability of the applicant for the collection and payment of the taxes imposed by sections 20.500 to 20.665, inclusive. The explanation required by this paragraph:

(1) Must include the procedures for the collection and payment of the taxes that are specifically applicable to the type

of business conducted by the applicant, including, without limitation and when appropriate:

- (i) An explanation of the circumstances under which a service provided by the applicant is taxable;
- (ii) The procedures for administering exemptions; and
- (iii) The circumstances under which charges for freight are taxable.

(2) Is in addition to, and not in lieu of, the instructions and information required to be provided by NRS 360.2095.

2. 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. A permit must at all times be conspicuously displayed at the place for which issued.

SECTION 19. Section 20.529 of the Washoe County Code is hereby amended to read as follows:

20.529 Revocation or suspension of permit: Procedure; limitation on issuance of new permit.

1. Whenever any person fails to comply with any provision of 20.502 to 20.665, inclusive, relating to the sales tax or any regulation of the department relating to the sales tax prescribed and adopted under 20.502 to 20.665, inclusive, 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 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 20.502 to 20.665, inclusive, relating to the sales tax and the regulations of the department.

SECTION 20. Section 20.538 of the Washoe County Code is hereby amended to read as follows:

20.538 Imposition and rate of use tax.

1. 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 Washoe County at the rate of one-quarter of 1 percent of the sales price of the property. The tax shall be imposed on and after the date set forth in section 20.662.

2. The tax, and any increase thereto, is imposed on all property which was acquired out of state in a transaction which

would have been a taxable sale if it had occurred within this state.

SECTION 21. Section 20.5445 of the Washoe County Code is hereby amended to read as follows:

20.5445 Registration of retailers. Every retailer selling tangible personal property for storage, use or other consumption in Washoe 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 22. Section 20.550 of the Washoe County Code is hereby amended to read as follows:

20.550 Presumption of purchase from retailer. It shall be further presumed that tangible personal property shipped or brought to Washoe County by the purchaser after the date of imposition of the taxes pursuant to sections 20.502 to 20.665, inclusive, was purchased from a retailer on or after that date for storage, use or other consumption in the county.

SECTION 23. Section 20.551 of the Washoe County Code is hereby amended to read as follows:

20.551 Presumption that property delivered outside of Washoe County to certain purchasers was purchased for use in Washoe County.

1. On and after the date of imposition of the taxes pursuant to sections 20.502 to 20.665, inclusive, it is further presumed that tangible personal property delivered outside Washoe County to a purchaser known by the retailer to be a resident of Washoe County was purchased from a retailer for storage, use or other consumption in Washoe County and stored, used or otherwise consumed in Washoe 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 Washoe County.

(b) Other evidence satisfactory to the department that the property was not purchased for storage, use or other consumption in Washoe County.

SECTION 24. Section 20.553 of the Washoe County Code is hereby amended to read as follows:

20.553 Constitutional and statutory exemptions.

1. Exempted from the taxes imposed by sections 20.502 to 20.665, inclusive, are the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property the gross receipts from the sale of which, or the storage, use or other consumption of which, the State of Nevada and Washoe County are prohibited from taxing under the Constitution or laws of the United States or under the constitution or laws of this state.

2. Exempted from the tax imposed or any increase in the tax imposed by sections 20.502 to 20.665, inclusive, are gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property used for the performance of a written contract for the construction of an improvement to real property entered into on or before the effective date of the tax or the increase in the tax, or for which a binding bid was submitted before that date if the bid was afterward accepted and if, under the terms of the contract or bid the contract price or bid amount cannot be adjusted to reflect the imposition of the tax or increase in the tax.

SECTION 25. Section 20.574 of the Washoe County Code is hereby amended to read as follows:

20.574 Return: Time for filing; persons required to file.

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 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 must be signed by the person required to file the return or by his authorized agent but need not be verified by oath.

SECTION 26. Section 20.576 of the Washoe County Code is hereby amended to read as follows:

20.576 Reimbursement to taxpayer for collection of tax. The taxpayer shall deduct and withhold from the tax otherwise due from him 1.25 percent thereof to reimburse himself for the cost of collecting the tax.

SECTION 27. Section 20.604 of the Washoe County Code is hereby amended to read as follows:

20.604 Deposit of security: Amounts; sales of security; return of surplus.

1. The department, whenever it deems it necessary to insure compliance with sections 20.502 to 20.665, inclusive, may require any person subject to those sections 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 provided in subsection 2, may not be greater than twice the estimated average tax due quarterly of persons filing returns for quarterly periods or three times the estimated average due monthly of persons filing returns for monthly periods, determined in such manner as the department deems proper.

2. In case of persons habitually delinquent in their obligations under sections 20.502 to 20.665, inclusive, the amount of the security must not be greater than three times the average actual tax due quarterly of persons filing returns for quarterly periods or five times the average actual tax due monthly of persons filing returns for monthly periods.

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 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 must be returned to the person who placed the security.

SECTION 28. Section 20.657 of the Washoe County Code is hereby amended to read as follows:

20.657 Sales and use tax account: Remittances; deposits; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid Washoe County under sections 20.502 to 20.665, inclusive, must be paid to the department in the form of remittances payable to the department.

2. The department shall deposit the payments in the state treasury for credit to the sales and use tax account in the state general fund.

3. The state controller, acting upon the collection data furnished by the department, shall, monthly:

(a) Transfer from the sales and use tax account .75 percent of all fees, taxes, interest and penalties collected pursuant to sections 20.502 to 20.665 during the preceding month to the appropriate account in the state general fund as compensation to the state for the costs of collecting the tax for Washoe County.

(b) Determine for Washoe County the amount of money equal to the fees, taxes, interest and penalties collected in Washoe County pursuant to sections 20.502 to 20.665, inclusive, during the preceding month less the amount transferred pursuant to paragraph (a) of this subsection.

(c) Remit the money to the treasurer of Washoe County for credit to the public transit fund, which is created by section 20.663.

SECTION 29. Section 20.661 of the Washoe County Code is hereby amended to read as follows:

20.661 Amendments to chapter 374 of NRS automatically incorporated into this code. Every amendment to the Local School Support Tax Law, chapter 374 of NRS, which becomes effective after the date of enactment of sections 20.502 to 20.665, inclusive, or the date of enactment of any amendments to those sections, automatically becomes a part of sections 20.502 to 20.665, inclusive, on its effective date unless such amendment is inconsistent with the provisions of chapter 377A of NRS.

SECTION 30. Section 20.665 of the Washoe County Code is hereby amended to read as follows:

20.665 Effective date of Public Transportation Ordinance. The Public Transportation Tax Ordinance became effective upon approval by a majority of the voters at the primary election on September 14, 1982.



[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

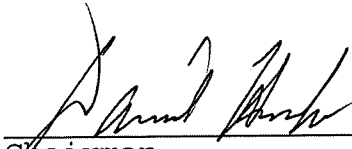
Proposed on the 13th day of MAY, 2003.  
Proposed by Commissioner SFERRAZZA.  
Passed on the 27th day of MAY, 2003.

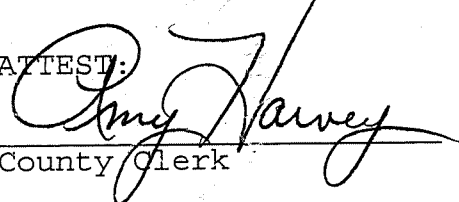
Vote:

Ayes: HUNKE, SHAW, GALLOWAY, SFERRAZZA & WEBER

Nays: NONE

Absent: NONE

  
\_\_\_\_\_  
Chairman  
Washoe County Commission

ATTEST:  
  
\_\_\_\_\_  
County Clerk

This ordinance shall be in force and effect from and after the 6th day of JUNE, 2003.