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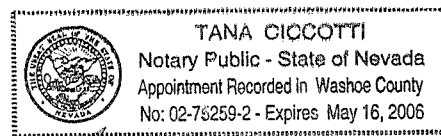
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Ad Number **178286**Legal Ad Cost **\$94.34**STATE OF NEVADA
COUNTY OF WASHOE

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: **01/16/04 - 01/23/04**, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed: *Julia Ketcham***JAN 23 2004***Tana Ciccotti***Proof of Publication**

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1224 NOTICE IS HEREBY GIVEN THAT: Bill No. 1405, Ordinance No. 1224 entitled AN ORDINANCE IMPOSING A FEE UPON THE SHORT-TERM LESSORS OF PASSENGER CARS IN WASHOE COUNTY OF 2% OF THE TOTAL AMOUNT FOR WHICH THE CAR WAS LEASED; PROVIDING THAT THE PROCEEDS OF THE FEE ARE TO BE USED TO ACQUIRE, IMPROVE, EQUIP, OPERATE AND MAINTAIN A MINOR LEAGUE BASEBALL STADIUM PROJECT IN WASHOE COUNTY; EXEMPTING FROM THE FEE TEMPORARY RENTALS FOR CAR REPAIR PURPOSES; PROVIDING THAT THE COUNTY ENTER INTO AN AGREEMENT WITH THE NEVADA DEPARTMENT OF TAXATION FOR REIMBURSEMENT OF COLLECTION AND ADMINISTRATION COSTS; AND OTHER MATTERS PROPERLY RELATED THERETO. was adopted on Tuesday, January 13, 2004 by Commissioners Galloway, Humke, Sferrazza, Shaw and Weber. This ordinance shall be in full force and effect from and after January 23, 2004. Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 350 South Center Street, Suite 100, Reno, Nevada. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No.178286 Jan 16, 23, 2004

SUMMARY: An ordinance amending the Washoe County Code by adding a 2% fee on the rental of passenger cars to be used exclusively for a minor league baseball stadium project.

BILL NO. 1405

ORDINANCE NO. 1224

AN ORDINANCE IMPOSING A FEE UPON THE SHORT-TERM LESSORS OF PASSENGER CARS IN WASHOE COUNTY OF 2% OF THE TOTAL AMOUNT FOR WHICH THE CAR WAS LEASED; PROVIDING THAT THE PROCEEDS OF THE FEE ARE TO BE USED TO ACQUIRE, IMPROVE, EQUIP, OPERATE AND MAINTAIN A MINOR LEAGUE BASEBALL STADIUM PROJECT IN WASHOE COUNTY; EXEMPTING FROM THE FEE TEMPORARY RENTALS FOR CAR REPAIR PURPOSES; PROVIDING THAT THE COUNTY ENTER INTO AN AGREEMENT WITH THE NEVADA DEPARTMENT OF TAXATION FOR REIMBURSEMENT OF COLLECTION AND ADMINISTRATION COSTS; AND OTHER MATTERS PROPERLY RELATED THERETO.

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

SECTION 1. Chapter 25 of the Washoe County Code is hereby amended by adding thereto the provisions set forth in sections 2 to 6, inclusive, of this ordinance.

SECTION 2.

25.600 Establishment of fee on short-term lease of rental cars; exceptions.

1. Pursuant to the authority granted to Washoe County by Chapter 468, Statutes of Nevada 2003 there is hereby imposed a fee upon the lease of a passenger car by a short-term lessor in Washoe County in the amount of 2 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity.

2. The fee imposed pursuant to subsection 1 must not apply to replacement vehicles. As used in this section, "replacement vehicle" means a vehicle that is:

(a) Rented temporarily by or on behalf of a person or leased to a person by a facility that repairs motor vehicles or a motor vehicle dealer; and

(b) Used by the person in place of a motor vehicle owned by the person that is unavailable for use because of mechanical breakdown, repair, service, damage or loss as defined in the owner's policy of liability insurance for the motor vehicle.

SECTION 3

25.610 Use of proceeds for baseball stadium project.

1. Any proceeds of the fee imposed pursuant to sections 25.600

Revised: 12/15/03

to 25.640, inclusive, must be used solely to pay the costs to acquire, improve, equip, operate and maintain within the county a minor league baseball stadium project, or to pay the principal of, interest on or other payments due with respect to bonds issued to pay such costs, including bonds issued to refund bonds issued to pay such costs, or any combination thereof.

2. For the purposes of this section "minor league baseball stadium project" means a baseball stadium which can be used for the home games of an AA or AAA minor league professional baseball team and for other purposes, including structures, buildings and other improvements and equipment therefor, parking facilities, and all other appurtenances necessary, useful or desirable for a minor league baseball stadium, including, without limitation, all types of property therefor.

SECTION 4.

25.620 Prohibition against repeal. Pursuant to Chapter 468, Statutes of Nevada 2003 the board of county commissioners shall not repeal or amend or otherwise directly or indirectly modify the provisions of sections 25.600 to 25.640 imposing a fee upon the lease of a passenger car by a short-term lessor in such a manner as to impair any outstanding bonds issued by or other obligations incurred by the county until all obligations for which revenue from sections 25.600 to 25.640, inclusive, have been pledged or otherwise made payable from such revenue have been discharged in full or provision for full payment and redemption has been made.

SECTION 5.

25.630 Contract with Department of Taxation.

1. Before the effective date of this ordinance the county shall enter into a contract with the Nevada Department of Taxation to perform all functions incident to the collection and administration of the fee in the county.

2. The contract with the Department of Taxation must:

(a) Authorize the Department to retain 0.25 percent of the amount of the proceeds of the fee to reimburse the Department for its expenses in collecting and administering the fee; and

(b) Require the distribution of the remaining amount of the proceeds of the fee to the county at such a time and in such a manner as the parties determine, which must be not less frequently than once each calendar quarter.

3. Any ordinance amending sections 25.600 to 25.640 inclusive, must include a provision in substance that the county shall amend the contract made pursuant to subsection 1 by a contract made between the county and the Department, before the effective date of the amendatory ordinance, unless the county determines with the written concurrence of the Department that no such amendment of the contract is necessary or desirable.

Revised: 12/15/03

SECTION 6.

25.640 Expiration of fee.

1. The fee imposed by Section 25.600 expires by limitation on March 31, 2005 unless bonds have been issued as authorized by Chapter 468, Statutes of Nevada 2003. If such bonds have been issued, the fee imposed by Section 25.600 expires when the bonds, including any refunding bonds, have been fully paid.

2. The legislative authorization to impose a fee upon the lease of a passenger car by a short-term lessor in Washoe County expires by limitation on June 30 of the later of the fiscal year that is 30 years after the fiscal year this ordinance is adopted or the fiscal year in which all bonds issued pursuant to Chapter 468, Statutes of Nevada 2003, including, without limitation, any bonds issued to refund bonds are fully paid as to all principal, interest and any other amounts due.

Proposed on the 16th day of DECEMBER, 2003.
Proposed by Commissioner SFERAZZA.
Passed on the 13th day of JANUARY, 2004.

Vote:

Ayes: SHAW, WEBER, HUMKE, GALLOWAY, SFERAZZA

Nays: (NONE)

Absent: (NONE)

James M. Shaw
Chairman
Washoe County Commission

ATTEST:

Amy Harvey
County Clerk

This ordinance shall be in force and effect from and after the 23rd day of JANUARY, 2004, or the effective date of the contract referred to in Section 5, above, whichever is later.