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STATE OF NEVADA
COUNTY OF WASHOE

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation 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: **08/28/2009 - 09/04/2009**, for exact publication dates please see last line of Proof of Publication below.

Signed: _____

Linda Anderson

SEP 04 2009

Subscribed and sworn to before me



Linda Anderson

Proof of Publication

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1416 BILL NO. 1596 An Ordinance relating to County taxes on vehicle fuels;amending amend Chapter 20 of the Washoe County Code(Revenue and Taxation) to impose the additional taxes onvehicle fuels in Washoe County and increases in those taxes, based an inflation index for the costs of highway andstreet construction, authorized by Chapter 501, Statutesof Nevada, 2009, which implements the 2008 WashoeCounty General Election Ballot Question RTC-5; providingother details in connection therewith; and providing othermatters properly relating thereto. PUBLIC NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance areavailable for inspection by the interested parties at the office of the County Clerk of Washoe County, Nevada, at heroffice at the County Courthouse, Virginia and CourtStreets, Reno, Nevada; and that said ordinance was proposed by Commissioner Breternitz on August 11, 2009,and following a public hearing, was passed and adoptedwithout amendment at a regular meeting held not morethan thirty-five (35) days after the close of the hearing,i.e., at the regular meeting on August 25, 2009, by the following vote of the Board of County Commissioners: Those Voting Aye: David Humke, Bonnie Weber, Bob Larkin, John Breternitz, Kitty Jung Those Voting Nay: None Those Absent:None This ordinance shall be in full force and effect from andafter the 1st day of the

month of January of the year 2010, which is after the date of the second publication of such ordinance by its title only. IN WITNESS WHEREOF, the Board of County Commissioners of Washoe County, Nevada, has caused this Ordinance to be published by title only. DATED: August 26, 2009. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No. 659612 - Aug. 28, Sept. 4, 2009

Summary - An ordinance amending Chapter 20 of the Washoe County Code to add additional taxes on certain fuels.

BILL NO. 1596
ORDINANCE NO. 1416

AN ORDINANCE RELATING TO COUNTY TAXES ON VEHICLE FUELS; AMENDING AMEND CHAPTER 20 OF THE WASHOE COUNTY CODE (REVENUE AND TAXATION) TO IMPOSE THE ADDITIONAL TAXES ON VEHICLE FUELS IN WASHOE COUNTY AND INCREASES IN THOSE TAXES, BASED AN INFLATION INDEX FOR THE COSTS OF HIGHWAY AND STREET CONSTRUCTION, AUTHORIZED BY CHAPTER 501, STATUTES OF NEVADA, 2009, WHICH IMPLEMENTS THE 2008 WASHOE COUNTY GENERAL ELECTION BALLOT QUESTION RTC-5; PROVIDING OTHER DETAILS IN CONNECTION THEREWITH; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

WHEREAS, the voters of Washoe County in the State of Nevada (the "County" and the "State," respectively) approved Washoe County Ballot Question No. RTC-5 (the "Ballot Question") at the 2008 General Election; and

WHEREAS, the Ballot Question advised the Board of County Commissioners of the County (the "Board") to seek state legislation to obtain additional funding for transportation projects by indexing certain fuel taxes in the County; and

WHEREAS, during the 2009 Legislative Session, the State of Nevada Legislature approved Chapter 501, Statutes of Nevada, 2009 which implemented the Ballot Question by allowing the County to impose additional county taxes on motor vehicle fuel and special fuels; and

WHEREAS, the Board desires to amend Chapter 20 of the Washoe County Code (the "Code") to impose the taxes authorized by Chapter 501, Statutes of Nevada, 2009.

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE, IN THE STATE OF NEVADA, DO ORDAIN:

Section 1. Chapter 20 of the Washoe County Code is hereby amended by adding thereto the new provisions set forth in Sections 2 through 63 of this Ordinance.

GENERAL PROVISIONS; IMPOSITION OF TAXES

Section 2. 20.434. Short title, authority to enact, restrictions on repeal.

1. Sections 20.434 through 20.43466 shall be known as and may be referred to as the Supplemental Fuel Tax Ordinance.

2. The Supplemental Fuel Tax Ordinance is enacted pursuant to the authorization contained in chapter 501, Statutes of Nevada, 2009, and Chapter 373 of NRS.

3. The Supplemental Fuel Tax Ordinance shall not be repealed until all obligations to which the revenues from it have been pledged pursuant to chapter 373 of NRS have been discharged in full.

Section 3. 20.43401. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in this County in an amount equal to the product obtained by multiplying 4.2248 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 4.2248 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 365.180.

Section 4. 20.43402. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in this County in an amount equal to the product obtained by multiplying 2.0538 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 2.0538 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 365.190.

Section 5. 20.43403. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in this County in an amount equal to the product obtained by

multiplying 1.1736 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 1.1736 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 365.192.

Section 6. 20.43404. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in this County in an amount equal to the product obtained by multiplying 10.5621 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 10.5621 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 7. 20.43405. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in this County in an amount equal to the product obtained by multiplying 18.455 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.455 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in

the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 8. 20.43406. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in this County in an amount equal to the product obtained by multiplying 18.4 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.4 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 9. 20.43407. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of special fuel that consists of an emulsion of water-phased hydrocarbon fuel sold in this County in an amount equal to the product obtained by multiplying 19 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 19 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 10. 20.43408. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of special fuel that consists of liquefied petroleum gas sold in this County in an amount equal to the product obtained by multiplying 22 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 22 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 11. 20.43409. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of special fuel that consists of compressed natural gas sold in this County in an amount equal to the product obtained by multiplying 21 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 21 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 12. 20.43410. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of special fuel sold in this County, other than any special fuel described in Section 9, 10 or 11, in an amount equal to the product obtained by multiplying 27.75 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 27.75 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in

the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 13. 20.43411. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of special fuel that consists of liquefied petroleum gas sold in this County in an amount equal to the product obtained by multiplying 18.3 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.3 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 14. 20.43412. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of special fuel that consists of compressed natural gas sold in this County in an amount equal to the product obtained by multiplying 18.3 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.3 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 15. 20.43413. Imposition, rate, annual increase, allocation, disbursement and use of tax.

1. In addition to any other taxes imposed pursuant to this Chapter, each supplier shall, not later than the last day of each calendar month, pay an excise tax on each gallon of special fuel sold in this County, other than any special fuel described in Section 13 or 14, which is taxed by the Federal Government at a rate per gallon or gallon equivalent of 24.4 cents or more, in an amount

equal to the product obtained by multiplying 24.4 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for fiscal year 2009-2010.

2. The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 24.4 cents per gallon to the amount of the tax imposed pursuant to this Section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

3. The allocation, disbursement and use in this County of the proceeds of the tax imposed by this Section, except as otherwise required by subsection 6 of NRS 373.140, shall be in the same proportions and manner as the allocation, disbursement and use in this County of the proceeds of the tax imposed pursuant to NRS 373.030.

Section 16. 20.43414. Administration, Exemptions, Bonds, Collection, Credits, and related matters.

1. The provisions of Sections 17 through 25, inclusive, apply to all taxes levied to the Supplemental Fuel Tax Ordinance.

2. The provisions of 20.373 to 20.433, inclusive, of the Code apply to the taxes imposed by Sections 3 through 8, inclusive, of this Ordinance, but do not apply to the taxes levied by Sections 9 through 15, inclusive, of this Ordinance.

3. The provisions of Sections 26 to 63, inclusive, of this Ordinance apply to the taxes imposed by Sections 9 through 15, inclusive, of this Ordinance, but do not apply to the taxes levied by Sections 3 through 8, inclusive, of this Ordinance.

4. Notwithstanding anything contained in the preceding subsections of this Section and in subsection 1 of Section 20.429, as provided in NRS 373.080, in the case of the taxes imposed by Sections 3 through 15, inclusive, of this Ordinance and Sections 20.3683, 30.3684, 30.3685 and 20.3686 of the Code, the amount charged to the County by the Department for its services as specified in Ch 373 of NRS and this Chapter of the Code shall not exceed 1 percent of the tax collected by the Department on behalf of the County.

PROVISIONS APPLICABLE TO ALL TAXES IMPOSED BY THE SUPPLEMENTAL FUEL TAX ORDINANCE

Section 17. 20.43415. No penalties or interest within initial 6 months. No penalties and/or interest shall be imposed for the failure to make any payments of any tax imposed by Sections 3 through 15, inclusive, which become due within the initial 6 months after January 1, 2010, the effective date of this Ordinance.

Section 18. 20.43416. Review by Commission. The Commission shall

1. Review, at a public meeting conducted after the provision of public notice and before the effective date of each annual increase imposed by Sections 3 through 15, inclusive:

- (a) The amount of that increase and the accuracy of its calculation;
- (b) The amounts of any annual increases imposed by this Ordinance in previous years and the revenue collected pursuant to those increases;

(c) Any improvements to the regional system of transportation resulting from revenue collected pursuant to any annual increases imposed by this Ordinance in previous years; and

(d) Any other information relevant to the effect of the annual increases on the public; and

2. Submit to the Board any information the Commission receives suggesting that the annual increase should be adjusted.

Section 19. 20.43417. Limitations on Increases under Sections 20.3683, 20.3684, 20.3685 and 20.3686. Each tax imposed pursuant to Sections 3 through 15, inclusive, is in addition to any other motor vehicle fuel taxes and special fuel taxes imposed pursuant to the provisions of NRS Chapter 373, 365, 366 and 590, except that:

1. The tax increases imposed in this County pursuant to subsection 2 of Section 20.3683, subsection 2 of Section 20.3684, subsection 2 of Section 20.3685, and subsection 2 of Section 20.3686 of the Code, on the first day of fiscal year 2009-2010 shall terminate on the effective date of this Ordinance.

2. No further tax increases shall be imposed pursuant to subsection 2 of Section 20.3683, subsection 2 of Section 20.3684, subsection 2 of Section 20.3685, or subsection 2 of Section 20.3686 of the Code after the effective date of this Ordinance.

Section 20. 20.43418. Definitions. As used in this Ordinance, unless the context otherwise requires, the terms defined in Sections 20.324 to 20.341, inclusive, of the Code and subsections 1 through 16, inclusive, of this Section have the meaning ascribed to them in those Sections:

1. "Adjusted average street and highway construction inflation index" means:

(a) For fiscal year 2009-2010, the percentage obtained by adding the average street and highway construction inflation index for that fiscal year to:

(1) If the average street and highway construction inflation index for the preceding fiscal year is greater than 7.8 percent, the remainder obtained by subtracting 7.8 percent from the average street and highway construction inflation index for the preceding fiscal year; or

(2) If the average street and highway construction inflation index for the preceding fiscal year is less than or equal to 7.8 percent, zero; and

(b) For each fiscal year following fiscal year 2009-2010, the percentage obtained by adding the average street and highway construction inflation index for that fiscal year to:

(1) If the adjusted average street and highway construction inflation index for the preceding fiscal year is greater than 7.8 percent, the remainder obtained by subtracting 7.8 percent from the adjusted average street and highway construction inflation index for the preceding fiscal year; or

(2) If the adjusted average street and highway construction inflation index for the preceding fiscal year is less than or equal to 7.8 percent, zero.

2. "Average street and highway construction inflation index" for a fiscal year means the average percentage increase in the street and highway construction inflation index for

the 10 calendar years preceding the beginning of that fiscal year. If the average percentage change in the street and highway construction inflation index for the 10 calendar years preceding the beginning of that fiscal year is less than zero, the "Average street and highway construction inflation index" for that fiscal year shall be zero.

3. "Dyed special fuel" means special fuel which, in accordance with subsection 1 of NRS 366.203, must be dyed before it is removed for distribution from the rack.

4. "Emulsion of water-phased hydrocarbon fuel" means a mixture of any hydrocarbon and water if the water is at least 20 percent by volume of the total mixture.

5. "Highway under construction or reconstruction" means all portions of a highway which are in any part constructed or maintained through the use of public funds, whether or not open to the use of the public.

6. "Retail station" means any fixed facility or location that:

(a) Operates in the retail business of selling or handling fuel; or

(b) Dispenses fuel from a stationary pump or metered tank for which the access to the fuel is not controlled.

7. "Special fuel" means any combustible gas or liquid used for the generation of power for the propulsion of motor vehicles, including an emulsion of water-phased hydrocarbon fuel. The term does not include motor vehicle fuel as defined in NRS Chapter 365.

8. "Special fuel dealer" means a person who sells compressed natural gas or liquefied petroleum gas and delivers any part thereof into the tank for the supply of fuel of a motor vehicle that is not owned or controlled by him.

9. "Special fuel exporter" means a person, other than a special fuel supplier, who receives special fuel in this State and sells or distributes it outside this State.

10. "Special fuel supplier" means a person who:

(a) Imports or acquires immediately upon importation into this State special fuel from within or without a state, territory or possession of the United States or the District of Columbia into a terminal located in this State;

(b) Produces, manufactures or refines special fuel in this State; or

(c) Otherwise acquires for distribution in this State special fuel with respect to which there has been no previous taxable sale or use.

11. "Special fuel transporter" means a person, except a special fuel supplier or special fuel exporter licensed pursuant to NRS Chapter 375, who transports special fuel in interstate commerce by pipeline, rail or truck to or from any point within this State, or solely within this State.

12. "Special fuel user" means any person who consumes in this State special fuel for the propulsion of motor vehicles owned or controlled by him upon the highways of this State, including highways under construction or reconstruction.

13. "Special mobile equipment" means every motor vehicle not designed or used primarily for the transportation of persons or property, and only incidentally operated or moved upon a highway. The term includes scoopmobiles, forklifts, ditch-digging apparatus, well-boring apparatus and road construction and maintenance machinery, such as asphalt graders, bituminous mixers, bucket loaders, tractors other than truck tractors; leveling graders, finishing machines, motor graders, road rollers, scarifiers, earth-moving carryalls and scrapers, power shovels and draglines, and earth-moving equipment.

(a) "Special mobile equipment" does not include house trailers, dump trucks, truck-mounted transit mixers, concrete pumps, cranes or drill rigs with highway-rated tires or other vehicles designed for the transportation of persons or property to which machinery has been attached.

(b) The Director of the Department may make the final determination as to whether a vehicle not specifically enumerated falls within this definition.

14. "Storage tank" means any container designed to transport or store fuel, including, without limitation, a fuel tank on a motor vehicle that is used to supply fuel for the propulsion of the motor vehicle.

15. "Street and highway construction inflation index" means the Producer Price Index for Highway and Street Construction or, if that index ceases to be published by the United States Department of Labor, the published index that most closely measures inflation in the costs of street and highway construction, as determined by the commission.

16. "Use" means the consumption by a special fuel user of special fuels in propulsion of a motor vehicle on the highways of this State.

17. For the purposes of the taxes authorized in Sections 9 through 15, inclusive, of this Ordinance and of Sections 26 to 63 of this Ordinance, the following terms shall have the meanings below instead of the meanings provided in Sections 20.333, 20.335, 20.340, 20.341, and 20.3403 of the Code:

(a) (1) "Highway" means every way or place of whatever nature open to the use of the public for purposes of traffic, including highways under construction.

(2) "Highway" does not include any way constructed by private individuals for the use of a private enterprise, although such way may be used occasionally by persons other than the individuals constructing such way or who use the way in furtherance of a private enterprise, if no public funds are currently used in the maintenance of such way in any amount whatsoever.

(b) "Motor vehicle" means and includes every self-propelled vehicle operated upon a highway.

(c) "Rack" means a deck, platform or open bay which consists of a series of metered pipes and hoses for delivering special fuel from a refinery or terminal into a motor vehicle, rail car or vessel.

(d) "Retailer" means any person, other than a dealer or supplier, who is engaged in the business of selling or handling any special fuel at a retail station and who delivers or authorizes the delivery of fuel into the fuel supply tank of a motor vehicle that is not owned by that person.

(e) "Terminal" means a facility for the storage of special fuel which is supplied by a motor vehicle, pipeline or vessel and from which special fuel is removed for distribution at a rack.

Section 21. 20.43419. Contract with the Department. The Board shall contract with the Department to perform all functions incident to the administration and operation of this Ordinance, including the calculation of each annual increase in the taxes imposed by Sections 3 through 15 of this Ordinance. To assist the Department in that calculation, under the contract described in the preceding sentence or a separate contract between the Commission and the Department, the

Commission shall agree to provide annually its calculation of each annual increase in the taxes imposed by Sections 3 through 15 of this Ordinance to the Department in a timely fashion.

Section 22. 20.43420. Administration and enforcement by Department. The Department, upon execution of the contract specified in Section 20 of this Ordinance, is empowered to administer and enforce all of the provisions of this Ordinance pertaining to the collection of all taxes provided for therein.

Section 23. 20.43421. Rules, regulations of department. The Department has power to make all necessary rules and regulations and prescribe all necessary forms or other requirements for the purpose of making the administration of this Ordinance effective.

Section 24. 20.43422. Audit, examination and inquiry.

1. The Department, for and on behalf of this County, has power, by itself or by its duly authorized agents, to make any audit, examination or inquiry of and concerning the records, stocks, facilities, equipment and transactions of suppliers, retailers of petroleum products and carriers thereof, and such other investigations as it may deem necessary in carrying out the provisions of this Ordinance.

2. If any investigation discloses that any report or any payment has been incorrect, the department may make such changes in subsequent reports and payments as may be necessary to correct the error so disclosed.

Section 25. 20.43423. Enforcement by sheriffs, peace officers. County sheriffs and all other peace officers and traffic officers of this state shall, without further compensation, assist in the enforcement of this Ordinance, and they shall make arrests for this purpose when requested by the Department or its duly authorized agents.

PROVISIONS APPLICABLE TO SPECIAL FUEL
TAXES IMPOSED BY THE SUPPLEMENTAL
FUEL TAX ORDINANCE

Section 26. 20.43424. Public and confidential records.

1. All records of mileage operated, origin and destination points within this State, equipment operated in this State, gallons or cubic feet consumed, and tax paid must at all reasonable times be open to the public.

2. All supporting schedules, invoices and other pertinent papers relative to the business affairs and operations of any special fuel supplier, special fuel dealer, special fuel exporter, special fuel transporter or special fuel user, and any information obtained by an investigation of the records and equipment of any special fuel supplier, special fuel dealer, special fuel exporter, special fuel transporter or special fuel user, shall be deemed confidential and must not be revealed to any person except as necessary to administer this Ordinance or as otherwise provided by NRS 239.0115 or by any other law.

Section 27. 20.43425. Exemption from NRS 366.175. The County fuel taxes imposed pursuant to this Chapter are not subject to the provisions of NRS 366.175 or any agreement made pursuant thereto, except for those provisions of NRS 366.175 and any agreement made pursuant thereto which relate to auditing. The administration, collection and distribution of any county fuel

taxes imposed pursuant to this chapter do not affect, and are not affected by, the administration, collection and distribution of any fuel taxes under any agreement made pursuant to NRS 366.175.

Section 28. 20.43426. Factor for conversion of volumetric measurement. For the purpose of taxing the sale or use of compressed natural gas or liquefied petroleum gas, 125 cubic feet of natural gas or liquefied petroleum gas shall be deemed to equal 1 gallon of special fuel.

Section 29. 20.43427. Prohibited importation, sale, distribution, use or storage of special fuel which is not dyed; exceptions.

1. Except as otherwise provided in subsection 2 of this Section, a person shall not import, sell, distribute, use or store special fuel in this County to which dye has not been added pursuant to the laws of the State of Nevada or the United States or for which the tax imposed pursuant to this Ordinance has not been paid.

2. A special fuel supplier or special fuel dealer may import or store special fuel which has not been dyed and for which the tax imposed pursuant to this Ordinance has not been paid.

Section 30. 20.43428. Certain Exceptions.

1. Sections 9 through 15, inclusive, do not apply to any sales or uses described in NRS 366.200, except as provided in subsection 2.

2. Sections 9 through 15, inclusive, apply to any sales or uses described in subsection 1 of NRS 366.200 of any special fuel to which dye has not been added pursuant to federal law or the law of this State, of a type which is lawfully sold in this State both:

(a) As special fuel to which dye has been added pursuant to such law; and

(b) As special fuel to which dye has not been added pursuant to such law.

There shall be no refunds of any tax paid on any taxable sales or uses described in this subsection.

Section 31. 20.43429. Addition of dye to certain exempt special fuel: operation or maintenance on highway of vehicle containing dyed special fuel.

1. Special fuel, other than compressed natural gas, liquefied petroleum gas or kerosene, must be dyed before it is removed for distribution from a rack. The dye added to the exempt special fuel must be of the color and concentration required by the regulations adopted by the Secretary of the Treasury pursuant to 26 U.S.C. § 4082.

2. Except as otherwise provided in subsections 3 and 4, a person shall not operate or maintain on any highway in this State a motor vehicle which contains dyed special fuel in the fuel tank of that vehicle. A person who operates or maintains a motor vehicle in violation of this subsection and the registered owner of the motor vehicle are jointly and severally liable for any taxes, penalties and interest payable to the Department.

3. A person who, pursuant to the provisions of this Ordinance is exempt from the special fuel tax imposed by this Ordinance may operate or maintain a motor vehicle on a highway in this State which contains dyed special fuel in the fuel tank of that vehicle.

4. A person may operate or maintain on a highway in this State any special mobile equipment that is incidentally operated or moved upon a highway or farm equipment which contains dyed special fuel in the fuel tank of the special mobile equipment or farm equipment. As used in this subsection:

(a) "Farm equipment" means any self-propelled machinery or motor vehicle that is designed solely for tilling soil or for cultivating, harvesting or transporting crops or

other agricultural products and which is not required to be registered with the Department. The term includes a tractor, baler or swather, any implement used to retrieve hay, or any special mobile equipment that is used for farming purposes. The term does not include a truck-tractor or any other vehicle primarily used for hauling loads long distances over a public highway.

(b) "Highway" does not include a controlled-access highway as defined in NRS 484.041.

(c) "Truck-tractor" has the meaning ascribed to it in NRS 482.130.

(d) "Vehicle" has the meaning ascribed to it in NRS 482.135.

5. There is a rebuttable presumption that all special fuel which is not dyed special fuel and which is sold or distributed in this State is for the purpose of propelling a motor vehicle.

Section 32. 20.43430. Special fuel dealer not to collect tax on certain exempt sales. A special fuel dealer shall not collect the tax on special fuel from a purchaser who is exempt from the tax on special fuel pursuant to this Ordinance.

Section 33. 20.43431. Collection of tax on special fuel which is not dyed; purchase of special fuel by special fuel supplier or special fuel exporter; records of certain sales; refunds.

1. Except as otherwise provided in subsection 2 below, each special fuel supplier who sells or distributes special fuel to which dye has not been added shall, at the time the special fuel is purchased, collect the tax imposed pursuant to this Ordinance.

2. A special fuel supplier shall not collect the special fuel tax imposed pursuant to this Ordinance if the purchaser of the special fuel is:

- (a) A special fuel supplier;
- (b) A special fuel exporter; or
- (c) A special fuel dealer.

3. A special fuel supplier or special fuel exporter shall not purchase special fuel on which the special fuel tax imposed pursuant to this Ordinance has been paid, except that a newly licensed special fuel supplier or special fuel exporter may purchase such fuel during its first month of operation.

4. A special fuel supplier who sells special fuel to any other special fuel supplier, special fuel dealer or special fuel exporter shall keep such records of the transaction as the Department may require. The Department shall adopt regulations setting forth:

(a) The records which must be kept by the special fuel supplier pursuant to this subsection; and

(b) The period for which those records must be kept by the special fuel supplier.

5. If, within a period of 6 months, a person purchases 200 gallons or more of special fuel in this State which is used for a purpose that is exempt from the payment of the tax on special fuel pursuant to this Ordinance, he may apply to the Department for a refund in the manner prescribed in subsection 6 of Section 48 hereof. No refund shall be allowed, however, in the circumstances described in Subsection 2 of Section 30 of this ordinance.

6. Any person who resells, for a taxable purpose, special fuel that was exempt from the special fuel tax imposed by this Ordinance and to which dye has not been added shall collect the tax and remit it to the Department.

Section 34. 20.43432. Tax in lieu of tax imposed by Sections 3 through 8. The tax on special fuel imposed by Sections 9 through 15, inclusive, of this Ordinance shall be in lieu of the tax imposed pursuant to Sections 3 through 8, inclusive, of this Ordinance in connection with special fuel.

Section 35. 20.43433. No additional licenses required. This Ordinance does not require any licenses in addition to those otherwise required by NRS Chapter 366.

Section 36. 20.43434. Due date of tax; when payment by mail is deemed received.

1. Except as otherwise provided in this Ordinance and NRS Chapter 366, the excise tax imposed by this Ordinance with respect to the use or sale of special fuel during any calendar quarter is due on or before the last day of the first month following the quarterly period to which it relates.

2. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the final due date.

3. Payment shall be deemed received on the date shown by the cancellation mark stamped by the United States Postal Service or the postal service of any other country upon an envelope containing payment properly addressed to the Department.

4. A special fuel supplier shall pay the tax on special fuel imposed by this Ordinance at the time he files his tax return pursuant to NRS 366.383.

5. A special fuel dealer shall pay the tax on special fuel imposed by this Ordinance at the time he files his tax return pursuant to NRS 366.386.

Section 37. 20.43435. When tax becomes delinquent; deposit of proceeds from penalty.

1. If the amount of any excise tax for any reporting period is not paid to the State on or before the date due, the payment becomes delinquent at the close of business on that day.

2. The proceeds from any penalty levied for the delinquent payment of an excise tax must be deposited with the State Treasurer to the credit of the State Highway Fund.

Section 38. 20.43436. Special fuel users: Quarterly returns and payments.

1. On or before the last day of January, April, July and October in each year, each special fuel user registered under the Interstate Highway User Fee Apportionment Act shall file with the Department a quarterly tax return for the preceding quarter, regardless of the amount of excise tax due, on a form prescribed by the Department. The special fuel user shall include with the tax return payment of any excise tax due. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the final due date.

2. The return must show such information as the Department may reasonably require for the proper administration and enforcement of NRS Chapter 366 and this Ordinance.

Section 39. 20.43437. Special fuel suppliers: Monthly returns and payments.

1. Each special fuel supplier shall, not later than the last day of each month:
(a) Submit to the Department a tax return which sets forth:
(1) The number of gallons of special fuel he received during the previous month;
(2) The number of gallons of special fuel he sold, distributed or used in this State during the previous month; and

(3) The number of gallons of special fuel he sold, distributed or used in this State in which dye was added during the previous month.

(b) Pay to the Department the tax imposed pursuant to this Ordinance on all special fuel sold, distributed or used during the previous month for which dye was not added in the manner prescribed in NRS Chapter 366 and this Ordinance.

2. The Department may, by regulation, establish a procedure requiring special fuel suppliers to submit tax returns required by this Section electronically.

Section 40. 20.43438. Special fuel dealers: Periodic returns and payments; reporting periods.

1. On or before the last day of the month following each reporting period, a special fuel dealer shall file with the Department a tax return for the preceding reporting period, regardless of the amount of tax collected, on a form prescribed by the Department.

2. The tax return must:

(a) Include information required by the Department for the administration and enforcement of NRS Chapter 366 and this Ordinance; and

(b) Be accompanied by a remittance, payable to the Department, for the amount of the tax due.

3. Except as otherwise provided in this subsection, the reporting period for a special fuel dealer is a calendar month. Upon application by a special fuel dealer, the Department may assign to the special fuel dealer for a specific calendar year:

(a) A reporting period consisting of that entire calendar year if the Department estimates, based upon the tax returns filed by the special fuel dealer for the preceding calendar year, that the special fuel dealer will sell not more than 200 gallons of special fuel in this State each calendar month of that reporting period.

(b) Two reporting periods consisting of 6 consecutive calendar months, commencing on the first day of January and July, respectively, if the Department estimates, based upon the tax returns filed by the special fuel dealer for the preceding calendar year, that the special fuel dealer will sell more than 200 gallons but not more than 500 gallons of special fuel in this State each calendar month during those reporting periods.

(c) Four reporting periods consisting of 3 consecutive months, commencing on the first day of January, April, July and October, respectively, if the Department estimates, based upon the tax returns filed by the special fuel dealer for the preceding calendar year, that the special fuel dealer will sell more than 500 gallons but less than 5,000 gallons of special fuel in this State each calendar month during those reporting periods.

Section 41. 20.43439. Special fuel exporters: Monthly statements. Each special fuel exporter shall, not later than the last day of each month, submit to the Department a written statement which sets forth:

1. The number of gallons of special fuel he received during the previous month;

2. The number of gallons of special fuel he sold or distributed outside this State;

3. The name and mailing address of each person to whom he sold or distributed special fuel outside this State; and

4. The number of gallons of special fuel he sold or distributed to each person to whom he sold or distributed special fuel outside this State.

Section 42. 20.43440. Unlicensed persons who collect tax; Monthly returns and payments. Every person not licensed pursuant to NRS Chapter 366 who collects an excise tax shall, not later than the last day of each calendar month, file with the Department a tax return upon which is reported all such taxes collected during the preceding calendar month and, in accordance with the provisions of Section 38, pay the tax to the Department.

Section 43. 20.43441. Retention of percentage of tax for certain costs.

1. Except as otherwise provided in subsection 2, the Department shall allow each special fuel supplier to retain an amount equal to 2 percent of the amount of the tax collected by the special fuel supplier to cover the supplier's costs of collection of the tax and of compliance with this Ordinance, and the supplier's handling losses occasioned by evaporation, spillage or other similar causes.

2. A special fuel supplier who fails to submit a tax return when due pursuant to this Ordinance or fails to pay the tax on special fuel when due pursuant to this Ordinance is not entitled to retain any of the amount authorized pursuant to subsection 1 for any month for which a tax return is not filed when due or a payment is not made when due.

Section 44. 20.43442. Payment of delinquent filing fees, penalties and interest; when return, statement or payment is considered delinquent.

1. Any special fuel user who fails to file a tax return or pay any excise tax by the date due shall pay, in addition to any tax that may be due, and a penalty of 10 percent of the amount of tax owed, plus interest on the amount of any tax that may be due at the rate of 1 percent per month or fraction thereof, from the date the tax was due until the date of payment.

2. A tax return, statement or payment is considered delinquent if it is not received by the Department on or before the date the tax return, statement or payment is due, as prescribed by the provisions of this Ordinance.

3. A tax return, statement or payment shall be deemed received on the date shown by the cancellation mark stamped by the United States Postal Service or the postal service of any country upon an envelope containing the tax return, statement or payment.

Section 45. 20.43443. Payment of tax; computation of tax by special fuel user; maintenance of separate account; liability of retailer when taxes not paid.

1. The tax on special fuel pursuant to this Ordinance must be paid by special fuel suppliers, special fuel dealers and special fuel users. A special fuel supplier or special fuel dealer shall pay to the Department the excise tax he collects from purchasers of special fuel with the return filed pursuant to Sections 38 or 40, respectively. The tax paid by a special fuel user must be computed by multiplying the tax rate per gallon provided in this Ordinance chapter by the amount that the number of gallons of special fuel consumed by the special fuel user in the propulsion of motor vehicles on the highways of this State exceeds the number of gallons of special fuel purchases by him.

2. If the Department determines that a special fuel supplier or special fuel dealer, or any unlicensed person who collects an excise tax, has failed to submit a tax return when due pursuant to this Ordinance or failed to pay the tax when due pursuant to this Ordinance, the Department may order the special fuel supplier, special fuel dealer or unlicensed person to hold the amount of all taxes collected pursuant to this Ordinance in a separate account in trust for this

County. The special fuel supplier, special fuel dealer or unlicensed person shall comply with the order immediately upon receiving notification of the order from the Department.

3. A retailer who receives or sells special fuel for which the taxes imposed pursuant to this Ordinance have not been paid is liable for the taxes and any applicable penalty or interest if the retailer knew or should have known that the applicable taxes on the special fuel had not been paid.

Section 46. 20.43444. Operator presumed to be owner of vehicle; joint and several liability of lessor and lessee.

1. The operator of a motor vehicle which comes within the provisions of this Ordinance is presumed to be the owner of such vehicle.

2. The lessee and lessor of a motor vehicle which comes within the provisions of this Ordinance are jointly and severally liable for any taxes, penalties or interest payable to the Department.

Section 47. 20.43445. Liability of responsible person for willful failure to collect or pay tax or willful attempt to evade payment of tax.

1. A responsible person who willfully fails to collect or pay to the Department the tax on special fuel imposed by this Ordinance or who willfully attempts to evade the payment of the tax on special fuel is jointly and severally liable with the special fuel dealer or special fuel supplier for the tax owed, plus interest and all applicable penalties. The responsible person shall pay the tax upon notice from the Department that it is due.

2. As used in this section, "responsible person" includes:

(a) An officer or employee of a corporation; and

(b) A member or employee of a partnership or limited-liability company,

↳ whose job or duty it is to collect, account for or pay to the Department the tax imposed by this Ordinance.

Section 48. 20.43446. Requirements for refund or credit; examination of records of claimant.

1. If illegally or through error the Department collects or receives any excise tax, penalty or interest imposed pursuant to this Ordinance, the excise tax, penalty or interest must be refunded to the person who paid the tax, penalty or interest. A written application for a refund, including, without limitation, a request for a refund that is submitted on an amended tax return, stating the specific grounds therefor, must be made within 12 months after the date of payment, whether or not the excise tax, penalty or interest was paid voluntarily or under protest.

2. Refunds must be made to a successor, assignee, estate or heir of the person if written application is made within the time limit.

3. Any amount determined to be refundable by the Department must be refunded or credited to any amounts then due from the special fuel supplier or special fuel dealer.

4. All amounts refunded pursuant to the provisions of this Ordinance must be paid from moneys that would be distributed to the County by the Department under this Ordinance.

5. A licensed special fuel user operating interstate or off road, or both, who can prove to the satisfaction of the Department that his special fuel purchases in Nevada exceed his use of the special fuel over the highways of this State for a certain quarter must apply credit to any excise taxes, penalties or interest required by this Ordinance or fees, taxes, penalties or interest

applicable pursuant to Chapter 371, 482 or 706 of NRS and any balance may be refunded or credited to succeeding reports.

6. A person who wishes to apply for a refund of the tax on special fuel paid by him pursuant to subsection 5 of Section 33 must:

(a) Submit an application for the refund on a form prescribed by the Department; and

(b) Establish to the satisfaction of the Department that within a period of 6 months he purchased not less than 200 gallons of special fuel in this State which was used for a purpose that is exempt from the tax on special fuel pursuant to this Ordinance.

↪ The Department shall refund to an applicant who complies with the provisions of this subsection a refund in an amount equal to the tax paid by the applicant less the percentage allowed the special fuel supplier pursuant to Section 43. No refund shall be allowed, however, in the circumstances described in Subsection 2 of Section 30 of this Ordinance.

7. To establish the validity of any claim for a refund, the Department may, upon demand, examine the books and records of the claimant. The failure of the claimant to accede to such a demand constitutes a waiver of all rights to the refund claimed on account of the transactions questioned.

8. No refund of special fuel taxes may be made for off-highway use of special fuel consumed in watercraft in this State for recreational purposes.

Section 49. 20.43447. Prohibition against issuance of injunction or other process to prevent collection of tax; action against State Treasurer after payment under protest.

1. No injunction, writ of mandate or other legal or equitable process may issue in any suit, action or proceeding in any court against this State or any officer thereof to prevent or enjoin the collection pursuant to this Ordinance of any excise tax or other amount required to be collected.

2. After payment of any such excise tax or other amount under protest, verified and setting forth the grounds of objection to the legality thereof, filed with the Department at the time of payment of the tax or other amount protested, the special fuel supplier, special fuel dealer or special fuel user making the payment may bring an action against the State Treasurer in the District Court in and for Carson City for the recovery of the amount so paid under protest.

Section 50. 20.43448. Action to recover amount paid: Time to sue; waiver of right; consideration of grounds of illegality.

1. No action authorized by subsection 1 of the immediately preceding Section may be instituted more than 90 days after payment under protest has been made. Failure to bring suit within the 90 days shall constitute a waiver of any and all demands against the Department on account of alleged overpayments.

2. No grounds of illegality shall be considered by the court other than those set forth in the protest filed at the time of such payment.

Section 51. 20.43449. Judgment for plaintiff: Disposition of amount; interest.

1. If judgment is rendered for the plaintiff, the amount of the judgment shall first be credited on any excise tax or other amount due from the plaintiff under this Ordinance, and the balance of the judgment shall be refunded to the plaintiff.

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

Section 52. 20.43450. Records, receipts, invoices and other papers regarding special fuel: Maintenance and availability; violation of provisions.

1. Every special fuel supplier, special fuel dealer, special fuel exporter, special fuel transporter, special fuel user and retailer, and every other person transporting or storing special fuel in this State shall keep such records, receipts, invoices and other pertinent papers with respect thereto as the Department requires.

2. The records, receipts, invoices and other pertinent papers described in subsection 1 must be preserved for 4 years after the date on which the record, receipt, invoice or other pertinent paper was created or generated.

3. The records, receipts, invoices and other pertinent papers must be available at all times during business hours to the Department or its authorized agents.

4. In addition to any other penalty that may be imposed, any violation of the provisions of this Section constitutes grounds for the Department to deny any future application for a license pursuant to this Ordinance that is submitted by a person who is determined to be responsible for the violation.

Section 53. 20.43451. Records of retailers: Maintenance, contents and inspection.

1. Every retailer shall maintain and keep within the State for a period of 4 years a true record of special fuel received, the price thereof and the name of the person who supplied the special fuel, together with delivery tickets, invoices and such other records as the Department may require.

2. Such records are subject to inspection by the Department or their authorized agents at all times during business hours.

Section 54. 20.43452. Records of shipments: Preparation, contents and use.

1. Each special fuel supplier shall prepare and provide a record of shipment to each person who purchases more than 25 gallons of special fuel and transports the special fuel from the place of purchase. The record of shipment must include the:

- (a) Place where the special fuel was purchased;
- (b) Place to which the purchaser declares the special fuel will be transported;
- (c) Number of gallons of special fuel transported;
- (d) Color and concentration of the dye added to the special fuel, if any;

and

- (e) Name and address of the purchaser of the special fuel.
2. Each person who transports special fuel in this State shall:
- (a) Keep the record of shipment required by subsection 1 in the vehicle in which the special fuel is transported until the special fuel is delivered to the purchaser; and
 - (b) Upon request from a peace officer, allow the peace officer to inspect the record of shipment.

Section 55. 20.43453. Monthly reports of deliveries by special fuel transporters.

1. Every special fuel transporter, except a wholesale distributor transporting the products of a special fuel supplier licensed pursuant to this Ordinance, who transports special fuel in interstate commerce to or from any point within this State, or solely within this State, shall report all of those deliveries to the Department.

2. A report must be made for each calendar month and must be filed not later than the last day of each month for the deliveries made during the preceding month. The report must show:

- (a) The name and address of every consignor and consignee and of every person other than the designated consignee to whom delivery has actually been made;
- (b) The date of each delivery;
- (c) The number of gallons of special fuel delivered for each delivery; and
- (d) Such other information as the Department may require.

Section 56. 20.43454. False or fraudulent reports: Penalty. Any person required to make, render, sign or verify any report who makes any false or fraudulent report with intent to defeat or evade the assessment required by law to be made shall be guilty of a gross misdemeanor.

Section 57. 20.43455. Sealing of special fuel pump or metered pipes and hoses of rack: Conditions; Notice.

1. The Department may seal a special fuel pump of a retailer or special fuel dealer, or the metered pipes and hoses of a rack of a special fuel dealer or special fuel supplier, if the retailer, special fuel dealer or special fuel supplier:

- (a) Becomes delinquent in payment of any amount due pursuant to the provisions of this Ordinance;
- (b) Operates without the license required by the provisions of NRS Chapter 366; or
- (c) Operates without the bond or cash deposit required by the provisions of this Ordinance or NRS Chapter 366.

2. A special fuel pump of a retailer or special fuel dealer, or the metered pipes and hoses of the rack of a special fuel dealer or special fuel supplier, may be sealed until all required reports are filed, the tax, penalties and interest are paid in full, the required license is obtained and the bond or cash deposit is provided.

3. Before sealing a fuel pump or the metered pipes and hoses of a rack, the Department must send a notice by registered or certified mail to the retailer, special fuel dealer or special fuel supplier at his last known address ordering him to appear before the Department at a time not less than 10 days after the mailing of the notice and show cause why the fuel pump or the metered pipes and hoses of the rack should not be sealed.

Section 58. 20.43456. Sale or distribution of special fuel in this State by special fuel exporter: Prohibition; penalty; payment of tax. A special fuel exporter shall not sell or distribute special fuel in this State. A special fuel exporter who violates the provisions of this Section:

1. Is guilty of a misdemeanor; and
2. Shall, within the period prescribed in Section 36, pay to the Department the tax imposed pursuant to this Ordinance on all special fuel sold or distributed in this State.

Section 59. 20.43457. Unlawful acts; penalty.

1. Any person who:

- (a) Fails or refuses to pay the tax imposed by this Ordinance;
 - (b) Engages in business in this State as a special fuel user, special fuel exporter, special fuel dealer or special fuel supplier, or acts in this State as a special fuel transporter, without being the holder of a license to engage in that business or to act in that capacity;
 - (c) Fails to make any of the reports required by this Ordinance;
 - (d) Makes any false statement in any application, report or statement required by this Ordinance;
 - (e) Refuses to permit the Department or any authorized agent to examine records as provided by this Ordinance;
 - (f) Fails to keep proper records of quantities of special fuel received, produced, refined, manufactured, compounded, used or delivered in this State as required by this Ordinance;
 - (g) Makes any false statement in connection with an application for the refund of any money or taxes provided in this Ordinance;
 - (h) Violates the provisions of NRS 366.265;
 - (i) Fails or refuses to stop his motor vehicle for an inspection to determine if all excise taxes due pursuant to the provisions of this Ordinance are being properly reported and paid; or
 - (j) Refuses to allow the Department or an authorized agent to inspect a motor vehicle to determine whether all excise taxes due pursuant to the provisions of this Ordinance are being properly reported and paid,
- is guilty of a misdemeanor.

2. Each day or part thereof during which any person engages in business as a special fuel dealer, special fuel supplier or special fuel exporter or acts as a special fuel transporter without being the holder of a license authorizing him to engage in that business or to act in that capacity constitutes a separate offense within the meaning of this Section.

Section 60. 20.43458. Penalty for other violations. Any violation of the provisions of this Ordinance, except as otherwise provided, is a misdemeanor and is punishable as such.

Section 61. 20.43459. Sale or distribution of dyed special fuel: Prerequisites: administrative fine for violation.

1. A retailer or any other person who sells or distributes dyed special fuel shall not sell or distribute the dyed special fuel unless the retailer or person controls the access to the dyed special fuel.

2. A retailer or other person may sell or distribute the dyed special fuel only to a purchaser who has been approved to purchase the dyed special fuel from the retailer or other person. To be approved to purchase dyed special fuel from a retailer or other person, a purchaser must provide to the retailer or other person a written statement of acknowledgement and intended use on a form provided by the Department and completed by the purchaser that includes:

- (a) The full name and address of the purchaser;
- (b) A description of the manner in which the purchaser intends to use the dyed special fuel;
- (c) An attestation indicating that the purchaser:

(1) Will only use the dyed special fuel for a purpose that is not taxable pursuant to this Ordinance; and

(2) Is aware of the penalties set forth in NRS 366.735, a copy of which must be included on the statement; and

(d) The signature of the purchaser.

3. A retailer or other person who sells or distributes dyed special fuel shall keep on file a completed statement of acknowledgment and intended use for each person approved to purchase dyed special fuel from the retailer or other person.

4. In addition to any action that may be taken pursuant to chapter 360A of NRS, the Department may impose on a retailer or any other person who violates the provisions of subsection 1 an administrative fine of not more than \$10,000 for each violation.

Section 62. 20.43460. Amendments to NRS Chapter 366. All amendments to NRS Chapter 366 effective subsequent to the date of enactment of this Ordinance, including, without limitation the amendments made by Sections 22 through 47 of Chapter 464, Statutes of Nevada, 2009, to the extent not inconsistent with NRS Chapter 373, shall automatically become a part of the portions of this Ordinance dealing with taxes on special fuels.

Section 63. 20.43461. Distribution and use of proceeds.

1. All special fuel taxes collected by the Department pursuant to this Ordinance shall be transmitted once each month to this County, and the Department shall charge this County for the Department's services specified in this Ordinance, such amount as will reimburse the Department for the cost to it of rendering the services, subject to the limitation of subsection 4 of Section 16 of this Ordinance.

2. All net proceeds of the special fuel tax imposed by this Ordinance received by this County from the Department shall be deposited by the County Treasurer in a fund to be known as the regional street and highway fund in this County treasury, and disbursed only in accordance with the provisions of NRS Chapter 373 and Sections 9 to 15 of this Ordinance.

Section 64. Pursuant to NRS 373.075 and Section 21 of this Ordinance, the County shall amend the contract made under subsection 4 of NRS 373.070 by a contract between the County and the State of Nevada acting by and through the Department of Motor Vehicles before the effective date of this Ordinance to administer the taxes imposed by this Ordinance.

Section 65. The officers of the County be, and they hereby are, authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Ordinance.

Section 66. All ordinances or resolutions, or parts thereof, in conflict with the provisions of this Ordinance, are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any ordinance or resolution, or part thereof, heretofore repealed.

Section 67. All action taken by the officers of the County and of the Regional Transportation Commission in connection with and otherwise concerning the subject of this Ordinance and accomplishing the purposes of, and enacting, this Ordinance, are hereby ratified, approved and confirmed, including, without limitation, all action taken under NRS 237.030 through 237.150 relating to business impacts and business impact statements. The Board hereby finds and determines that this Ordinance will not (a) impose a direct and significant economic burden upon a business; or (b) directly restrict the formation, operation or expansion of a business.

Section 68. In accordance with NRS 244.100, this Ordinance when first proposed is to be read by title to the Board, immediately after which several copies of the proposed Ordinance are to be filed with the office of the County Clerk for public examination; thereafter, the County Clerk is authorized and directed to give notice of the filing together with the title of the Ordinance and an adequate summary of the Ordinance, and the date upon which a public hearing will be held on such ordinance, by publication at least once in the Reno Gazette-Journal, i.e., a newspaper published and having general circulation in the County, at least ten (10) days before the date set for such hearing, i.e., at least ten (10) days before August 25, 2009, such publication to be in substantially in the following form:

(Form of Publication of Notice of Filing of Bill for an Ordinance)

Bill No. _____

Notice of Public Hearing Before

The Washoe County Board of County Commissioners

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Washoe County, Nevada, will hold a public hearing at the Commissioners' Chambers, Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada, at 6:00 p.m., on Tuesday, August 25, 2009, for the purpose of hearing objections to the adoption of a proposed ordinance. At such hearing, interested persons may present their views. The Ordinance is entitled:

BILL NO. _____

ORDINANCE NO. _____

(of Washoe County, Nevada)

AN ORDINANCE RELATING TO COUNTY TAXES ON VEHICLE FUELS; AMENDING AMEND CHAPTER 20 OF THE WASHOE COUNTY CODE (REVENUE AND TAXATION) TO IMPOSE THE ADDITIONAL TAXES ON VEHICLE FUELS IN WASHOE COUNTY AND INCREASES IN THOSE TAXES, BASED AN INFLATION INDEX FOR THE COSTS OF HIGHWAY AND STREET CONSTRUCTION, AUTHORIZED BY CHAPTER 501, STATUTES OF NEVADA, 2009, WHICH IMPLEMENTS THE 2008 WASHOE COUNTY GENERAL ELECTION BALLOT QUESTION RTC-5; PROVIDING OTHER DETAILS IN CONNECTION THEREWITH; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO..

An adequate summary of the Ordinance is as follows:

The preambles of the Ordinance recite: that the voters of the County approved Washoe County Ballot Question No. RTC-5 (the "Ballot Question") at the 2008 General Election; that the Ballot Question advised the Board of County Commissioners of the County to seek state legislation to obtain additional funding for transportation projects in the County; that during the 2009 Legislative Session, the State of Nevada Legislature approved Chapter 501, Statutes of Nevada, 2009 ("Chapter 501") which allowed the County to impose additional county taxes on motor vehicle fuel and special fuels; and that the Board desires to amend the Washoe County Code (the "Code") to impose the taxes authorized by Chapter 501.

The ordaining clause is then set forth.

Sections 1 through 63 amend Chapter 20 of the Washoe County Code to impose the fuel taxes authorized by Chapter 501 and otherwise effectuate the provisions of Chapter 501.

Section 64 provides that the County will amend the contract made under subsection 4 of NRS 373.070 between the County and the State Department of Motor Vehicles before the effective date of the Ordinance.

Sections 65 and 66 authorize County officials to take any action necessary to effectuate the Ordinance; and provide a repealer clause for conflicting provisions.

Section 67 ratifies action previously taken concerning the subject of the Ordinance and makes a finding that the Ordinance will not impose a direct and significant economic burden upon a business or directly restrict the formation, operation or expansion of a business.

Sections 68 and 69 provide for notice by publication of the Ordinance and that the Ordinance shall be in effect from and after January 1, 2010, which is after its publication for two weeks following its final adoption.

Copies of the proposed ordinance are on file in the office of the Washoe County Clerk at the Washoe County Courthouse, Virginia and Court Streets, Reno, Nevada, for public examination. The Board shall adopt or reject the Ordinance (or the Ordinance as amended) within thirty-five (35) days after the date of the final public hearing.

IN WITNESS WHEREOF, the Board of County Commissioners of Washoe County, Nevada, has ordered this notice to be published.

DATED: August 11, 2009.

/s/ Amy Harvey
County Clerk

(SEAL)

(End of Form for Publication)

Section 69. This Ordinance shall be in effect from and after January 1, 2010, which is after its publication as hereinafter provided, and after this Ordinance is signed by the Chair of the Board and attested and sealed by the County Clerk, this Ordinance shall be published by title only, together with the names of the Commissioners voting for or against its passage, and with a statement that typewritten copies of said Ordinance are available for inspection by all interested parties at the office of the County Clerk, such publication to be made in the Reno Gazette-Journal, a newspaper published and having general circulation in the County, at least once a week for a period of two (2) weeks by two (2) insertions, pursuant to NRS 244.100 and all laws thereunto enabling, such publication to be in substantially the following form:

(Form for Publication After Final Adoption of Ordinance)

BILL NO. _____
ORDINANCE NO. _____
(of Washoe County, Nevada)

AN ORDINANCE RELATING TO COUNTY TAXES ON VEHICLE FUELS; AMENDING AMEND CHAPTER 20 OF THE WASHOE COUNTY CODE (REVENUE AND TAXATION) TO IMPOSE THE ADDITIONAL TAXES ON VEHICLE FUELS IN WASHOE COUNTY AND INCREASES IN THOSE TAXES, BASED AN INFLATION INDEX FOR THE COSTS OF HIGHWAY AND STREET CONSTRUCTION, AUTHORIZED BY CHAPTER 501, STATUTES OF NEVADA, 2009, WHICH IMPLEMENTS THE 2008 WASHOE COUNTY GENERAL ELECTION BALLOT QUESTION RTC-5; PROVIDING OTHER DETAILS IN CONNECTION THEREWITH; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

PUBLIC NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance are available for inspection by the interested parties at the office of the County Clerk of Washoe County, Nevada, at her office at the County Courthouse, Virginia and Court Streets, Reno, Nevada; and that said ordinance was proposed by Commissioner _____ on August 11, 2009, and following a public hearing, was passed and adopted without amendment at a regular meeting held not more than thirty-five (35) days after the close of the hearing, i.e., at the regular meeting on August 25, 2009, by the following vote of the Board of County Commissioners:

Those Voting Aye:

Those Voting Nay:

Those Absent:

This ordinance shall be in full force and effect from and after the 1st day of the month of January of the year 2010, which is after the date of the second publication of such ordinance by its title only.

IN WITNESS WHEREOF, the Board of County Commissioners of Washoe County, Nevada, has caused this Ordinance to be published by title only.

DATED: August 25, 2009.

/s/ Robert M. Larkin
Chair
Board of County Commissioners
Washoe County, Nevada

(SEAL)
Attest:

/s/ Amy Harvey
County Clerk

(End of Form of Publication)

Proposed on August 11, 2009.

Proposed by Commissioner Broternitz

Passed August 25, 2009.

Vote:

Ayes:

Hunke
Weber
Barlein
Broternitz
Pung

Nays:

none

Absent:

none

Abstaining:

none

[Signature]

Chair
Board of County Commissioners
Washoe County, Nevada

(SEAL)

Attest.

[Signature]
County Clerk

This Ordinance shall be in force and effect from and after the 1st day of the month of January of the year 2010, which is after the date of the second publication of such ordinance by its title only.

STATE OF NEVADA)
) ss.
WASHOE COUNTY)

I, Amy Harvey, am the duly chosen, qualified and acting Clerk of Washoe County (the "County"), in the State of Nevada and do hereby certify:

1. The foregoing pages are a full and correct copy of an Ordinance introduced and read by title on August 11, 2009 and adopted on August 25, 2009. Except as recited in this paragraph, no actions were taken concerning such District at such meetings. Such copies of such ordinance are true, correct, compared copies of the original proposed and adopted at such meeting.

2. All members of the Board were given due and proper notice of such meetings, and the members of the Board voted on such ordinance as set forth in the ordinance.

3. Public notice of such meetings was given and such meetings were held and conducted in full compliance with the provisions of NRS 241.020. Pursuant to NRS 241.020, written notice of such meeting was given by 9:00 a.m. at least three (3) working days before the meetings

(a) By mailing a copy of the notice to each member of the Board,

(b) By posting a copy of the notice at the principal office of the Board, or if there is no principal office, at the building in which the meeting was held, and at least three other separate, prominent places within the jurisdiction of the Board, to wit:

(i) Washoe County Administration Complex
1001 East Ninth Street
Reno, Nevada

(ii) Washoe County Courthouse
Virginia and Court Streets
Reno, Nevada

(iii) Washoe County Library
301 South Center Street
Reno, Nevada

(iv) Justice Court

630 Greenbrae Drive
Sparks, Nevada

(c) By mailing to each person, if any, who has requested notice of meetings of the Board in compliance with NRS 241.020(3)(b) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail., and

(d) By posting notice of the meeting on the County's website.

5. A copy of the notices so given is attached to this certificate as Exhibit "A" and "B."

6. A copy of the Affidavit of Publication of Notice of Filing of Ordinance is attached to this certificate as Exhibit "C."

7. A copy of the Affidavit of Publication of Title of Ordinance Twice is attached to this certificate as Exhibit "D."

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of Washoe County, Nevada, this August 25, 2009.



County Clerk
Washoe County, Nevada



EXHIBIT "A"

[Attach Copy of Notice of August 11, 2009 Meeting]

COUNTY COMMISSIONERS

David Humke, Chairman
Jonnie Weber, Vice-Chairman
John Breternitz
Kitty Jung
Bob Larkin

COUNTY MANAGER

Katy Simon

**ASSISTANT
DISTRICT ATTORNEY**

Paul Lipparelli

AGENDA

WASHOE COUNTY BOARD OF COMMISSIONERS

COMMISSION CHAMBERS - 1001 E. 9th Street, Reno, Nevada

August 11, 2009

10:00 a.m.

NOTE: Items on the agenda without a time designation may not necessarily be considered in the order in which they appear on the agenda. Items may be moved to or from the Consent Agenda at the beginning of the Board Meeting or may be voted on in a block.

The Washoe County Commission Chambers are accessible to the disabled. If you require special arrangements for the meeting, call the County Manager's Office, 328-2000, 24-hours prior to the meeting.

Public Comment during the Commission Meeting on August 11, 2009 will be for all matters, both on and off the agenda, and be limited to two minutes per person. Additionally, public comment of two minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Commission meeting.

The Chairman and Board of County Commissioners intend that their proceedings should demonstrate the highest levels of decorum, civic responsibility, efficiency and mutual respect between citizens and their government. The Board respects the right of citizens to present differing opinions and views, even criticism, but our democracy cannot function effectively in an environment of personal attacks, slander, threats of violence and willful disruption. To that end, the Nevada Open Meeting Law provides the authority for the Chair of a public body to maintain the decorum and to declare a recess if needed to remove any person who is disrupting the meeting, and notice is hereby provided of the intent of this body to preserve the decorum and remove anyone who disrupts the proceedings.

The County Commission can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Commission. However, responses from Commissioners to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Commission will consider, Commissioners may choose not to respond to public comments, except to correct factual inaccuracies, ask for County staff action or to ask that a matter be listed on a future agenda. The Commission may do this either during the public comment item or during the following item: **"*Commissioners'/Manager's Announcements, Requests for Information, Topics for Future Agendas and Statements Relating to Items Not on the Agenda"**.

21. Recommendation to authorize the Acting Purchasing and Contracts Administrator to issue a Purchase Order [\$141,376] to W.L. Gore & Associates, Inc., (sole source) for Soil Gas Screening Survey Modules and Analysis--Water Resources. (All Commission Districts.)
22. Recommendation to acknowledge receipt of Phase 1 Preliminary Assessment Reports for integration of the Department of Water Resources and Truckee Meadows Water Authority for System Planning and Engineering, Water Operations and Water Resources, with possible direction to staff on the schedule of steps for completing Phase 1--Water Resources. (All Commission Districts.)
23. Recommendation to approve an Agreement between the Department of the Army and Board of County Commissioners, Washoe County, Nevada, for Design and Construction Assistance for the North Lemmon Valley-Heppner Phase 7 Project, approve Certification Regarding Lobbying, approve Disclosure of Lobbying Activities, for a Section 595 reimbursement grant [not to exceed \$1,636,500 with a County match from the Water Resources enterprise fund not to exceed \$545,500]; and if all approved, authorize Chairman to execute the Agreement, Certification and Disclosure--Water Resources. (Commission District 5.)
24. Discussion and possible action on report regarding procedures and issues regarding establishing a joint powers authority (JPA) to oversee the Truckee River Flood Management Project [no fiscal impact at this stage, but when the JPA is actually formed and assumes its obligations, it is expected that Washoe County will turn over to the JPA the 1/8 % infrastructure sales tax that it is collecting and applying to the flood project to the extent that funds are not necessary to repay outstanding County obligations--Truckee River Flood Management Project. (All Commission Districts.)
25. Introduction and first reading of an Ordinance relating to County taxes on vehicle fuels; amending Chapter 20 of the Washoe County Code (Revenue and Taxation) to impose the additional taxes on vehicle fuels in Washoe County and increases in those taxes, based on an inflation index for the costs of highway and street construction, authorized by Chapter 501, Statutes of Nevada, 2009, which implements the 2008 Washoe County General Election Ballot Question RTC-5; providing other details in connection therewith; and providing other matters properly relating thereto--Management Services. (All Commission Districts.)
26. Recommendation to approve quarterly payments [\$327,577 - General Fund] as Washoe County's share of the Truckee Meadows Regional Planning Agency's budget for the fiscal year starting July 1, 2009 and ending June 30, 2010 (the first quarterly payment will be made immediately after County Commission approval, with the remaining 3 quarterly payments to be made at the beginning of each fiscal quarter--Community Development. (All Commission Districts.)

EXHIBIT "B"

[Attach Copy of Notice of August 25, 2009 Meeting]

COUNTY COMMISSIONERS

David Humke, Chairman
Jonnie Weber, Vice-Chairman
John Breternitz
Kitty Jung
Bob Larkin

COUNTY MANAGER

Katy Simon

**ASSISTANT
DISTRICT ATTORNEY**

Paul Lipparelli

AGENDA

WASHOE COUNTY BOARD OF COMMISSIONERS

COMMISSION CHAMBERS - 1001 E. 9th Street, Reno, Nevada

August 25, 2009

10:00 a.m.

NOTE: Items on the agenda without a time designation may not necessarily be considered in the order in which they appear on the agenda. Items may be moved to or from the Consent Agenda at the beginning of the Board Meeting or may be voted on in a block.

The Washoe County Commission Chambers are accessible to the disabled. If you require special arrangements for the meeting, call the County Manager's Office, 328-2000, 24-hours prior to the meeting.

Public Comment during the Commission Meeting on August 25, 2009 will be for all matters, both on and off the agenda, and be limited to two minutes per person. Additionally, public comment of two minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Commission meeting.

The Chairman and Board of County Commissioners intend that their proceedings should demonstrate the highest levels of decorum, civic responsibility, efficiency and mutual respect between citizens and their government. The Board respects the right of citizens to present differing opinions and views, even criticism, but our democracy cannot function effectively in an environment of personal attacks, slander, threats of violence and willful disruption. To that end, the Nevada Open Meeting Law provides the authority for the Chair of a public body to maintain the decorum and to declare a recess if needed to remove any person who is disrupting the meeting, and notice is hereby provided of the intent of this body to preserve the decorum and remove anyone who disrupts the proceedings.

The County Commission can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Commission. However, responses from Commissioners to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Commission will consider, Commissioners may choose not to respond to public comments, except to correct factual inaccuracies, ask for County staff action or to ask that a matter be listed on a future agenda. The Commission may do this either during the public comment item or during the following item: "***Commissioners'/Manager's Announcements, Requests for Information, Topics for Future Agendas and Statements Relating to Items Not on the Agenda**".

12. Recommendation to authorize the creation of one full-time Communications Specialist Supervisor position, as evaluated by the Job Evaluation Committee [no fiscal impact to the County General Fund will occur as all costs of the new position have been budgeted and approved in the Fiscal Year 2009-2010 Animal Services Fund for \$101,000]; and if authorized, direct Human Resources and Finance to make appropriate adjustments--Sheriff. (All Commission Districts.)
13. Introduction and first reading of an Ordinance amending the Washoe County Code by repealing provisions in Chapter 54 concerning Alarm Business, Alarm Systems and False Alarms, and by enacting new provisions relating to Alarm Businesses, Alarm Systems and False Alarms. Schedule second reading for September 8, 2009--Sheriff. (All Commission Districts.)
14. Discussion and possible action with regard to the County Commissioners serving on various boards/commissions--Manager. (All Commission Districts.)
15. Performance evaluation for the Washoe County Manager, including (but not limited to) discussion of goals, objectives and results of County Manager; consideration of current compensation grade and employee agreement--Human Resources. (All Commission Districts.)

6:00 p.m.

Public Hearings. (Note: Items listed under this heading only will be heard at or after the noted time. In no case will they be heard before the stated time. Due to public testimony and discussion, time expended on the items in this category can vary.)

16. Second reading and adoption of an Ordinance relating to County taxes on vehicle fuels; amending Chapter 20 of the Washoe County Code (Revenue and Taxation) to impose the additional taxes on vehicle fuels in Washoe County and increases in those taxes, based on an inflation index for the costs of highway and street construction, authorized by Chapter 501, Statutes of Nevada, 2009, which implements the 2008 Washoe County General Election Ballot Question RTC-5; providing other details in connection therewith; and providing other matters properly relating thereto (Bill No. 1596); **AND**, recommendation to approve the Business Impact Statement related to an Ordinance amending the Washoe County Code at Chapter 20 by imposing additional motor vehicle fuel taxes and annual adjustments to these taxes to recover purchasing power lost due to inflation as approved by the voters with ballot question RTC-5 in November 2008 and as authorized by the Legislature with Act 501, Statutes of Nevada, 2009; and further determine that the Ordinance is not likely to impose a direct and significant economic burden upon a business, or directly restrict the formation, operation or expansion of a business--Regional Transportation Commission/Management Services. (All Commission Districts.)
17. Second reading and adoption of an Ordinance pursuant to Nevada Revised Statutes 278.0201 through 278.0207 approving Development Agreement Case No. DA09-003 for Tentative Subdivision Map Case No. TM05-012 for Broken Hills Subdivision as previously approved by the Planning Commission (Bill No. 1598); and if Ordinance adopted, authorize Chairman to execute Agreement between Barker-Coleman Investments Broken Hill, Ltd and the County of Washoe--Community Development. (Commission District 4.)

EXHIBIT "C"

[Attach Affidavit of Publication of Notice of Filing of Ordinance]

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STATE OF NEVADA
COUNTY OF WASHOE

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation 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: **08/15/2009 - 08/15/2009**, for exact publication dates please see last line of Proof of Publication below.

Signed:



AUG 17 2009

Subscribed and sworn to before me



Proof of Publication

AMENDED NOTICE OF PUBLIC HEARING NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Washoe County, Nevada, will hold a public hearing at the Commissioners' Chambers, Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada, at 6:00 p.m., on Tuesday, August 25, 2009, for the purpose of hearing objections to the adoption of a proposed ordinance. At such hearing, interested persons may present their views. The Ordinance is entitled: AN ORDINANCE RELATING TO COUNTY TAXES ON VEHICLE FUELS; AMENDING AMEND CHAPTER 20 OF THE WASHOE COUNTY CODE (REVENUE AND TAXATION) TO IMPOSE THE ADDITIONAL TAXES ON VEHICLE FUELS IN WASHOE COUNTY AND INCREASES IN THOSE TAXES, BASED AN INFLATION INDEX FOR THE COSTS OF HIGHWAY AND STREET CONSTRUCTION, AUTHORIZED BY CHAPTER 501, STATUTES OF NEVADA, 2009, WHICH IMPLEMENTS THE 2008 WASHOE COUNTY GENERAL ELECTION BALLOT QUESTION RTC-5; PROVIDING OTHER DETAILS IN CONNECTION THEREWITH; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO. An adequate summary of the Ordinance is as follows: The preambles of the Ordinance recite: that the voters of the County approved Washoe County Ballot Question No. RTC-5 (the "Ballot Question") at the

AUG 19 2009
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2008 General Election; that the Ballot Question advised the Board of County Commissioners of the County to seek state legislation to obtain additional funding for transportation projects in the County; that during the 2009 Legislative Session, the State of Nevada Legislature approved Chapter 501, Statutes of Nevada, 2009 ("Chapter 501") which allowed the County to impose additional county taxes on motor vehicle fuel and special fuels; and that the Board desires to amend the Washoe County Code (the "Code") to impose the taxes authorized by Chapter 501. The ordaining clause is then set forth. Sections 1 through 63 amend Chapter 20 of the Washoe County Code to impose the fuel taxes authorized by Chapter 501 and otherwise effectuate the provisions of Chapter 501. Section 64 provides that the County will amend the contract made under subsection 4 of NRS 373.070 between the County and the State Department of Motor Vehicles before the effective date of the Ordinance. Sections 65 and 66 authorize County officials to take any action necessary to effectuate the Ordinance; and provide a repealer clause for conflicting provisions. Section 67 ratifies action previously taken concerning the subject of the Ordinance and makes a finding that the Ordinance will not impose a direct and significant economic burden upon a business or directly restrict the formation, operation or expansion of a business. Sections 68 and 69 provide for notice by publication of the Ordinance and that the Ordinance shall be in effect from and after January 1, 2010, which is after its publication for two weeks following its final adoption. Copies of the proposed ordinance are on file in the office of the Washoe County Clerk at the Washoe County Courthouse, Virginia and Court Streets, Reno, Nevada, for public examination. The Board shall adopt or reject the Ordinance (or the Ordinance as amended) within thirty-five (35) days after the date of the final public hearing. IN WITNESS WHEREOF, the Board of County Commissioners of Washoe County, Nevada, has ordered this notice to be published. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No. 657744 - Aug. 15, 2009

EXHIBIT "D"

[Attach Affidavit of Publication of Title of Ordinance Twice]

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Publishers of

Reno Gazette-Journal

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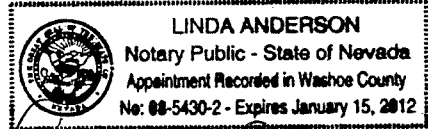
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STATE OF NEVADA
COUNTY OF WASHOE

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation 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: **08/28/2009 - 09/04/2009**, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed: *Linda Anderson*



SEP 04 2009

Linda Anderson

Proof of Publication

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1416 BILL NO. 1596 An Ordinance relating to County taxes on vehicle fuels;amending amend Chapter 20 of the Washoe County Code(Revenue and Taxation) to impose the additional taxes onvehicle fuels in Washoe County and increases in those taxes, based an inflation index for the costs of highway andstreet construction, authorized by Chapter 501, Statutesof Nevada, 2009, which implements the 2008 WashoeCounty General Election Ballot Question RTC-5; providingother details in connection therewith; and providing othermatters properly relating thereto. PUBLIC NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance areavailable for inspection by the interested parties at the office of the County Clerk of Washoe County, Nevada, at heroffice at the County Courthouse, Virginia and CourtStreets, Reno, Nevada; and that said ordinance was proposed by Commissioner Breternitz on August 11, 2009,and following a public hearing, was passed and adoptedwithout amendment at a regular meeting held not morethan thirty-five (35) days after the close of the hearing,i.e., at the regular meeting on August 25, 2009, by the following vote of the Board of County Commissioners: Those Voting Aye: David Humke, Bonnie Weber, Bob Larkin, John Breternitz, Kitty Jung Those Voting Nay: None Those Absent:None This ordinance shall be in full force and effect from andafter the 1st day of the

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month of January of the year 2010, which is after the date of the second publication of such ordinance by its title only. IN WITNESS WHEREOF, the Board of County Commissioners of Washoe County, Nevada, has caused this Ordinance to be published by title only. DATED: August 26, 2009. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No. 659612 - Aug. 28, Sept. 4, 2009