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## NYE COUNTY SALES AND USE TAX ACT OF 2007

### CHAPTER 545, STATUTES OF NEVADA 2007

AN ACT relating to taxation; \* \* \*: authorizing the Board of County Commissioners of Nye County to increase the sales and use tax to support public safety services in Nye County; and providing other matters properly relating thereto.

[Approved: June 18, 2007]

(Leadlines for sections have been supplied by the Legislative Counsel of the State of Nevada)

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

**Sec. 3. Short title. [Effective through September 30, 2027.]** Sections 3 to 22, inclusive, of this act may be cited as the Nye County Sales and Use Tax Act of 2007.  
(Ch. 545, [Stats. 2007 p. 3423](#))

**Sec. 4. Legislative findings and declarations. [Effective through September 30, 2027.]** The Legislature hereby finds and declares that:

1. Nye County has experienced and continues to experience substantial growth, growing from a population of 32,485 residents in 2000 to a projected population of over 44,580 residents in 2006;

2. Nye County is the third largest county in terms of geographic area in the United States and the growth in Nye County has occurred over this wide geographical area;

3. The increase in the number of public safety personnel and facilities to protect the residents of Nye County has not kept pace with this growth;

4. The danger from fire and crime is increasing in Nye County, and so is the time it takes for public safety personnel to respond when a resident reports a fire or crime;

5. It is intended that the Board of County Commissioners of Nye County establish a program that promotes community participation in protecting the residents of the community that includes, without limitation:

(a) A written policy on providing public safety services oriented toward the involvement of residents of the community;

(b) The provision of training for all public safety personnel employed in the County that includes, without limitation, training relating to:

(1) Methods that may be used to analyze, respond to and solve problems commonly confronted by public safety personnel in the community;

(2) The cultural and racial diversity of the residents of the community;

(3) The proper utilization of community resources, such as local housing authorities, public utilities and local public officials, that are available to assist in providing public safety services; and

(4) Issues concerning not only the prevention of fires and crime, but also improving the quality of life for the residents of the community; and

(c) The formation of partnerships with the residents of the community and public and private agencies and organizations to address mutual concerns relating to the provision of public safety services;

6. A general law cannot be made applicable to the purposes, objects, powers, rights, privileges, immunities, liabilities, duties and disabilities provided in this act because of the demographic, economic and geographic diversity of the local governments of this State, the unique growth patterns occurring in Nye County and the special financial conditions experienced in the County relating to the need to recruit, employ and equip more public safety personnel and to construct, improve and equip public safety facilities; and

7. The powers, rights, privileges, immunities, liabilities, duties and disabilities provided in this act comply in all respects with any requirement or limitation pertaining thereto and imposed by any constitutional provisions.

(Ch. 545, [Stats. 2007 p. 3423](#))

**Sec. 5. Definitions. [Effective through September 30, 2027.]** Except as otherwise provided in this act or unless the context otherwise requires, the terms used or referred to in this act have the meanings ascribed to them in [chapter 374](#) of NRS, as from time to time amended, but the definitions in sections 6 to 13, inclusive, of this act, unless the context otherwise requires, govern the construction of this act.

(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 6. "Act" defined. [Effective through September 30, 2027.]** "Act" means the Nye County Sales and Use Tax Act of 2007.

(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 7. "Board" defined. [Effective through September 30, 2027.]** "Board" means the Board of County Commissioners of Nye County.

(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 8. "County" defined. [Effective through September 30, 2027.]** "County" means Nye County.

(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 9. "County Treasurer" defined. [Effective through September 30, 2027.]** "County Treasurer" means the County Treasurer of Nye County.

(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 10. “Department” defined. [Effective through September 30, 2027.]** “Department” means the Department of Taxation created pursuant to [NRS 360.120](#).  
(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 11. “Employ” defined. [Effective through September 30, 2027.]** “Employ” means making an expenditure for the purpose of providing employment, including, without limitation, paying wages and benefits.  
(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 12. “Recruit” defined. [Effective through September 30, 2027.]** “Recruit” means making an expenditure for the purpose of attracting applicants for employment or persuading an applicant to accept employment, including, without limitation, providing materials and services relating to recruitment, paying signing bonuses, paying expenses relating to relocation and providing assistance with the purchase of a house.  
(Ch. 545, [Stats. 2007 p. 3424](#))

**Sec. 13. “Sheriff” defined. [Effective through September 30, 2027.]** “Sheriff” means the Sheriff of Nye County.  
(Ch. 545, [Stats. 2007 p. 3425](#))

**Sec. 14. Imposition of tax; allocation and use of proceeds; prerequisites to change in use. [Effective through September 30, 2027.]**

1. The Board may enact an ordinance imposing a local sales and use tax to:
  - (a) Recruit, employ and equip additional firefighters, deputy sheriffs to the Sheriff and other public safety personnel;
  - (b) Improve and equip existing public safety facilities; and
  - (c) Construct and equip new public safety facilities.
2. Before enacting such an ordinance, the Board shall hold a public hearing to present its plan for implementing the local sales and use tax.

3. The proceeds from the tax authorized pursuant to this section, including interest and other income earned thereon, must be:

(a) Allocated for expenditure:

(1) In the areas of Pahrump, Amargosa Valley, Beatty, Tonopah, Round Mountain, Manhattan, Gabbs and any other town or city created in Nye County after October 1, 2007, and in the remaining unincorporated area of Nye County on a pro rata basis in each of those areas based upon the ratio of the population of that area to the total population of Nye County; or

(2) In any other manner that the Board and the governing body of each of those areas agree to be appropriate to carry out the purposes set forth in subsection 1 in accordance with the provisions of section 17 of this act.

↪ As used in this paragraph, “population” means the estimated annual population determined pursuant to [NRS 360.283](#).

(b) Used only as approved pursuant to section 17 of this act and only for the purposes set forth in subsection 1 unless the Legislature changes the use. The Board shall, before submitting to the Legislature any request to change the uses for the proceeds from the tax, submit an advisory question to the voters of the County pursuant to [NRS 295.230](#), asking whether the uses for the proceeds from the tax should be so changed. The Board shall not submit such a request to the Legislature if a majority of the voters in the County disapprove the proposed change.

(Ch. 545, [Stats. 2007 p. 3425](#))

**Sec. 15. Required provisions of ordinance. [Effective through September 30, 2027.]** An ordinance enacted pursuant to this act must include provisions in substance as follows:

1. A provision imposing a tax on the gross receipts of any retailer from the sale of all tangible personal property sold at retail or stored, used or otherwise consumed in the County, including incorporated cities in the County, at a rate that does not exceed one-half of 1 percent.

2. Provisions substantially identical to those contained in [chapter 374](#) of NRS, insofar as applicable.

3. A provision that an amendment to [chapter 374](#) of NRS enacted after the effective date of the ordinance, not inconsistent with this act, automatically becomes part of the ordinance imposing the tax.

4. A provision that the Board shall contract with the Department, before the effective date of the ordinance, to perform all the functions incident to the administration or operation of the tax in the County.

5. A provision that a purchaser is entitled to a refund, in accordance with the provisions of [NRS 374.635](#) to [374.720](#), inclusive, of the amount of the tax required to be paid that is attributable to the tax imposed on the sale of, and the storage, use or other consumption in the County, including incorporated cities in the County, of, tangible personal property used for the performance of a written contract for the construction of an improvement to real property:

(a) That was entered into on or before the effective date of the tax; or

(b) For which a binding bid was submitted before that date if the bid was afterward accepted, and pursuant to the terms of the contract or bid, the contract price or bid amount may not be adjusted to reflect the imposition of the tax.

6. A provision that specifies the date on which the tax must first be imposed or on which any change in the rate of tax becomes effective, which must be the first day of the first calendar quarter that begins at least 120 days after the effective date of the ordinance.

(Ch. 545, [Stats. 2007 p. 3425](#); A — Ch. 163, [Stats. 2009 p. 587](#))

**Sec. 16. Amendatory ordinances. [Effective through September 30, 2027.]** An ordinance amending an ordinance enacted pursuant to this act, except an ordinance authorizing the issuance of bonds or other securities, must include a provision in substance that the Board shall amend a contract made pursuant to subsection 4 of section 15 of this act by a contract made between the Board and the Department before the effective date of the amendatory ordinance, unless the Board determines with the written concurrence of the Department that no such amendment of the contract is needed.

(Ch. 545, [Stats. 2007 p. 3426](#))

**Sec. 17. Requirements for expenditure of proceeds. [Effective through September 30, 2027.]**

1. The proceeds received from any sales and use tax imposed pursuant to this act must be expended in each of the areas to which those proceeds are allocated for expenditure pursuant to section 14 of this act in such a manner that half of those proceeds are expended for the support of the services provided by local fire departments in that area and the remaining half of those proceeds are expended for the support of the services provided by the Sheriff in that area.

2. No expenditure of those proceeds may be made unless the expenditure has been approved by the governing body of the area to which those proceeds have been allocated for expenditure. The governing body must approve the expenditure of the proceeds if it

determines that:

- (a) The proposed use of the money conforms to all provisions of this act; and
- (b) The proposed use will not replace or supplant existing funding for the purposes set forth in subsection 1 of section 14 of this act for the support of the services provided by local fire departments and the Sheriff in that area.

3. In determining whether a proposed use meets the requirement set forth in paragraph (b) of subsection 2, the governing body shall determine whether the amount approved for expenditure for the fiscal year for the purposes set forth in subsection 1 of section 14 of this act for the support of the services of local fire departments and the Sheriff in that area, not including any money received or expended pursuant to this act, is equal to or greater than the amount approved for expenditure in the immediately preceding fiscal year for the purposes set forth in subsection 1 of section 14 of this act for the support of the services of local fire departments and the Sheriff in that area.

(Ch. 545, [Stats. 2007 p. 3426](#))

**Sec. 17.5. Reports. [Effective through September 30, 2027.]**

1. Any governing body of an area that has approved expenditures pursuant to section 17 of this act shall submit to the Director of the Legislative Counsel Bureau for transmittal to the members of the Legislature, or the Legislative Commission when the Legislature is not in regular session, the periodic reports required pursuant to this section and such other information relating to the provisions of this act as may be requested by the Director of the Legislative Counsel Bureau.

2. The reports required pursuant to this section must be submitted:

- (a) On or before:
  - (1) February 15 for the 3-month period ending on the immediately preceding December 31;
  - (2) May 15 for the 3-month period ending on the immediately preceding March 31;
  - (3) August 15 for the 3-month period ending on the immediately preceding June 30; and
  - (4) November 15 for the 3-month period ending on the immediately preceding September 30; and
- (b) On or before August 15 for the 12-month period ending on the immediately preceding June 30.

3. Each report must be submitted on a form provided by the Director of the Legislative Counsel Bureau and include, with respect to the period covered by the report:

(a) The total proceeds received by the respective local fire departments and the Sheriff from the sales and use tax imposed pursuant to this act;

(b) A detailed description of the use of the proceeds, including, without limitation:

(1) The total expenditures made by the respective local fire departments and the Sheriff for the purposes set forth in subsection 1 of section 14 of this act for the support of the services provided by the respective local fire departments and the Sheriff in each applicable area from the sales and use tax imposed pursuant to this act;

(2) The total number of firefighters, deputy sheriffs and other public safety personnel hired by local fire departments or the Sheriff, as applicable, and the number of those employees that are filling authorized, funded positions for new employees; and

(3) A detailed analysis of the manner in which each expenditure:

(I) Conforms to all provisions of this act; and

(II) Does not replace or supplant funding which existed before October 1, 2007, for the purposes set forth in subsection 1 of section 14 of this act for the support of the services provided by local fire departments and the Sheriff in each applicable area; and

(c) Any other information required to complete the form for the report.

4. The Legislative Commission may review and investigate the reports submitted pursuant to this section and the expenditure of any proceeds pursuant to section 17 of this act.

(Ch. 545, [Stats. 2007 p. 3426](#))

**Sec. 18. Payment of proceeds to Department; distribution of proceeds. [Effective through September 30, 2027.]**

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to the County pursuant to this act must be paid to the Department in the form of remittances payable to the Department.

2. The Department shall deposit the payments with the State Treasurer for credit to the Sales and Use Tax Account in the State General Fund.

3. The State Controller, acting upon the collection data furnished by the Department, shall monthly:

(a) Transfer from the Sales and Use Tax Account to the appropriate account in the State General Fund 1.75 percent of all fees, taxes, interest and penalties collected pursuant to this act during the preceding month as compensation to the State for the cost of collecting the tax.

(b) Determine the amount equal to all fees, taxes, interest and penalties collected in or for the County pursuant to this act during the preceding month, less the amount transferred to the State General Fund pursuant to paragraph (a).

(c) Transfer the amount determined pursuant to paragraph (b) to the Intergovernmental Fund and remit the money to the County Treasurer.

(Ch. 545, [Stats. 2007 p. 3427](#); A — Ch. 387, [Stats. 2009 p. 2102](#))

**Sec. 19. Redistribution of improperly distributed proceeds. [Effective through September 30, 2027.]** The Department may redistribute any proceeds from the taxes, interest or penalties collected pursuant to this act which is determined to be improperly distributed, but no such redistribution may be made as to amounts originally distributed more than 6 months before the date on which the Department obtains knowledge of the improper distribution.

(Ch. 545, [Stats. 2007 p. 3428](#))

**Sec. 20. Creation by County Treasurer of special revenue fund for use of proceeds. [Effective through September 30, 2027.]**

1. The County Treasurer shall:

(a) Deposit money received from the State Controller pursuant to paragraph (c) of subsection 3 of section 18 of this act into the County Treasury for credit to a special revenue fund created for the use of the proceeds from the tax authorized by this act; and

(b) Allocate that money into separate accounts within that fund as appropriate to carry out the provisions of paragraph (a) of subsection 3 of section 14 of this act.

2. The special revenue fund of the County created for the use of the proceeds from the tax authorized by this act must be accounted for as a separate fund and not as a part of any other fund.

3. Interest earned on the special revenue fund created pursuant to subsection 1 must be credited to the fund. The money in each such fund must remain in the fund and must not revert to the County Treasury at the end of any fiscal year.

(Ch. 545, [Stats. 2007 p. 3428](#))

**Sec. 21. Action by Department on behalf of County. [Effective through September 30, 2027.]** In a proceeding arising from an ordinance imposing a tax pursuant to this act, the Department may act for and on behalf of the County.

(Ch. 545, [Stats. 2007 p. 3428](#))

**Sec. 22. Construction of act; severability of provisions. [Effective through September 30, 2027.]**

1. The powers conferred by this act are in addition and supplemental to, and not in substitution for, the powers conferred by any other law and the limitations imposed by this act do not affect the powers conferred by any other law.

2. This act must not be construed to prevent the exercise of any power granted by any other law to the County or any officer, agent or employee of the County.

3. This act must not be construed to repeal or otherwise affect any other law or part thereof.

4. This act is intended to provide a separate method of accomplishing the objectives of the act, but not an exclusive method.

5. If any provision of this act, or application thereof to any person, thing or circumstance, is held invalid, the invalidity shall not affect the provisions or application of this act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

(Ch. 545, [Stats. 2007 p. 3428](#))