
ASSEMBLY BILL NO. 1—COMMITTEE ON REVENUE

(ON BEHALF OF ESMERALDA COUNTY)

PREFILED NOVEMBER 16, 2022

Referred to Committee on Revenue

SUMMARY—Authorizes certain counties to impose additional local sales and use tax under certain circumstances. (BDR 32-306)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; authorizing certain counties to impose an additional local sales and use tax to fund the operation of a system of solid waste management; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law authorizes the board of county commissioners of certain counties to enact ordinances imposing local sales and use taxes to be used for certain purposes. Such an ordinance does not become effective unless a question concerning the imposition of the tax is approved by a majority of the registered voters of the county voting on the question at a general election. (NRS 377A.020) The ordinance must also include certain provisions, including provisions substantially identical to those required by law for the Local School Support Tax, insofar as applicable. (NRS 377A.030)

Sections 5 and 6 of this bill authorize the board of county commissioners of a county whose population is less than 15,000 (currently Esmeralda, Eureka, Lander, Lincoln, Mineral, Pershing, Storey and White Pine Counties) to enact an ordinance imposing a local sales and use tax at the rate of one-quarter of 1 percent to support the operation of a solid waste management system. Such an ordinance does not become effective unless the board submits the ordinance for approval of the registered voters of the county in the same manner as other ordinances proposing similar taxes. **Section 3** of this bill requires the county treasurer to deposit the money collected from such a tax into a separate fund to be known as the fund for solid waste management. **Section 7** of this bill makes a conforming change related to certain mandatory provisions of an ordinance that amends an ordinance imposing the tax authorized by this bill.



21 **Section 2** of this bill defines “solid waste management system.” **Section 4** of
22 this bill makes a conforming change to indicate the appropriate placement of
23 **section 2** in the Nevada Revised Statutes.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 377A of NRS is hereby amended by
2 adding thereto the provisions set forth as sections 2 and 3 of this act.

3 **Sec. 2.** *“Solid waste management system” means the entire*
4 *process of storage, collection, transportation, processing, recycling*
5 *and disposal of solid waste, as defined in NRS 444.490.*

6 **Sec. 3. 1.** *The county treasurer shall deposit money*
7 *received from the State Controller pursuant to NRS 377A.050 to*
8 *support the operation of a solid waste management system in the*
9 *county treasury for credit to a fund to be known as the fund for*
10 *solid waste management.*

11 **2.** *The fund for solid waste management must be accounted*
12 *for as a separate fund and not as part of any other fund.*

13 **3.** *The board of county commissioners may use money in the*
14 *fund for solid waste management to support the operation of a*
15 *solid waste management system.*

16 **Sec. 4.** NRS 377A.010 is hereby amended to read as follows:

17 377A.010 As used in this chapter, unless the context otherwise
18 requires, the words and terms defined in NRS 377A.011 to
19 377A.019, inclusive, *and section 2 of this act* have the meanings
20 ascribed to them in those sections.

21 **Sec. 5.** NRS 377A.020 is hereby amended to read as follows:

22 377A.020 1. The board of county commissioners of:

23 (a) Any county may enact an ordinance imposing a tax for a
24 public transit system, for the construction, maintenance and repair of
25 public roads, for the improvement of air quality or for any
26 combination of those purposes pursuant to NRS 377A.030.

27 (b) Any county whose population is less than 700,000 may enact
28 an ordinance imposing a tax to promote tourism pursuant to
29 NRS 377A.030.

30 (c) Any county whose population is less than 15,000 may enact
31 an ordinance imposing a tax to support the operation and
32 maintenance of a county swimming pool and recreational facility
33 pursuant to NRS 377A.030.

34 (d) Any county whose population is less than 100,000 may enact
35 an ordinance imposing a tax to acquire, develop, construct, equip,
36 operate, maintain, improve and manage libraries, parks, recreational
37 programs and facilities, and facilities and services for senior
38 citizens, and to preserve and protect agriculture, or for any



1 combination of those purposes pursuant to NRS 377A.030. The
2 duration of the levy of a tax imposed pursuant to this paragraph
3 must not exceed 30 years.

4 *(e) Any county whose population is less than 15,000 may enact*
5 *an ordinance imposing a tax to support the operation of a solid*
6 *waste management system pursuant to NRS 377A.030.*

7 2. An ordinance enacted pursuant to this chapter may not
8 become effective before a question concerning the imposition of the
9 tax is approved by a majority of the registered voters of the county
10 voting upon the question which the board may submit to the voters
11 at any general election. A county may combine a question
12 concerning the imposition of a tax described in subsection 1 with
13 questions submitted pursuant to NRS 244.3351, 278.710 or 371.045,
14 or any combination thereof. The board shall also submit to the
15 voters at a general election any proposal to increase the rate of the
16 tax or change the previously approved uses for the proceeds of
17 the tax.

18 3. Any ordinance enacted pursuant to this section must specify
19 the date on which the tax must first be imposed or on which an
20 increase in the rate of the tax becomes effective, which must be the
21 first day of the first calendar quarter that begins at least 120 days
22 after the approval of the question by the voters.

23 **Sec. 6.** NRS 377A.030 is hereby amended to read as follows:

24 377A.030 Except as otherwise provided in NRS 377A.110, any
25 ordinance enacted under this chapter must include provisions in
26 substance as follows:

27 1. A provision imposing a tax upon retailers at the rate of not
28 more than:

29 (a) For a tax to promote tourism, one-quarter of 1 percent;

30 (b) For a tax to establish and maintain a public transit system,
31 for the construction, maintenance and repair of public roads, for the
32 improvement of air quality or for any combination of those
33 purposes, one-half of 1 percent;

34 (c) For a tax to support the operation and maintenance of a
35 county swimming pool and recreational facility, one-quarter of 1
36 percent; ~~for~~

37 (d) For a tax to acquire, develop, construct, equip, operate,
38 maintain, improve and manage libraries, parks, recreational
39 programs and facilities, and facilities and services for senior
40 citizens, and to preserve and protect agriculture, or for any
41 combination of those purposes, one-quarter of 1 percent ~~for~~; or

42 *(e) For a tax to support the operation of a solid waste*
43 *management system, one-quarter of 1 percent,*



1 ↪ of the gross receipts of any retailer from the sale of all tangible
2 personal property sold at retail, or stored, used or otherwise
3 consumed in a county.

4 2. Provisions substantially identical to those contained in
5 chapter 374 of NRS, insofar as applicable.

6 3. A provision that all amendments to chapter 374 of NRS after
7 the date of enactment of the ordinance, not inconsistent with this
8 chapter, automatically become a part of the ordinance.

9 4. A provision that the county shall contract before the
10 effective date of the ordinance with the Department to perform all
11 functions incident to the administration or operation of the tax in the
12 county.

13 5. A provision that a purchaser is entitled to a refund, in
14 accordance with the provisions of NRS 374.635 to 374.720,
15 inclusive, of the amount of the tax required to be paid that is
16 attributable to the tax imposed upon the sale of, and the storage, use
17 or other consumption in a county of, tangible personal property used
18 for the performance of a written contract for the construction of an
19 improvement to real property, entered into on or before the effective
20 date of the tax or the increase in the tax, or for which a binding bid
21 was submitted before that date if the bid was afterward accepted, if
22 under the terms of the contract or bid the contract price or bid
23 amount cannot be adjusted to reflect the imposition of the tax or the
24 increase in the tax.

25 **Sec. 7.** NRS 377A.040 is hereby amended to read as follows:

26 377A.040 Any ordinance amending the taxing ordinance must
27 include a provision in substance that the county shall amend the
28 contract made under subsection 4 of NRS 377A.030 by a contract
29 made between the county and the State acting by and through the
30 Department before the effective date of the amendatory ordinance,
31 unless the county determines with the written concurrence of the
32 regional transportation commission, in the case of a tax imposed
33 pursuant to paragraph (b) of subsection 1 of NRS 377A.030, or the
34 county fair and recreation board, in the case of a tax imposed
35 pursuant to paragraph (a) of subsection 1 of NRS 377A.030, that no
36 such amendment of the contract is necessary or desirable. Consent
37 of another body is not required for the county to determine that no
38 such amendment of the contract is necessary or desirable in the case
39 of a tax imposed pursuant to paragraph (c) , ~~(d)~~ (d) *or* (e) of
40 subsection 1 of NRS 377A.030.

