



Transportation Issues

Legislative Counsel Bureau

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LEGISLATIVE COMMISSION'S SUBCOMMITTEE TO STUDY
TRANSPORTATION ISSUES

BULLETIN NO. 09-08

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SUMMARY OF RECOMMENDATIONS

LEGISLATIVE COMMISSION'S SUBCOMMITTEE TO STUDY TRANSPORTATION ISSUES

Nevada Revised Statutes 218.682

Following is a summary of recommendations adopted by the Legislative Commission's Subcommittee to Study Transportation Issues at its final meeting on August 21, 2008, in Carson City, Nevada. These recommendations will be forwarded to the Legislative Commission and ultimately to the 2009 Session of the Nevada Legislature, as appropriate.

1. Draft legislation to assess a \$100 fee against persons who are convicted of reckless driving, driving on a suspended or revoked license, driving under the influence, or motor vehicle-related accidents or driving felonies. The money collected must be deposited into the State Highway Fund and must be used exclusively for the construction, reconstruction, improvement, and maintenance of highways. **(BDR 43-363)**
2. Send a letter to the Senate Committee on Energy, Infrastructure and Transportation and the Assembly Committee on Transportation to consider redirecting existing State General Fund revenues to be used exclusively for design, right-of-way acquisition, construction, reconstruction, improvement, and maintenance of highways. The letter should urge the Committees to consider funding recommendations made by former Governor Kenny C. Guinn's Blue Ribbon Task Force to Evaluate Nevada Department of Transportation Long-Range Projects 2008-2015.
3. Send a letter to Nevada's Department of Transportation (NDOT) encouraging the Department to consider the possible impact of highways on wildlife corridors, and apply mitigation strategies to protect both human and wildlife resources.
4. Send a letter to the Senate Committee on Energy, Infrastructure and Transportation and the Assembly Committee on Transportation to consider repealing the requirement to wear protective headgear for a driver who is over 21 years of age and licensed to drive a motorcycle. In addition, a passenger of a motorcycle who is over 21 and driving with a person who meets the aforementioned criteria is not required to wear protective headgear.
5. Send a letter to the Senate Committee on Energy, Infrastructure and Transportation, the Assembly Committee on Transportation, and the Nevada Executive Committee on Traffic Safety commending the Nevada Executive Committee on preparing a Nevada Strategic Highway Safety Plan.
6. Send a letter to the members of Nevada's Congressional Delegation urging their support of S. 3261 (Transportation, Housing and Urban Development, and Related Agencies Appropriations Act of 2009). The legislation includes an \$8 billion transfer from the Federal General Fund to the Highway Trust Fund to stop an expected Fiscal Year 2009

Trust Fund shortfall. If the shortfall is not resolved, the National Conference of State Legislatures predicts that states and their road projects will experience a shortfall even greater than \$3.2 billion—approximately four times as much—due to time lags between when states obligate their funds and when federal outlays are received. A delay of the shortfall fix creates uncertainty in state budgeting for transportation projects based on federal commitments.

**REPORT TO THE 75th SESSION OF THE NEVADA LEGISLATURE BY
THE LEGISLATIVE COMMISSION'S SUBCOMMITTEE TO STUDY
TRANSPORTATION ISSUES**

Nevada Revised Statutes 218.682

I. INTRODUCTION

On September 18, 2007, the Legislative Commission approved the creation of the Subcommittee to Study Transportation Issues. The scope of the study included transportation funding, transportation planning, and the use of alternative modes of transportation. The Commission appointed six members: three members of the Senate and three members of the Assembly.

The following legislators served on the Subcommittee:

Senator Dennis Nolan, Chairman
Senator Dina Titus
Senator Randolph Townsend
Assemblyman Kelvin D. Atkinson
Assemblyman Pete Goicoechea
Assemblyman John Ocegüera

Legislative Counsel Bureau (LCB) staff services for the Subcommittee were provided by Marjorie Paslov Thomas, Senior Research Analyst, and Scott Young, Principal Policy and Special Projects Analyst, of the Research Division; Brenda J. Erdoes, Legislative Counsel, and M. Scott McKenna, Senior Principal Deputy Legislative Counsel, of the Legal Division; and Jeannie Claussen, Senior Research Secretary, of the Research Division.

The Subcommittee held six meetings, including a work session, during the course of the 2007-2008 Legislative Interim. Five meetings were held at the Grant Sawyer State Office Building in Las Vegas, Nevada, and one meeting was held at the Legislative Building in Carson City, Nevada.

II. RECENT TRANSPORTATION FUNDING LEGISLATION IN NEVADA

During the 2006-2007 Interim period, former Governor Kenny C. Guinn appointed a Blue Ribbon Task Force to Evaluate Nevada Department of Transportation Long-Range Projects 2008-2015. In November 2006, the Task Force met and approved several recommendations related to financing the construction and maintenance of highway projects. Members of the Task Force expressed concern that the State highway system needs by 2015 were estimated at \$11 billion, with a projected shortfall of \$3.8 billion, without accounting for inflation.

The recommendations made by the Task Force were presented to the Board of Directors of Nevada's Department of Transportation (NDOT) in December 2006. Governor Guinn urged the Task Force to move forward and discuss the financing options and recommendations with members of the 2007 Legislature.

During the 2007 Legislative Session, several bills were introduced based on recommendations made by the Task Force that addressed increasing funding for transportation projects. Many of the measures did not pass out of the committees. However, one measure, Assembly Bill 595 (Chapter 344, *Statutes of Nevada*) was passed by the Legislature to provide funding for transportation projects without raising or creating new taxes. Specifically, A.B. 595 does the following concerning funding for highway projects:

- The Las Vegas Convention and Visitors Authority Room Tax Revenue Reallocation—A county fair and recreation board in a county whose population is 400,000 or more shall, at the request of NDOT, issue bonds to provide funding to the Department to assist in paying the cost of highway projects in that county. The aggregate principal amount of the bonds issued will not exceed the lesser of \$300 million, or the amount the board determines can be repaid over a period of not more than 30 years, with a payment of not more than \$20 million per year.
- Clark County and Washoe County Property Tax Reallocation—Clark County and Washoe County are imposing a property tax rate of 5 cents per \$100 of assessed value for capital projects. An amount equal to 3 cents of the 5-cent rate shall be reallocated to a special account in the State Highway Fund from the proceeds collected in Clark County and Washoe County. The amount to be reallocated to the special account in the State Highway Fund will be phased in between Fiscal Year (FY) 2009 and FY 2013. By FY 2015, this will generate a total of approximately \$170 million.
- Car Rental Tax—The current recovery surcharge that may be imposed is up to 4 percent of the total amount for which the car is leased. Under A.B. 595, the 4 percent recovery surcharge rate must be imposed with one-quarter of the proceeds being deposited into a special account in the State Highway Fund. The money from the reallocation can only be used for the construction, reconstruction, improvement, and maintenance of public highways. The money may not be used for any costs of administration or to purchase equipment. It is estimated that by FY 2015, a total of approximately \$40.5 million will be generated.

III. POTENTIAL SOURCES OF REVENUE TO MEET SHORTFALLS

At its February 19, 2008, meeting, the Subcommittee was briefed by Susan G. Martinovich, Director, NDOT, regarding the extent of the need for new funding sources to construct and maintain the State's highway system. She stated that by 2016, the Department estimates that the cumulative shortfall is \$5.1 billion to \$6.3 billion. Based on this projection, NDOT may not have sufficient revenue to support future transportation projects.

A. Mechanisms to Collect Revenue

It was noted by various presenters and Subcommittee members that a primary source of transportation funding is the State motor fuel excise tax, commonly called the gas tax. Of concern is the declining purchase power of the gas tax. Federal and state excise taxes on gasoline, one of the primary sources of transportation funding, have not kept pace with inflation and have diminished in real dollar value. The federal excise tax on gasoline (18.4 cents per gallon) has not changed since 1993. In Nevada, the State gas tax is 18.455 cents. This tax has lost a major percentage of its purchasing power in the past decade. The National Conference of State Legislatures (NCSL) stated that to keep pace with inflation since the beginning of the Highway Interstate era, it would be necessary to immediately raise the average state gas tax by 20 cents.

Another economic concern is the rising cost of oil. In July 2008, consumers on the West Coast paid an average of \$4.28 per gallon of gasoline. The increase in the cost of gasoline has made it difficult to derive additional funding to raise the gasoline tax to compensate for the increased need for transportation funding.

Additionally, the Subcommittee examined a number of fee and tax options to meet the need for additional revenue to cover the projected shortfall. The revenue options discussed by the Subcommittee are summarized in a list prepared by staff of the Legislative Counsel Bureau and attached as Appendix B. After extended consideration, the Subcommittee did not come to a consensus and made no recommendations to increase the collection of existing revenue resources or for new taxes or fees.

B. Innovative Funding Opportunities

Throughout the nation, state and local governments are using new techniques for financing the construction and maintenance of transportation projects. The Subcommittee considered the following options during its discussions.

1. Public-Private Partnerships and Toll Facilities

The Federal Highway Administration defines a public-private partnership as “a contractual agreement formed between public and private sectors, who allows more private sector participation than is traditional. The agreement usually involves a government agency contracting with a private company to renovate, construct, operate, maintain, and/or manage a facility or system. While the public sector usually retains ownership in the facility or system, the private party will be given additional decision rights to determining how the project or task will be completed.”

At several meetings, members of the Subcommittee discussed the potential advantages and disadvantages of public-private partnerships and transportation projects, specifically toll roads. The potential advantage of such partnerships includes cost savings, decreased highway congestion, reduced project completion time, reduced travel times, and safety. Richard Andrew “Dick” Gephardt, former United States Representative from Missouri and current consultant to The Goldman Sachs Group, Inc., explained that in such an agreement, the state and the private entity can agree on a set price, giving the state more predictability on project cost. Because the private entity wants to make a profit, it has greater incentive to reduce costs, improve efficiency, and shorten project completion time.

Members also discussed concerns about private involvement in transportation projects. Discussion among the members included concerns that: (a) the State may lose control over the project in a public-private partnership; (b) a private company is not accountable to the public; and (c) most importantly, whether public-private partnerships work when constructing, maintaining, and operating transportation facilities and projects. Representatives of The Goldman Sachs Group, Inc., and NDOT provided examples of transportation projects that have benefitted by utilizing public-private partnerships. However, members did not reach a consensus and, therefore, did not make a recommendation to utilize this type of funding mechanism.

2. Facility Tolling

Representatives of NDOT explained that facility tolling is charging a toll for a motorist’s use of a transportation facility such as a limited access roadway. Collection of the toll can occur through tollbooths, electronic tolling, or other means. Toll rates can be variable, depending on the purpose of the toll. Tolls are a true user fee that charges only those who use a particular facility.

In addition, NDOT created the Pioneer Program in 2007 to explore and develop alternative and innovative transportation financing and delivery methods for the State. Under this Program, the Department is proposing a Demonstration Project: the U.S. 95/Interstate 15 Managed Lane Project. The Project includes: (a) conversion of High Occupancy Vehicle Lanes and Express Lanes to Managed Lanes; (b) congestion pricing for vehicles with less than three passengers; (c) free ridership for public transit, emergency vehicles, and preregistered vehicles with more than three occupants; (d) video enforcement; (e) limited truck access (three-axle or bigger prohibited); and (f) improvements and new construction for access, interchanges, and Managed Lane facility within the corridor. As with other possible funding mechanisms, members of the Subcommittee did not reach a consensus and, therefore, did not make a recommendation to support the Demonstration Project.

IV. RECOMMENDATIONS

At the final meeting and work session on August 21, 2008, the Subcommittee adopted six recommendations, including one that will be a bill draft request (BDR) for consideration by the 2009 Legislature. These recommendations will be forwarded to the Legislative Commission and ultimately to the 2009 Session of the Nevada Legislature, as appropriate.

A. Enhanced Fines for Traffic Violations

Draft legislation to assess a \$100 fee against persons who are convicted of reckless driving, driving on a suspended or revoked license, driving under the influence, or motor vehicle-related accidents or driving felonies. The money collected must be deposited into the State Highway Fund and must be used exclusively for the construction, reconstruction, improvement, and maintenance of highways. (BDR 43-363)

Throughout the study, there was discussion that traffic accidents affect both congestion and the safety of motorists on Nevada's highways. Accidents create a great inconvenience and pose many potential hazards to motorists. Representatives of the Department of Public Safety (DPS) stated that officers had investigated 20,597 motor vehicle-related crashes in FY 2006. Similar to other states, Nevada imposes a fine on drivers who are convicted of traffic safety offenses. The Subcommittee heard testimony that one option to increase funding for transportation is to enhance fines for traffic violations. Greater penalties target the drivers who are the greatest safety threat on the road.

B. Consideration of Mechanisms to Fund Transportation Projects

Send a letter to the Senate Committee on Energy, Infrastructure and Transportation and the Assembly Committee on Transportation to consider redirecting existing State General Fund revenues to be used exclusively for design, right-of-way acquisition, construction, reconstruction, improvement, and maintenance of highways. The letter should urge the Committees to consider funding recommendations made by former Governor Kenny C. Guinn's Blue Ribbon Task Force to Evaluate NDOT Long-Range Projects 2008-2015.

The Subcommittee heard testimony on transportation needs, as well as projected shortfalls in funding, based on the current tax distribution system. Information was provided regarding a broad array of funding mechanisms for State and local transportation needs. The Subcommittee, after discussing and reviewing detailed information relating to these needs, current and future transportation projects, and funding, concluded that it was not feasible to increase traditional State Highway Fund revenues to fund transportation projects. However, members of the Subcommittee noted that innovative funding tools and other funding alternatives should be considered by the 2009 Legislature.

C. Wildlife Corridors

Send a letter to NDOT encouraging the Department to consider the possible impact of highways on wildlife corridors, and apply mitigation strategies to protect both human and wildlife resources.

The Nevada Wildlife Record Book Foundation reported that there are a high number of wildlife and vehicle accidents on Nevada's highways resulting in wildlife deaths. Although Nevada has a lower number of people and vehicles per capita than other states, there are an unusually high number of wildlife deaths related to vehicle collisions. The Foundation noted that a recent study by the Western Governors' Association estimated the total cost nationwide of wildlife-vehicle collisions is \$8.8 billion annually. Overpasses have been identified as a successful solution to reducing the number of human and wildlife deaths and should be considered during the planning of highway construction.

D. Repealing the Motorcycle Helmet Law

Send a letter to the Senate Committee on Energy, Infrastructure and Transportation and the Assembly Committee on Transportation to consider repealing the requirement to wear protective headgear for a driver who is over 21 years of age and licensed to drive a motorcycle. In addition, a passenger of a motorcycle who is over 21 and driving with a person who meets the aforementioned criteria is not required to wear protective headgear.

Current law requires a driver and a passenger of a motorcycle to wear protective headgear (*Nevada Revised Statutes* 486.231). Testimony provided by Mike Davis, President of Southern Nevada American Bikers Aimed Toward Education, indicated that repealing the motorcycle helmet law would provide alternative funding for transportation projects. Mr. Davis expressed that more people are traveling by motorcycle and Nevada is a perfect venue for year-round riders to come and visit the State. The flow of tourists from Arizona, Colorado, and Utah will increase without a helmet restriction, which will generate a substantial revenue income.

E. Nevada Strategic Highway Safety Plan

Send a letter to the Senate Committee on Energy, Infrastructure and Transportation, the Assembly Committee on Transportation, and the Nevada Executive Committee on Traffic Safety commending the Nevada Executive Committee on preparing a Nevada Strategic Highway Safety Plan.

The Nevada Strategic Highway Safety Plan was developed by NDOT, along with a special technical working group, to identify Nevada's traffic safety needs in order to achieve significant reductions in traffic fatalities and disabling injuries. Susan G. Martinovich, Director, NDOT, stated that the Plan emphasizes reducing: the number of unbelted motor vehicle occupants; lane departure; alcohol impairment; crashes at intersections; and crashes

involving pedestrians. In developing this plan, the Department seeks to build traffic safety partnerships throughout the State in order to align and leverage resources to address Nevada's unique traffic safety challenges.

F. Federal Funding for State Highway Projects

Send a letter to the members of Nevada's Congressional Delegation urging their support of S. 3261 (Transportation, Housing and Urban Development, and Related Agencies Appropriations Act of 2009). The legislation includes an \$8 billion transfer from the Federal General Fund to the Highway Trust Fund to stop an expected FY 2009 Trust Fund shortfall. If the shortfall is not resolved, the NCSL predicts that states and their road projects will experience a shortfall even greater than \$3.2 billion—approximately four times as much—due to time lags between when states obligate their funds and when federal outlays are received. A delay of the shortfall fix creates uncertainty in state budgeting for transportation projects based on federal commitments.

The 110th Congress fully funded transportation projects in FY 2008 at the SAFETEA-LU (Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users) authorized level, which was enacted in 2005 and authorized \$286.5 billion for transportation programs through FY 2009. However, states were faced with a FY 2009 shortfall in the Highway Trust Fund of \$8 billion. In early 2008, Mary E. Peters, Secretary, U.S. Department of Transportation, reported that the Highway Trust Fund will reach the point of zero balance by the end of 2008. It was noted that reimbursements to states, including Nevada, for expenses already incurred will be made less frequently and at below full cost. If prolonged, it will exacerbate state budget challenges throughout the country.

V. CONCLUDING REMARKS

The Subcommittee wishes to thank the many individuals who contributed to this study through their correspondence or testimony at public hearings. The Subcommittee members also recognize the cooperation and assistance provided by the staffs of the American Trucking Association, California-Nevada Super Speed Ground Transportation Commission, Clark County Department of Aviation, DPS, the Goldman Sachs Group, Inc., NCSL, NDOT, Regional Transportation Commission (RTC) of Southern Nevada, RTC of Washoe County, and the Tahoe-Reno Industrial Center.

VI. APPENDICES

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APPENDIX A

Nevada Revised Statutes 218.682

NEVADA REVISED STATUTES

**LEGISLATIVE COMMISSION'S SUBCOMMITTEE TO
STUDY TRANSPORTATION ISSUES**

NRS 218.682 General powers. The Legislative Commission may:

1. Carry forward the participation of the State of Nevada as a member of the Council of State Governments and the National Conference of State Legislatures, and may pay annual dues to those organizations out of the Legislative Fund. The Legislative Commission is designated as Nevada's Commission on Interstate Cooperation.

2. Encourage and assist the government of this State to develop and maintain friendly contact by correspondence, by conference, and otherwise, with the other states, with the Federal Government and with local units of government.

3. Establish such delegations and committees as official agencies of the Legislative Counsel Bureau as may be deemed advisable to confer with similar delegations and committees from other states concerning problems of mutual interest. The membership of those delegations and committees must be designated by the Legislative Commission and may consist of Legislators and employees of the State other than members of the Commission. Members of those delegations and committees shall serve without salary, but they are entitled to receive out of the Legislative Fund the per diem expense allowance provided for state officers and employees generally and the travel expenses provided pursuant to [NRS 218.2207](#).

4. Endeavor to advance cooperation between this State and other units of government whenever it seems advisable to do so by formulating proposals for interstate compacts and reciprocal or uniform legislation, and by facilitating the adoption of uniform or reciprocal administrative rules and regulations, informal cooperation of governmental offices, personal cooperation among governmental officials and employees, interchange and clearance of research and information and any other suitable process.

5. Conduct studies or investigations concerning governmental problems, important issues of public policy or questions of statewide interest. The Legislative Commission may establish subcommittees and interim or special committees as official agencies of the Legislative Counsel Bureau to conduct such studies or investigations or otherwise to deal with such governmental problems, important issues of public policy or questions of statewide interest. The membership of those subcommittees and interim or special committees must be designated by the Legislative Commission and may consist of members of the Legislative Commission and Legislators other than members of the Commission, employees of the State of Nevada or citizens of the State of Nevada. Members of those subcommittees and interim or special committees who are not Legislators shall serve without salary, but they are entitled to receive out of the Legislative Fund the per diem expense allowances and travel expenses provided for state officers and employees generally. Except during a regular or special session of the Legislature, members of those subcommittees and interim or special committees who are Legislators are entitled to receive out of the Legislative Fund the compensation provided for a majority of the members of the Legislature during the first 60 days of the preceding session for each day or portion of a day of attendance, and the per diem expense allowances provided

for state officers and employees generally and the travel expenses provided pursuant to [NRS 218.2207](#).

6. Supervise the functions assigned to the Divisions of the Bureau in this chapter.

7. Authorize the Director of the Legislative Counsel Bureau to enter into agreements for the acquisition of property it deems necessary to support the Legislature and its staff. The Director may expend money from the Legislative Fund for this purpose.

[10:134:1953]—(NRS A 1957, 386; 1961, 253; 1963, 1014; 1965, 1455; 1971, 2206; 1973, 119, 1118; 1975, 296; 1979, 612; 1985, 399; 1989, 1218, 1493; 1993, 2250)

APPENDIX B

Tables Dated February 18, 2008, on Tax and Fee Proposals, and the Current Taxes and Fees
Imposed or Authorized as State and Local Revenue Sources, From Russell J. Guindon,
Senior Deputy Fiscal Analyst, Fiscal Analysis Division, LCB

TABLE 1

TAX/FEE PROPOSALS CONSIDERED DURING 2007 SESSION TO FUND TRANSPORTATION PROJECTS

TAX/FEE	BILL CONSIDERED DURING THE 2007 LEGISLATIVE SESSION	PROPOSED TAX RATE/FEE	PROPOSED DISTRIBUTION OF REVENUES	DESCRIPTION OF TRANSPORTATION FUNDING PROPOSAL
Sales Tax	SB 324 (Sections 7 to 8)	No change to existing tax rate	Sales tax revenue generated from the State 2% tax rate on motor vehicle and motor vehicle parts sales would be transferred from State General Fund to the State Highway Fund	Sales tax remitted to the Department of Taxation for two NAICS codes (441 - Motor Vehicle and Parts Dealers and 8111 - Automotive Repair and Maintenance) would be transferred from the State General Fund to the State Highway Fund on a monthly basis.
Weight Distance Tax	AB 595 - 1st Reprint (Section 50)	15 cents per mile traveled in the state	State Highway Fund	Rate is assessed on common, contract, or private motor carrier who operates a motor vehicle with declared gross weight in excess of 55,000 pounds.
Governmental Services Fee on the Short-term Rental of a Vehicle	AB 595 - 1st Reprint (Section 49)	Require a 4% recovery surcharge to be imposed	State Highway Fund - Half of the proceeds; Lessor - Half of the proceeds for reimbursement of vehicle licensing fees and taxes	This is the same as the actual proposal adopted in the enrolled version of AB 595 only with half the proceeds from the 4% recovery surcharge going to the State Highway Fund instead of one-quarter as approved in AB 595.
Room Tax	SB 574 (Section 1)	No change to existing tax rate	State Highway Fund - Proceeds must be used for projects in Clark County	Deposit a portion of certain room taxes collected for use by the LVCVA in the State Highway Fund. Initially, \$20 million would be allocated in FY 2006-07. For each subsequent fiscal year, 30 percent of the amount by which the room tax collections in the current fiscal year exceed the room tax collections for the prior fiscal year is added to the prior fiscal year amount.
Gas Tax	SB 324 (Section 2)	Increase 17.65 cent state gas tax to 20.65 cents for FY 2008 and 23.65 cents for FY 2009 and then index to inflation thereafter.	State Highway Fund	Fiscal year inflation adjustment is the lesser of 4.5 percent or the average percentage increase in the CPI-West Urban Consumers over the preceding 5 years.

TABLE 1

TAX/FEE PROPOSALS CONSIDERED DURING 2007 SESSION TO FUND TRANSPORTATION PROJECTS

TAX/FEE	BILL CONSIDERED DURING THE 2007 LEGISLATIVE SESSION	PROPOSED TAX RATE/FEE	PROPOSED DISTRIBUTION OF REVENUES	DESCRIPTION OF TRANSPORTATION FUNDING PROPOSAL																																				
Special Fuels Tax	SB 324 (Section 4)	Increase 27 cent state special fuels tax to 30 cents for FY 2008 and 33 cents for FY 2009 and then index to inflation thereafter.	State Highway Fund	Fiscal year inflation adjustment is the lesser of 4.5 percent or the average percentage increase in the CPI-West Urban Consumers over the preceding 5 years.																																				
Governmental Services Tax - Vehicles	SB 324 (section 6)	No tax rate change but changes depreciation schedule which increases annual GST due on vehicles. Minimum tax increases from \$6 to \$25 per year.	The increment in tax revenue generated by the proposed change to the depreciation schedule would be deposited in the State Highway Fund.	<div>The depreciation rates in the schedule in NRS 371.060 used to determine the value of a vehicle for computing the GST tax due would be increased as follows:</div> <table><tr><th>Age</th><th>Existing</th><th>Proposed</th></tr><tr><td>New</td><td>100%</td><td>100%</td></tr><tr><td>1 Year</td><td>85%</td><td>95%</td></tr><tr><td>2 Years</td><td>75%</td><td>90%</td></tr><tr><td>3 Years</td><td>65%</td><td>85%</td></tr><tr><td>4 Years</td><td>55%</td><td>75%</td></tr><tr><td>5 Years</td><td>45%</td><td>65%</td></tr><tr><td>6 Years</td><td>35%</td><td>55%</td></tr><tr><td>7 Years</td><td>25%</td><td>45%</td></tr><tr><td>8 Years</td><td>15%</td><td>35%</td></tr><tr><td>9 Years</td><td>5%</td><td>25%</td></tr><tr><td>10 Years/Over</td><td>5%</td><td>20%</td></tr></table>	Age	Existing	Proposed	New	100%	100%	1 Year	85%	95%	2 Years	75%	90%	3 Years	65%	85%	4 Years	55%	75%	5 Years	45%	65%	6 Years	35%	55%	7 Years	25%	45%	8 Years	15%	35%	9 Years	5%	25%	10 Years/Over	5%	20%
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TAX/FEE	BILL CONSIDERED DURING THE 2007 LEGISLATIVE SESSION	PROPOSED TAX RATE/FEE	PROPOSED DISTRIBUTION OF REVENUES	DESCRIPTION OF TRANSPORTATION FUNDING PROPOSAL
Driver's License - Regular	SB 324 (Section 20)	Increase fees for original, renewal, or reinstatement of driver's license by \$20	State Highway Fund	Increase fee for original/renewal of driver's license from \$13.50 to \$33.50 Increase fee for reinstatement of driver's license after suspension, revocation or cancellation, depending on reason for suspension, from \$40 to \$60 and from \$65 to \$85.
Identification Card	SB 324 (Section 21)	Increase fees for original, duplicate, or renewal of identification card by \$20	State Highway Fund	Increase fee for original/duplicate of identification card for person 65 or over from \$4 to \$24 Increase fee for original/duplicate/renewal of identification card for person under 18 from \$3 to \$23. Increase fee for original/duplicate/renewal of identification card for person over 18 but under 65 from \$9 to \$29.
Driver's License - Commercial	SB 324 (Section 22)	Increase fees for original, renewal, transfer or reinstatement of commercial driver's license by \$20	State Highway Fund	Increase fee for original, renewal, transfer, and reinstatement of commercial driver's license which requires DMV to administer a driving skills test from \$84 to \$104. Increase fee for original, renewal, transfer, and reinstatement of commercial driver's license which does not require DMV to administer a driving skills test from \$54 to \$74.
Toll Roads	SB 392, AB 417, AB 583	Not Applicable	Not Applicable	Authorizes governmental entities to establish, construct, and operate toll roads and toll bridges.

TABLE 1

TAX/FEE PROPOSALS CONSIDERED DURING 2007 SESSION TO FUND TRANSPORTATION PROJECTS

TAX/FEE	BILL CONSIDERED DURING THE 2007 LEGISLATIVE SESSION	PROPOSED TAX RATE/FEE	PROPOSED DISTRIBUTION OF REVENUES	DESCRIPTION OF TRANSPORTATION FUNDING PROPOSAL
Ballot Questions	SB 393 - 4th Reprint (Sections 19.1 - 19.5)	Not Applicable	State Highway Fund	Placed the following five questions on the ballot for the general election on November 4, 2008, in each county: 1. Should a tax be imposed on the weight and distance traveled by heavyweight trucks operated on public highways in Nevada? (Section 19.1) 2. Should the depreciation schedule used to calculate the annual GST be revised to raise additional revenue? (Section 19.2) 3. Should a surcharge per trip on each taxicab fare be imposed? (Section 19.3) 4. Should the state use toll roads to raise additional revenue? (Section 19.4) 5. Should the state charge a toll for the use of lanes added to public highway to raise additional revenue? (Section 19.5)
Department of Transportation Special Obligation Bonds	AB 595 - 1st Reprint (Section 48)	Not Applicable	Not Applicable	Amend NRS 408.273 to allow the Department of Transportation to issue bonds for highway construction projects that can mature within 30 years and not the current 20 years.
Voluntary Contributions	SB 180; SB 180 - 1st Reprint	Not Applicable	State Highway Fund	Allows an owner when registering a vehicle to voluntarily contribute an amount dedicated to the State Highway Fund that is in excess of that required to pay the license fees, registration fees, and GST.

TABLE 2

CURRENT TAXES AND FEES IMPOSED OR AUTHORIZED AS STATE AND LOCAL REVENUE SOURCES

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE FOR STATE AND/OR LOCAL GOVERNMENT	CURRENT STATE AND/OR LOCAL GOVERNMENT TAX RATE/FEE	CURRENT DISTRIBUTION FOR STATE AND/OR LOCAL GOVERNMENT	DESCRIPTION TRANSPORTATION TRANSPORTATION FUNDING PROPOSAL
Governmental Services Fee on the Short-term Rental of a Vehicle	NRS 482.313; NRS 244A.810; NRS 244A.860	6% - State GST; 4% - Recovery Surcharge Fee; 2% Local Option in Clark County and Washoe County	State GST - State General Fund; Recovery Surcharge Fee: 1% - State Highway Fund and 3% - Retained by lessor to cover vehicle licensing fees and taxes; 2% Local Option: Clark County - performing arts center, Washoe County - minor league baseball stadium	1. Impose an additional tax rate on short-term car rentals with proceeds dedicated to the State Highway Fund. 2. Allocate additional portion of the Recovery Surcharge Fee retained by lessor to the State Highway Fund.
Gaming Percentage Fee Tax	NRS 463.370	Three tiered schedule imposed on monthly gross gaming revenues generated by nonrestricted locations: 3.5% of revenue up to \$50,000; 4.5% on revenues in excess of \$50,000 up to \$134,000; 6.75% on revenues in excess of \$134,000	State General Fund: A portion of the tax from licensees who conduct off-track pari-mutuel wagering is distributed to counties with population under 100,000 who conduct on-track pari-mutuel wagering.	Impose an additional tax rate on gaming revenue generated by nonrestricted gaming locations with proceeds dedicated to State Highway Fund.
Sales Tax	NRS 372; NRS 374; NRS 377; NRS 377A; NRS 377B	State - 2%; LSST - 2.25%; BCCRT - 0.5%; SCCRT - 1.75%; Local Option - See Note Below	State 2% - General Fund; LSST - School Districts; BCCRT - County of Origin; SCCRT - Statutory Formula; LOPT - County	Impose an additional sales and use tax on taxable sales dedicated to the State Highway Fund.
Insurance Premium Tax	NRS 680B.027, NRS 680B.0353	All insurers, except for Risk Retention Groups - 3.5% of net premiums. Risk Retention Groups - 2% of net premiums.	State General Fund	Increase tax rate on net premiums with proceeds dedicated to State Highway Fund.

TABLE 2

CURRENT TAXES AND FEES IMPOSED OR AUTHORIZED AS STATE AND LOCAL REVENUE SOURCES

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE FOR STATE AND/OR LOCAL GOVERNMENT	CURRENT STATE AND/OR LOCAL GOVERNMENT TAX RATE/FEE	CURRENT DISTRIBUTION FOR STATE AND/OR LOCAL GOVERNMENT	DESCRIPTION TRANSPORTATION TRANSPORTATION FUNDING PROPOSAL
Modified Business Tax	NRS 363A (Financial Institutions); NRS 363B (General Business)	Financial Institutions - 2%; General Business - 0.63% [Tax Base is quarterly wages less allowable health care expenses]	State General Fund	Impose an additional tax on employer's quarterly wages paid to employees less allowable health care expenses with proceeds dedicated to the State Highway Fund.
Real Property Transfer Tax	NRS 375.020; NRS 375.023; NRS 375.026; Chapter 491 (Statutes of Nevada 1991)	Per \$500 of Value: State - \$1.30; County - \$0.65; Clark County School District - \$0.60 Certain Counties - \$0.10 (Chapter 491)	State \$1.30 - General Fund; County \$0.65 - \$0.10 to State Low-Income Housing Account and \$0.55 to County; Clark County School District \$0.60 - Capital Construction Fund County \$0.10 (Chapter 491) - County	Impose an additional tax rate per \$500 of value for property transfers statewide or in specified counties that require the tax to be remitted under NRS Chapter 375 with proceeds dedicated to the State Highway Fund.
Liquor Tax	NRS 369.330	Over 22% alcohol - \$3.60/gallon; 14 to 22% alcohol - \$1.30/gallon; Up to 14 percent alcohol - 70 cents/gallon; Malt beverages (e.g. beer) - 16 cents/gallon	State General Fund (all tax rates except for 65 cents of over 22% alcohol); 15 cents of over 22% alcohol to State Liquor Tax Program Account; 50 cents of over 22% alcohol to local governments (CTX)	Increase liquor tax rate on selected types of liquor or all types with proceeds dedicated to the State Highway Fund.
Live Entertainment Tax	NRS 368A.200	If maximum occupancy is between 200 and 7,499: 10% of all amounts paid for admission, food, refreshments and merchandise; If maximum occupancy is 7,500 or more: 5% of admission only	State General Fund	1. Impose an additional tax rate on live entertainment with proceeds dedicated to State Highway Fund. 2. Impose an additional tax rate on live entertainment provided in establishment with occupancy of 7,500 or more with proceeds dedicated to the State Highway Fund.

TABLE 2

CURRENT TAXES AND FEES IMPOSED OR AUTHORIZED AS STATE AND LOCAL REVENUE SOURCES

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE FOR STATE AND/OR LOCAL GOVERNMENT	CURRENT STATE AND/OR LOCAL GOVERNMENT TAX RATE/FEE	CURRENT DISTRIBUTION FOR STATE AND/OR LOCAL GOVERNMENT	DESCRIPTION TRANSPORTATION TRANSPORTATION FUNDING PROPOSAL
Cigarette Tax	NRS 370.350	40 mills per cigarette (80 cents per pack of 20)	70 cents - State General Fund; 10 cents - local governments (CTX)	Increase cigarette tax rate with proceeds dedicated to the State Highway Fund.
Net Proceeds of Minerals Tax	Article 10, Nevada Constitution, NRS 362.140	Between 2 and 5 percent of total net proceeds, depending upon the ad valorem property tax rate in the jurisdiction, the ratio of net proceeds to gross proceeds, and the total value of the net proceeds. (See Note Below)	Local governments; school districts; and State Bond Interest and Redemption Fund - Proceeds derived from the applicable property tax rate where the mine is located (up to 3.66 percent). State General Fund - Any additional proceeds above the local portion.	Reallocate all or a percentage of the General Fund portion of tax to the State Highway Fund. Article 10, Section 5 of the Nevada Constitution prohibits the minerals tax from exceeding 5 percent of net proceeds.
Property Tax	NRS 361	Current maximum tax rate that may be imposed in a tax district is \$3.66 per \$100 of assessed value [Statutory \$3.64 cap (NRS 351.453) plus 2 cent debt rate outside \$3.64 cap (SB 507 2003 Session)]	State Debt; County operating and debt; city operating and debt; school district operating and debt; legislative programs; special districts	Impose an additional levy per \$100 of assessed value of real property statewide or a specific county dedicated to State Highway Fund. County specific levy could be dedicated for use in county in which it is imposed.

TABLE 2

CURRENT TAXES AND FEES IMPOSED OR AUTHORIZED AS STATE AND LOCAL REVENUE SOURCES

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE FOR STATE AND/OR LOCAL GOVERNMENT	CURRENT STATE AND/OR LOCAL GOVERNMENT TAX RATE/FEE	CURRENT DISTRIBUTION FOR STATE AND/OR LOCAL GOVERNMENT	DESCRIPTION TRANSPORTATION TRANSPORTATION FUNDING PROPOSAL
Room Tax	NRS 244.3352; NRS 268.096; NRS 244.3351; Various Special Acts	State Rate: 2% - Clark County, 1% - All Other Counties Local Rate: Varies depending on specific city/county rates Imposed	State Rate: Nevada Commission on Tourism - 3/8 of 1%, Local fair and recreation board - 5/8 of 1%, Clark County School District Fund for capital projects - 1 5/8% of 2% Local distribution or use depends on the purpose for which the room tax is imposed.	Impose an additional tax on the gross receipts from the rental of transient lodging statewide or in specific counties with the proceeds dedicated to the State Highway Fund in general or for use in county where room tax is imposed.
Government Services Tax	NRS 371.040; NRS 371.045	4 cents per \$1 of valuation (basic rate); optional 1 cent per \$1 of valuation authorized for counties (supplemental rate)	Basic GST (4 cents) distributed to school districts and local governments; Supplemental GST (1 cent) remains in county where imposed	The rate of taxation on motor vehicles shall not exceed 5 cents per dollar of assessed value pursuant to subsection 5 of section 1 of Article 10 of the Nevada Constitution. NRS 371.040 imposes the statewide 4-cent basic GST. NRS 371.045 authorizes the county to impose optional GST of not more than 1-cent for projects related to public works construction and maintenance projects. The legislature has imposed or authorized the imposition of the full 5-cent levy allowed under Article 10 of the Constitution.

TABLE 2

CURRENT TAXES AND FEES IMPOSED OR AUTHORIZED AS STATE AND LOCAL REVENUE SOURCES

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE FOR STATE AND/OR LOCAL GOVERNMENT	CURRENT STATE AND/OR LOCAL GOVERNMENT TAX RATE/FEE	CURRENT DISTRIBUTION FOR STATE AND/OR LOCAL GOVERNMENT	DESCRIPTION TRANSPORTATION TRANSPORTATION FUNDING PROPOSAL
Gas Tax	NRS 365.175, 365.180, 365.190, 365.192; NRS 373.030; NRS	Mandatory State Rate - 23.0 cents (State Share - 17.65 cents, City/County Share - 5.35 cents); Local Rate - 1 cent; County Option (RTC Gas Tax) - Maximum of 9 cents [Counties with population less than 400,000 may index rate to inflation with voter approval]	State Share (17.65 cents) - State Highway Fund; City/County Share (5.35 cents) - Proceeds from 3.6 cents distributed based on population/mileage formula, Proceeds from 1.75 cents distributed based on assessed valuation formula; Local 1-cent rate - Proceeds distributed based on population formula; County Option Rate - County	1. Increase state gas tax. 2. Index current state mandatory gas tax to inflation. Index only state share (17.65 cents) and/or the city/county share (5.35 cents). 3. Grant authority under NRS 373.065 to Clark County to index the current 9 cent rate to inflation with voter approval.
Special Fuels Tax	NRS 366.190	Diesel - 27 cents; LPG - 22 cents; CNG - 21 cents; Water-phased hydrocarbon fuel - 19 cents	State Highway Fund	1. Increase special fuels tax rates. 2. Index current state special fuels tax rates to inflation.
Jet Fuel Tax	NRS 365.170, 365.203	State - 1 cent; City Option - 4 cents by a city in a county whose population is less than 100,000; County Option - 4 cents except at an airport where city option tax is imposed	Allocated to the local government entity that owns the airport	Impose an additional levy on jet fuel but there may be issues regarding the use of the proceeds to transportation projects.

TABLE 2

CURRENT TAXES AND FEES IMPOSED OR AUTHORIZED AS STATE AND LOCAL REVENUE SOURCES

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE FOR STATE AND/OR LOCAL GOVERNMENT	CURRENT STATE AND/OR LOCAL GOVERNMENT TAX RATE/FEE	CURRENT DISTRIBUTION FOR STATE AND/OR LOCAL GOVERNMENT	DESCRIPTION TRANSPORTATION TRANSPORTATION FUNDING PROPOSAL
Tire Tax	NRS 444A.090	\$1 per new tire imposed on retail sales.	Solid Waste Management Account; Allocated to Dept. of Conservation and Natural Resources, Clark County District Board of Health, and Washoe County District Board of Health to be used for solid waste management	Impose an additional fee per new tire with the proceeds dedicated to the State Highway Fund.
Registration Fees on Trucks	NRS 482.482	Varies depending on weight and/or size (See note below)	State Highway Fund	Impose an additional fee for registration of trucks with the proceeds dedicated to the State Highway Fund..
Smog Certificate Fee	NRS 445B.830	\$6 per certificate	Pollution Control Account	Impose an additional fee to obtain a smog certificate with the proceeds dedicated to the State Highway Fund.
Motor Vehicle Registration Fee	NRS 482.480	\$33 for motor vehicles; \$33 plus \$6 for motorcycles; \$27 for travel trailers	State Highway Fund; Program for the Education of Motorcycle Riders - \$6 on motorcycles	Impose an additional fee for registration of motor vehicles with the proceeds dedicated to the State Highway Fund.
Residential Construction Impact Fee	NRS 278.4983, NRS 278.710, NRS 387.331	Varies depending on purpose	Park construction and maintenance; transportation improvements; school construction	Impose an additional fee on the construction of residential dwelling units dedicated to the State Highway Fund.

TABLE 2

CURRENT TAXES AND FEES IMPOSED OR AUTHORIZED AS STATE AND LOCAL REVENUE SOURCES

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE FOR STATE AND/OR LOCAL GOVERNMENT	CURRENT STATE AND/OR LOCAL GOVERNMENT TAX RATE/FEE	CURRENT DISTRIBUTION FOR STATE AND/OR LOCAL GOVERNMENT	DESCRIPTION TRANSPORTATION TRANSPORTATION FUNDING PROPOSAL
Taxicab Trip Fee	NRS 706.8826	Maximum of 20 cents per trip	Proceeds are used by the Taxicab Authority to defray costs of regulating taxicabs in Clark County and provided funding to the Aging Services Division to subsidize transportation in taxicabs for elderly persons and persons with disabilities.	Impose an additional per trip fee on taxicabs with the proceeds dedicated to the State Highway Fund.
Traffic and Parking Citations	NRS 484	Fee/fine depends upon the violation	Distribution of proceeds from fees/fines depends upon the jurisdiction where the violation occurred.	Impose an additional fee/fine on traffic citations in Chapter 484 with the proceeds dedicated to the State Highway Fund.
Slot Tax	NRS 463.373; 463.375; 463.385	Quarterly Slot Fees: Restricted Licenses - \$81 per machine per quarter for 1 to 5 machines and \$405 plus \$141 for each machine in excess of 5 up to 15 per quarter; Non Restricted Licenses - \$20 per quarter per machine; Annual Fees: Both restricted and nonrestricted licenses pay \$250 per machine	Quarterly Fees - Restricted/Nonrestricted: State General Fund except for allocation of \$2/machine/quarter made to the Account to Support Programs for the Prevention and Treatment of Problem Gaming; Annual Fees: Capital Construction Fund for Higher Education (\$5,000,000), Special Capital Construction Fund (20%), Distributive School Account (Remainder)	Impose an additional fee per slot machine with the proceeds dedicated to the State Highway Fund. Additional fee may be imposed quarterly or annually and on either restricted or nonrestricted machines or both.

NOTES FOR TABLE 2

SALES TAX

STATE MANDATORY RATES: State 2% (NRS 372), LSST = Local School Support Tax - 2.25% (NRS 374); BCCRT = Basic City/County Relief Tax - 0.5% (NRS 377); SCCRT = Supplemental City/County Relief Tax - 1.75% (NRS 377)

Ten of Nevada's 17 counties impose at least one optional sales tax rate. The counties that impose these rates, and the uses for the optional rates, are listed below.

Carson City - Open Space (0.25%), Road Repair (0.25%), V&T Railroad (0.125%) - TOTAL RATE 7.125%

Churchill - Local Government Tax Act of 1991 (0.25%), Road Repair (0.25%), Infrastructure Improvements (0.25%) - TOTAL RATE 7.25%

Clark - Flood Control (0.25%), Mass Transit/Air Quality (0.50%), Southern Nevada Water Authority (0.25%), County Police Support (0.25%) - TOTAL RATE 7.75%

Douglas - Tax Ordinance (0.25%) - TOTAL RATE 6.75%

Lander - Water Treatment (0.25%) - TOTAL RATE 6.75%

Lincoln - Road Repair (0.25%) - TOTAL RATE 6.75%

Nye - Road Repair (0.25%) - TOTAL RATE 6.75%*

Storey - V&T Railroad (0.25%), Tourism (0.25%), School/Public Utilities (0.25%) - Total Rate 7.25%

Washoe - Flood Control/Public Safety (0.125%), Mass Transit (0.375%), Local Government Tax Act of 1991 (0.25%), ReTRAC Project (0.125%) - TOTAL RATE 7.375%

White Pine - Road Repair (0.25%), School Capital Improvements (0.125%), Severe Financial Emergency (0.25%), Public Safety/Judicial (0.25%) - TOTAL RATE 7.375%

* Nye County received authorization under Senate Bill 461 of the 2007 Session to enact an ordinance that would increase its sales and use tax by up to 0.50 percent for the purpose of equipping firefighters, sheriffs, and other public safety personnel within the county, effective October 1, 2007. As of February 15, 2008, Nye County has not yet adopted an ordinance for this purpose.

NET PROCEEDS OF MINERALS

NRS 362.140 generally defines the tax rate on the net proceeds of minerals by using the following table, based on the ratio of net proceeds to gross proceeds:

Ratio of Net Proceeds to Gross Proceeds	Tax Rate as a Percentage of Net Proceeds
Less than 10 percent	2.0
10 or more, but less than 18%	2.5
18 or more, but less than 26%	3.0
26 or more, but less than 34%	3.5
34 or more, but less than 42%	4.0
42 or more, but less than 50%	4.5
50 percent or more	5.0

The following are exceptions to the above table, as provided in NRS 362.140:

- 1) If the property tax rate at the situs of the operation exceeds 2 percent, then the minimum rate that may be imposed is the ad valorem rate in that district.
- 2) The tax upon royalties is 5 percent.
- 3) The tax upon the net proceeds of a geothermal operation is imposed at the ad valorem rate for the district where the operation is located.
- 4) If the total net proceeds for a calendar year exceeds \$4 million, the operation is taxed at the 5 percent rate.

RESIDENTIAL CONSTRUCTION IMPACT FEES

Current statute authorizes three different fees upon the construction of residential structures in Nevada. These are as follows:

NRS 278.4983 allows a county or city to impose, by ordinance, a tax equal to 1 percent of the value of the building permit (not to exceed \$1,000) on each permit for a residential structure within that jurisdiction. The proceeds must go to the construction of parks within that jurisdiction.

NRS 278.710 allows a county to impose, by ordinance, a tax on each permit for a residential structure within that jurisdiction for road construction and maintenance, provided that a question on the tax is placed on a general election ballot and approved by a majority of voters within that county. The tax may not exceed a maximum that is established within statute – currently, the maximum that may be imposed per residential structure is \$700.

NRS 387.331 allows the imposition, in school districts where the population is less than 50,000, a residential construction tax of up to \$1,600 per unit, with the proceeds required to go to the capital construction fund of that county's school district. This fee must be paid on each house, mobile home lot, or unit in an apartment building constructed within a county that has imposed this tax.

NOTES FOR TABLE 2

REGISTRATION FEES ON TRUCKS

Registration Fees: \$33 - if less than 6,000 lbs; \$38 - 6,000 to 8,499 lbs; \$48 - 8,500 to 10,000 lbs; \$12/1,000 lbs - 10,001 to 26,000 lbs; \$17/1,000 lbs - 26,001 to 80,000 lbs up to maximum fee of \$1,360

Permit Fees: \$60/1,000 lbs - reducible-load units between 80,000 and 129,000 pounds; \$10 - overlength vehicles (over 70 feet) hauling reducible loads less than 80,000 lbs; \$60 - non-reducible loads carried on over legal-size or weight vehicles.

TABLE 3
ADDITIONAL TAX/FEE PROPOSALS FOR CONSIDERATION TO FUND TRANSPORTATION PROJECTS

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE		PROPOSED DISTRIBUTION OF REVENUES	DESCRIPTION OF TRANSPORTATION FUNDING PROPOSAL
Pipeline Fuel Tax	Not Applicable		State Highway Fund	Levy a tax in cents per gallon brought into Nevada through the gas pipeline.
Nevada Transportation Authority	NRS 706.465 - Charter Limousines \$100/vehicle; NRS 706.471 - Taxicabs \$75/vehicle; NRS 706.451 - Tow Cars \$36/vehicle; NRS 706.749 - Employer Van Pools \$10/vehicle; NRS 712.050 Warehouse Permits \$50/permit		State Highway Fund	Impose a fee to include household movers. Increase existing fees for those vehicles under the authority of the NTA.
Accident Fee	NRS 484.803		State Highway Fund	Impose an administrative fee to the person at fault in a traffic accident

For discussion purposes ONLY, all proposals are subject to review by the Legal Division of the Legislative Counsel Bureau.

TABLE 3
ADDITIONAL TAX/FEE PROPOSALS FOR CONSIDERATION TO FUND TRANSPORTATION PROJECTS

TAX/FEE	CURRENT NRS IMPOSING/ AUTHORIZING TAX/FEE		PROPOSED DISTRIBUTION OF REVENUES	DESCRIPTION OF TRANSPORTATION FUNDING PROPOSAL
Pipeline Fuel Tax	Not Applicable		State Highway Fund	Levy a tax in cents per gallon brought into Nevada through the gas pipeline.
Nevada Transportation Authority	NRS 706.465 - Charter Limousines \$100/vehicle; NRS 706.471 - Taxicabs \$75/vehicle; NRS 706.451 - Tow Cars \$36/vehicle; NRS 706.749 - Employer Van Pools \$10/vehicle; NRS 712.050 Warehouse Permits \$50/permit		State Highway Fund	Impose a fee to include household movers. Increase existing fees for those vehicles under the authority of the NTA.
Accident Fee	NRS 484.803		State Highway Fund	Impose an administrative fee to the person at fault in a traffic accident

For discussion purposes ONLY, all proposals are subject to review by the Legal Division of the Legislative Counsel Bureau.

EXHIBIT B-3 - Transportation Issues Document consists of 1 page.
☒ Entire document provided.
 A copy of the complete document is available through the Research Library (775/684-6827) or e-mail library@leg.state.nv.us.
 Meeting Date: 2/19/08

APPENDIX C

Suggested Legislation

APPENDIX C

Suggested Legislation

The following Bill Draft Request will be available during the 2009 Legislative Session, or can be accessed after “Introduction” at the following website:
<http://www.leg.state.nv.us/75th2009/BDRList/>

BDR 43–363	Provides for the Imposition of an Additional Fee Against Persons Who Cause Certain Vehicular Accidents.
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