

2. The department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the state controller, money in the liquor tax account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

369.173 Distribution and apportionment of money collected from tax on certain liquor. The department shall apportion and the state controller shall distribute, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The department shall apportion that money within the counties as follows:

1. If there are no incorporated cities within the county, the entire amount must go into the county treasury.

2. If there is one incorporated city within the county the money must be apportioned between the city and the county on the basis of the population of the city and the population of the county excluding the population of the city.

3. If there are two or more incorporated cities within the county, the entire amount must be apportioned among the cities in proportion to their respective populations.

4. In Carson City the entire amount must go into the city treasury.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390)

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

369.174 Transfer of money collected from tax on certain liquor to account for alcohol and drug abuse in department of human resources' gift fund. Each month, the state controller shall transfer to the account for alcohol and drug abuse in the department of human resources' gift fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$1.90 per wine gallon.

(Added to NRS by 1981, 897)

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations of the department. A refund or credit for the excise tax paid on such liquor shall be allowed the wholesale dealer.

(Added to NRS by 1965, 303; A 1975, 1705)

sellers of liquor, 1931 NCL § 3691 (cf. NRS 268.090), authorizing municipal license tax on liquor establishments, statute providing that municipal regulation supersedes authority of county liquor boards, and sections of city charter. *Norman v. City of Las Vegas*, 64 Nev. 38, 177 P.2d 442 (1947)

ATTORNEY GENERAL'S OPINIONS.

County license may be required in addition to state license. Wholesaler of liquor may be required to obtain county license in addition to state license. AGO A-67 (6-29-1940)

EXCISE TAXES

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Intoxicating Liquors ⇐ 89 to 97.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 199 to 212.

369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$2.05 per wine gallon or proportionate part thereof.
2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, 75 cents per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 40 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 9 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514)

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 94.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 205, 206.

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not

purchaser. Liquor other than beer, sold by licensed Nevada wholesaler to Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on importer, rather than purchaser. AGO 54 (11-23-1971)

369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.

2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by licensed Nevada wholesaler to Armed Forces

instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on importer, rather than purchaser. AGO 54 (11-23-1971)

100.065. If security is provided in the form of a savings certificate, certificate of deposit or investment certificate, the certificate must state that the amount is unavailable for withdrawal except upon order of the department. The department shall deposit all cash and bonds of the United States or of the State of Nevada received pursuant to this subsection with the state treasurer as custodian.

4. Upon application and a satisfactory showing, the department may increase or decrease the amount of a bond required by subsection 1 or 2, based on the amount of excise tax precollected or payments deferred, respectively, by the wholesale cigarette dealer.

5. The department may waive the requirement of the bond required by subsection 1 or 2, whenever a licensed wholesale cigarette dealer has maintained a satisfactory record of payment of excise taxes or deferred payments, respectively, for a period of 5 consecutive years.

(Added to NRS by 1961, 676; A 1967, 855; 1975, 1714; 1977, 785; 1989, 1072, 2184, 2190)

ADMINISTRATIVE REGULATIONS.

NAC 370.110, regarding security for payment of tax.

WEST PUBLISHING CO.

Licenses ⇐ 26.
WESTLAW Topic No. 238.
C.J.S. Licenses § 42.

370.160 Counties, cities and towns may require business licenses. This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

County authority generally, NRS 244.335.

WEST PUBLISHING CO.

Licenses ⇐ 5 1/4, 5 1/2.
WESTLAW Topic No. 238.
C.J.S. Licenses §§ 9 to 12.

370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 17.5 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on his premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287)

WEST PUBLISHING CO.

Taxation ⇐ 1292.
WESTLAW Topic No. 371.
C.J.S. Licenses §§ 30, 47, 48.

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for whole-

sale dealer's license to import cigarettes into this state does not apply to person who places cigarettes in free port warehouse in this state because, under free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for purposes of imposing cigarette tax (see NRS 370.165) to be collected through licensees. Licensing requirement applies only when cigarettes are reconsigned to

destination within this state. AGO 79-16 (7-24-1979)

370.170 Revenue stamp to be affixed to each package or container of cigarettes. Except as otherwise provided in this chapter, it is unlawful for any person to give, sell or offer to give or sell any cigarettes in this state unless there is affixed to each of the packages, packets or containers an adhesive Nevada cigarette revenue stamp or a similar stamp affixed by a metered stamping machine approved by and registered with the department for the amount of the tax on all of the cigarettes contained in the package or other container.

[Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142]—(NRS A 1959, 116; 1961, 675; 1969, 1131; 1975, 1715; 1983, 709; 1985, 470)

ATTORNEY GENERAL'S OPINIONS.

Stamps not required for out-of-state sale to purchaser in Nevada. Cigarettes sold by out-of-state seller and shipped to consumer in

Nevada need not bear revenue stamps required by NRS 370.170. (But see NRS 370.350 and 370.360.) AGO 863 (2-6-1950)

370.180 Design and printing of revenue stamps; use of metered stamping machine.

1. The department shall:

(a) Design a suitable stamp or stamps for the purpose of this chapter.

(b) From time to time, have as many revenue stamps printed as may be required.

2. The use of a metered stamping machine approved by and registered with the department shall be subject to such regulations as prescribed by the department.

[3:192:1947; A 1951, 124] + [Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142] + [Part 10:192:1947; A 1951, 124]—(NRS A 1971, 1165; 1975, 1715)

ADMINISTRATIVE REGULATIONS.

NAC 370.030, regarding use of stamping machine.

370.190 Sale of revenue stamps by department; payment for revenue stamps or metered machine impressions; regulations.

1. The department may sell Nevada cigarette revenue stamps to a licensed dealer. As payment for the stamps, the department shall deduct from the excise tax collected from the dealer the actual cost incurred by the department for the stamps and for making the sale.

2. Payment for the revenue stamps or metered machine impressions must be made at the time of purchase unless the wholesale dealer has been authorized to defer payments by the department. A wholesale dealer may apply to the department for authorization to defer payments for revenue stamps or metered machine impressions at any time.

3. The department may provide by regulation for payment of the tax by manufacturers without the use of stamps on gifts or samples sent into Nevada when plainly marked "Tax Paid."

[Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142] + [Part 10:192:1947; A 1951, 124] + [10.1:192:1947; added 1951, 124]—(NRS A 1971, 1165; 1975, 1715; 1977, 785; 1983, 320; 1989, 2185)

370.255 Dealer to maintain and preserve records of cigarettes received, sold or distributed. Each dealer authorized to purchase or affix cigarette revenue stamps shall maintain records of all cigarettes received, sold or distributed by him. Each dealer shall also obtain and keep receipts, freight bills, invoices and other documents necessary to substantiate his records. Records and documents shall be kept at the dealer's place of business for not less than 4 years unless the department authorizes, in writing, their earlier removal or destruction.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 786; 1993, 2473)

WEST PUBLISHING CO.

Taxation ⇐ 1313.

WESTLAW Topic No. 371.

C.J.S. Licenses § 49.

370.257 Audit of records by department. The department may audit the records of each dealer authorized to purchase or affix cigarette revenue stamps to determine that the dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709)

370.260 Cigarette tax account: Remittances; appropriation and apportionment.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the department in the form of remittances payable to the department.

2. The department shall:

(a) As compensation to the state for the costs of collecting the taxes and license fees, transmit each month the sum the legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the state treasurer for deposit to the credit of the department. The deposited money must be expended by the department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 12.5 mills per cigarette to the state treasurer for deposit to the credit of the account for the tax on cigarettes in the state general fund.

(c) Transmit the balance of the payments each month to the state treasurer for deposit to the credit of the cigarette tax account in the intergovernmental fund.

(d) Report to the state controller monthly the amount of collections.

3. The money in the cigarette tax account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations. The amount in the account which was collected during the preceding month must be apportioned by the department and distributed by the state controller as follows:

(a) In a county whose population is 6,000 or more:

(1) If there are no incorporated cities within the county, the entire amount must go into the county treasury.

(2) If there is one incorporated city within the county the money must be apportioned between the city and the county on the basis of the population of the city and the population of the county excluding the population of the city.

(3) If there are two or more incorporated cities within the county, the entire amount must be apportioned among the cities in proportion to their respective populations.

(b) In a county whose population is less than 6,000:

(1) If there are no incorporated cities or unincorporated towns within the county, the entire amount must go into the county treasury.

(2) If there is one incorporated city or one unincorporated town within the county the money must be apportioned between the city or town and the county on the basis of the population of the city or town and the population of the county excluding the population of the city or town.

(3) If there are two or more incorporated cities or unincorporated towns or an incorporated city and an unincorporated town within the county, the entire amount must be apportioned among the cities or towns in proportion to their respective populations.

(c) In Carson City the entire amount must go into the city treasury.

4. For the purposes of this section, "unincorporated town" means only those towns governed by town boards organized pursuant to NRS 269.016 to 269.019, inclusive.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287)

WEST PUBLISHING CO.

Taxation ⇐ 1344.

WESTLAW Topic No. 371.

C.J.S. Licenses § 56.

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where legislature amended NRS 370.260, which provides formula for appropriating moneys in ciga-

rette tax fund to local governments, and state controller began disbursing funds according to new formula but then withheld such funds on grounds that moneys in state general fund on effective date of amendment should have been disbursed under old formula, writ of mandamus issued because statute, as amended, clearly indicated legislative intent to disburse all funds according to new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

370.270 Duties of retail dealers and vending machine operators; unlawful possession of unstamped cigarettes; seizure, stamping and sale of unstamped cigarettes to licensed wholesalers; seizure and sale of vending machines.

1. Every retail dealer making a sale to a customer shall, at the time of sale, see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

2. Every cigarette vending machine operator placing cigarettes in his coin-operated cigarette vending machines for sale to the ultimate consumers shall at the time of placing them in his machine see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

3. No unstamped packages, packets or containers of cigarettes may lawfully be accepted or held in the possession of any person, except as authorized by law or regulation. For the purposes of this subsection, "held in possession" means:

(a) In the actual possession of the person; or

370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 17.5 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287)

370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the department under such regulations as may be prescribed by the department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

WEST PUBLISHING CO.

Taxation ⇐ 1331.

WESTLAW Topic No. 371.

C.J.S. Licenses § 51.

SALE OF CIGARETTES BY WHOLESALE DEALER

WEST PUBLISHING CO.

Trade Regulation ⇐ 891 to 898.

WESTLAW Topic No. 382.

C.J.S. Trade-Marks, Trade-Names, and
Unfair Competition §§ 240 to 245.

370.371 Prevention of competition by wholesale dealer; purchase of cigarettes below cost by retail dealer; penalty; prima facie evidence.

1. A wholesale dealer shall not engage in predatory pricing with intent to injure competitors or destroy or lessen competition substantially by:

(a) Advertising, offering to sell or selling at wholesale, cigarettes at less than the cost to the wholesale dealer; or

(b) Offering any rebate or concession in price or giving any rebate or concession in price in connection with the sale of cigarettes.

2. A retail dealer shall not engage in predatory pricing with the intent to injure competitors or destroy or lessen competition substantially by:

(a) Inducing, attempting to induce, procuring or attempting to procure the purchase of cigarettes at a price less than the cost to the wholesale dealer; or

(b) Inducing, attempting to induce, procuring or attempting to procure any rebate or concession in connection with the purchase of cigarettes.

3. A person who violates the provisions of this section shall be punished by a fine of not more than \$50 for each offense.

4. Evidence of:

(a) An advertisement, an offer to sell or the sale of cigarettes by a wholesale dealer at less than the cost to him;

(b) An offer of a rebate in price, the giving of a rebate in price, an offer of a concession or the giving of a concession in connection with the sale of cigarettes; or

(c) The inducement, attempt to induce, procurement or attempt to procure the purchase of cigarettes at a price less than the cost to the wholesale dealer,

WEST PUBLISHING CO.

Taxation ⇐ 105 1/2.
WESTLAW Topic No. 371.
C.J.S. Taxation §§ 1079 et seq.

ATTORNEY GENERAL'S OPINIONS.

Transfer of possessory interest in unpatented mining claim subject to transfer tax. Although unpatented mining claim is exempt from property tax under NRS 361.075, such claims are property and transfer of possessory interest in such claim is subject to real estate transfer tax imposed by NRS ch. 375. AGO 505 (4-30-1968)

Tax applicable to land sale contracts. Real property transfer tax imposed by NRS ch. 375 is applicable to contracts of sale of real property. AGO 41 (8-19-1971), AGO 45 (10-7-1971)

Purchaser not entitled to credit on price for existing mortgage which is not assumed. In computing tax on transfer of real property imposed pursuant to NRS ch. 375, purchaser of property is not entitled to credit on purchase price for amount of existing mortgage he does not assume. AGO 86-4 (2-10-1986)

375.010 Definitions. The following terms, wherever used or referred to in this chapter, have the following meaning unless a different meaning clearly appears in the context:

1. "Deed" means every instrument in writing, except a last will and testament, whatever its form, and by whatever name it is known in law, by which title to any estate or present interest in real property, including a water right, permit, certificate or application, is conveyed or transferred to, and vested in, another person, but does not include a lease for any term of years or an easement.

2. "Value" means:

(a) In the case of any deed not a gift, the amount of the full, actual consideration paid or to be paid, excluding the amount of any lien or liens assumed.

(b) In the case of a gift, or any deed with nominal consideration or without stated consideration, the estimated price the real property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

(Added to NRS by 1967, 1759; A 1985, 515; 1989, 1503; 1995, 438)

ADMINISTRATIVE REGULATIONS.

Tax on Transfers of Real Property, NAC 375.010 et seq.

WEST PUBLISHING CO.

Taxation ⇐ 105 1/2, 347.2.
WESTLAW Topic No. 371.
C.J.S. Taxation §§ 410, 1079 et seq.

ATTORNEY GENERAL'S OPINIONS.

Transfer by deed in lieu of foreclosure taxable to extent of value of property. Where

real property is transferred by deed in lieu of foreclosure to mortgagee not exempt from transfer tax by NRS 375.090, transfer is taxable to extent of value of property as defined in NRS 375.010 because by acceptance of such deed, mortgagee is giving up rights which presumptively are worth amount of mortgage indebtedness and which would otherwise remain secured. AGO 513 (5-16-1968)

375.020 Imposition and rate.

1. A tax, at the rate of 65 cents for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining on the interest or property at the time of sale, exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640)

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to Secretary of Housing and Urban Development, no real estate transfer tax is

imposed under NRS 375.020 because transfers to United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

375.025 Additional tax in certain counties.

1. In addition to all other taxes imposed on transfers of real property, a board of county commissioners in each county whose population is 100,000 or more but less than 400,000, may by ordinance, but not as in a case of emergency, impose a tax at the rate of up to 1/10 of 1 percent of the value thereof on each deed by which any residential lands, tenements or other residential realty is granted, assigned, transferred or otherwise conveyed to or vested in another person, after receiving the approval of a majority of the registered voters of the county voting on the question at a primary, general or special election. A county may combine this question with questions submitted pursuant to NRS 376A.040, 376A.050 and 376A.070 or any combination thereof.

2. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.

3. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he shall deposit all of the proceeds from the tax imposed pursuant to this section in the county general fund to be used in the manner specified in NRS 375.075.

4. Before the tax may be imposed, an open-space plan must be adopted by the board of county commissioners pursuant to NRS 376A.020 and the adopted open-space plan must be endorsed by the city council of each incorporated city within the county.

(Added to NRS by 1991, 2052; A 1993, 1071)

375.030 Payment of tax required before recordation of deed. If any deed evidencing a transfer of title subject to the tax imposed by NRS 375.020 is offered for recordation, the county recorder shall compute the amount of the tax due and shall collect that amount before acceptance of the deed for recordation.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504)

375.060 Declaration of value. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompa-

nied by a declaration of value made on a form prescribed by the Nevada tax commission.

(Added to NRS by 1967, 1761; A 1989, 1504)

ADMINISTRATIVE REGULATIONS.

Tax on Transfers of Real Property, NAC
375.010 et seq.

375.070 Disposition of proceeds.

1. The county recorder shall transmit the proceeds of the real property transfer tax at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the state treasurer who shall deposit that amount in the account for low-income housing created pursuant to NRS 319.500.

(b) The remaining proceeds must be transmitted to the county treasurer, who shall in Carson City, and in any county where there are no incorporated cities, deposit them all in the general fund, and in other counties deposit 25 percent of them in the general fund and apportion the remainder as follows:

(1) If there is one incorporated city in the county, between that city and the county general fund in proportion to the respective populations of the city and the unincorporated area of the county.

(2) If there are two or more cities in the county, among the cities in proportion to their respective populations.

2. If there is any incorporated city in a county, the county recorder shall charge each city a fee equal to 2 percent of the real property transfer tax which is transferred to that city.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643)

WEST PUBLISHING CO.

Taxation — 911.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 1060, 1061, 1086.

375.075 Additional tax in certain counties: Disposition and use of proceeds.

1. The money received by the county from the tax imposed pursuant to NRS 375.025 and any applicable penalty or interest must be retained by the county, or remitted to a city or general improvement district in the county, and used as provided in this section.

2. The money received by a county, city or general improvement district pursuant to subsection 1 must only be used to pay the cost of:

(a) The acquisition of land in fee simple for development and use as open-space land;

(b) The acquisition of the development rights of land identified as open-space land;

(c) The creation of a trust fund for the acquisition of land or development rights of land pursuant to paragraph (a) or (b);

(d) The principal and interest on notes, bonds or other obligations issued by the county, city or general improvement district for the acquisition of land or development rights of land pursuant to paragraph (a) or (b); or

(e) Any combination of the uses set forth in paragraphs (a) to (d), inclusive.

CHAPTER 377

CITY-COUNTY RELIEF TAX

- 377.010** Short title.
 - 377.020** Definitions.
 - 377.030** County ordinance imposing tax: Enactment; date of imposition of tax.
 - 377.040** County ordinance imposing tax: Mandatory provisions.
 - 377.050** Remittances to department; deposits in sales and use tax account; transfers.
 - 377.055** Distribution of basic city-county relief tax.
 - 377.057** Distribution of supplemental city-county relief tax.
 - 377.060** Redistribution by department.
 - 377.070** Department may act for counties.
 - 377.080** Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.
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CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Board of county commissioners includes board of supervisors of Carson City, NRS 0.035
Emergency fund for city-county relief tax, NRS 354.5988
Floods, districts for control of, imposition of tax, NRS 543.600
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume II
Motor vehicles, collection of tax upon application for registration, NRS 482.225
Sales and use taxes, NRS ch. 372
Watercraft, NRS 488.075

ADMINISTRATIVE REGULATIONS.

Sales and Use Taxes, Chapter 372 of NAC.

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of county-wide retail sales tax for benefit of cities, pursuant to NRS ch. 377, did not deprive retailer located in unincorporated area of county of his property without due process of law; because tax was paid by customers, and inequality of distribution of proceeds of tax did not constitute denial of due process since residents of unincorporated area may well receive substantial benefits from tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact local sales tax ordinance upon petition by majority of governing body of each city within county, was not unconstitutional delegation of legislative power, because statute left nothing to discretion of county commissioners. Enactment of ordinance, terms of which were substantially prescribed by statute, was mandatory after performance of ministerial act of ascertaining number and proper execution of petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in jackpot payout from special slot machines because coins

are used as medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders, to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. Retailer may not deduct "port fees" paid to local government authority for privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from sale of taxable tangible personal property. Payment of such fees is legal responsibility of retailer, and fees are part of cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. Department of taxation is preempted by federal law from taxing or otherwise regulating sale of imported goods or domestically produced beverages and cigarettes at "duty free" store located in international airport, where products are intended for export and will be immediately taken from United States for consumption elsewhere. Therefore, business operations of "duty free" store are not subject to provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law does not preempt state's ability to impose business license tax on "duty free" store's activities in Nevada pursuant to NRS ch. 364A. AGO 92-20 (2-21-1992)

377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.

(Added to NRS by 1969, 1135; A 1975, 28)

377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first month following the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294)

NRS CROSS REFERENCES.

"Board of county commissioners" includes board of supervisors of Carson City, NRS 0.035.

377.040 County ordinance imposing tax: Mandatory provisions. The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining amount of sales or use tax on new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, used vehicle trade-in allowance given by retailer must be deducted from sale price of new vehicle (see NRS 374.070). How-

ever, 2 percent sales tax imposed pursuant to NRS 372.105 must be applied to entire sales price of new vehicle without deduction for used vehicle trade-in allowance. Rule applies to all retailers who give trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. AGO 92-15 (12-31-1992)

377.050 Remittances to department; deposits in sales and use tax account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances made 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 transfer from the sales and use tax account 1 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the state general fund, before making the

distributions required by NRS 377.055 and 377.057, as compensation to the state for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993)

377.055 Distribution of basic city-county relief tax.

1. The department, shall monthly determine for each county an amount of money equal to the sum of:

(a) Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050; and

(b) That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance.

2. The department shall apportion and the state controller shall remit the amount determined for each county in the following manner:

(a) If there is one incorporated city in the county, apportion the money between the city and the county general fund in proportion to the respective populations of the city and the unincorporated area of the county.

(b) If there are two or more cities in the county, apportion all such money among the cities in proportion to their respective populations.

(c) If there are no incorporated cities in the county, remit the entire amount to the county treasurer for deposit in the county general fund.

3. The provisions of subsection 2 do not apply to Carson City, where the treasurer shall deposit the entire amount determined for the city and received from the state controller in the general fund.

4. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the privilege tax payable by the buyer upon that vehicle is distributed.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599)

377.057 Distribution of supplemental city-county relief tax.

1. The state controller, acting upon the relevant information furnished by the department, shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, except as otherwise provided in subsection 2:

(a) For Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, distribute to each county an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal

year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution, whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 10. If the United States Bureau of the Census issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) For all other counties, distribute the amount remaining after making the distributions required by paragraph (a) to each county in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the state controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1, may file a request with the Nevada tax commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1, and must be accompanied by evidence which supports the granting of the waiver. The commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must then be apportioned among the several local governments therein, including the county and excluding the school district, any district created to provide a telephone number for emergencies, any district created under chapter 318 of NRS to furnish emergency medical services, any redevelopment agency, any tax increment area and any other local government excluded by specific statute, in the proportion which each local government's basic

ad valorem revenue bears to the total basic ad valorem revenue of all these local governments.

5. As used in this section, the "basic ad valorem revenue" of each local government, except as otherwise provided in subsection 6 of NRS 354.5987, is its assessed valuation, including assessed valuation attributable to a redevelopment agency or tax increment area but excluding the portion attributable to the net proceeds of minerals, for the year of distribution, multiplied by the rate levied on its behalf for the fiscal year ending June 30, 1981, for purposes other than paying the interest on and principal of its general obligations. For the purposes of this paragraph:

(a) A county whose actual tax rate, for purposes other than debt service, for the fiscal year ending on June 30, 1981, was less than 50 cents per \$100 of assessed valuation is entitled to the use of a rate not greater than 80 cents per \$100 of assessed valuation.

(b) A fire district in such a county whose tax rate was more than 50 cents per \$100 of assessed valuation is entitled to the use of a rate not greater than \$1.10 per \$100 of assessed valuation.

6. For the purposes of determining basic ad valorem revenue, the assessed valuation of a fire protection district includes property which was transferred from private ownership to public ownership after July 1, 1986, pursuant to:

(a) The Santini-Burton Act, Public Law 96-586; or

(b) Chapter 585, Statutes of Nevada 1985, at page 1866, approved by the voters on November 4, 1986.

7. On or before February 15 of each year, the executive director shall provide to each local government a preliminary estimate of the revenue it will receive from the supplemental city-county relief tax in the next fiscal year.

8. On or before March 15 of each year, the executive director shall:

(a) Make an estimate of the receipts from the supplemental city-county relief tax on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles; and

(b) Provide to each local government an estimate of the tax that local government would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

9. A local government may use the estimate provided by the executive director pursuant to subsection 8 in the preparation of its budget.

10. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda	53,093
Lander	155,106
Lincoln	72,973
Lyon	356,858
Mineral	118,299
Nye	296,609
Pershing	96,731
Storey	69,914
White Pine	158,863

11. As used in this section, unless the context otherwise requires:

(a) "Local government" includes a fire protection district organized pursuant to chapter 473 of NRS.

(b) "Local government" does not include the Nevada rural housing authority.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184)

REVISER'S NOTES.

Ch. 491, Stats. 1991, which substantially amended the formula for the distribution of the supplemental city-county relief tax, became effective on June 28, 1991, and contains the following preamble not included in NRS:

"WHEREAS, In 1981, the Nevada Legislature substantially revised the laws governing the financial structure of the local governments of this state; and

WHEREAS, As part of that revision the supplemental city-county relief tax was imposed at the rate of 1.75 percent of taxable sales and a formula was enacted which allocated the revenue from that tax among the local governments; and

WHEREAS, The amount of property taxes that each local government was allowed to receive was reduced by an amount equal to the amount of revenue from the supplemental city-county relief tax that was allocated to that local government; and

WHEREAS, Various other controls were also instituted that limited the amount of revenue which could be received by a local government; and

WHEREAS, The formula for the distribution of the supplemental city-county relief tax was based upon the replacement of equal amounts of property tax revenue and did not attempt to return a particular portion of the proceeds of the sales and use tax to the area in which they were collected; and

WHEREAS, This legislature hereby finds and determines that it is more equitable to distribute the revenue from the supplemental city-county relief tax to the counties in which it was collected and to counties in which the persons who pay the tax may reside; and

WHEREAS, The changes in the formula to accomplish the new goals necessitate changes that are different for each county and will cause shortfalls in revenue in some medium-sized counties which must be made up with new tax revenue; and

WHEREAS, It is in the best interests of this state to continue to limit the total revenues received by local governments and therefore it is necessary to authorize new taxes only for certain medium-sized counties to retain the balance and ensure equity and fairness in taxation throughout the state; and

WHEREAS, The legislature finds and declares that a general law cannot be made applicable to the situation because of the economic diversity of the local governments of this state, the unusual growth patterns in certain of those local governments and the special conditions experienced in certain counties related to the need to provide basic services;"

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 22. For the fiscal year 1991-1992, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas.....	\$591,952
Esmeralda	54,094
Eureka	154,852
Lincoln	74,349
Lyon	363,589
Mineral	120,530
Nye	302,204
Pershing	98,556
Storey	71,233
White Pine	161,860"

Ch. 491, Stats. 1991, as amended by Ch. 610, Stats. 1991, and Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 23. For the fiscal year 1991-1992, after determining the amount of the distributions required by NRS 377.057, as amended by this act, and section 22 of this act each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City.....	\$93,943
Churchill	57,881
Clark	187,047
Elko	257,394
Humboldt.....	97,414
Lander	4,134

2. Increase the distribution for Washoe County by \$697,813."

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

“Sec. 24. For the fiscal year 1992-1993, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$57,113
Churchill	56,681
Elko	133,738
Humboldt.....	84,092
Lander	4,134

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$187,276
Washoe	148,482

Sec. 24.1. For the fiscal year 1993-1994, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$43,421
Churchill	11,064
Elko	100,935
Eureka	287
Humboldt.....	63,447
Lander	3,100

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$174,837
Washoe	47,417

Sec. 24.2. For the fiscal year 1994-1995, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$28,557
Churchill	10,766
Elko	66,868
Humboldt.....	42,046
Lander	2,066

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$902
Washoe	149,401

Sec. 24.3. For the fiscal year 1995-1996, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$14,278
Churchill	14,170

Elko	33,435
Humboldt.....	21,023
Lander	1,033

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$451
Washoe	83,488

Sec. 24.5. The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by sections 23 to 24.3, inclusive, of this act must be excluded from the amount distributed in the immediately preceding year for the purposes of calculating the amount to be distributed in the following year pursuant to paragraph (a) of subsection 1 of NRS 377.057.

Sec. 25. For the fiscal year 1991-1992, the amount by which the total receipts of the supplemental city-county relief tax exceed \$266,531,950 must be distributed among Carson City and Churchill, Clark, Elko, Humboldt and Lander Counties in the proportion which the amount of the tax collected since July 1, 1991, in that county bears to the total amount collected since July 1, 1991, in those counties.

Sec. 39. 1. The department of taxation shall provide estimates of the amount by which the proceeds from the supplemental city-county relief tax that will be distributed pursuant to the provisions of this act for any local government in any fiscal year will exceed the amount that it would have received without the provisions of this act in the same fiscal year.

2. Using the estimates provided by the department of taxation pursuant to subsection 1, the governing body of each local government that will receive more proceeds from the supplemental city-county relief tax pursuant to the provisions of this act in any fiscal year than it would have received without the provisions of this act in the same fiscal year shall hold a public hearing on the use of the additional proceeds before any portion of the additional proceeds is appropriated.

3. The governing body shall publish notice of the hearing not less than 5 nor more than 10 days before the date of the hearing in a newspaper of general circulation in the county. The notice must be at least equal in size to one-quarter of the size of a normal newspaper page and must include:

- (a) The date, time and location of the hearing;

- (b) The amount of additional revenue resulting from the provisions of this act;

- (c) The effect upon property tax rates if the additional revenue stated pursuant to paragraph (b) were used to reduce property taxes; and

- (d) The proposed use of the money.”

Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 5. 1. For the fiscal year 1993-1994, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$601,255
Esmeralda	54,505
Lander	155,106
Lincoln	75,621
Lyon	373,175
Mineral	121,493
Nye	309,947
Pershing	99,743
Storey	72,564
White Pine	163,185

2. For the fiscal year 1994-1995, the amounts specified in subsection 1 for the following counties must be reduced by the indicated amounts before making the calculations required by paragraph (a) of subsection 1 of NRS 377.057:

Douglas	\$20,262
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Esmeralda	1,412
Lincoln	2,648
Lyon	16,317
Mineral	3,194
Nye	13,338
Pershing	3,012
Storey	2,650
White Pine	4,322

The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by this subsection must be included for the purpose of calculating the amount to be distributed for the fiscal year 1995-1996.

Sec. 16. The board of county commissioners of Eureka County may, on or before February 20, 1994, file a request with the Nevada tax commission for a waiver of the requirements of subsection 2 of NRS 377.057. The request is subject to the requirements of NRS 377.057, as amended by section 1 of this act. If the Nevada tax commission grants the waiver, the county is entitled to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 of NRS 377.057 beginning on July 1, 1994. The amount of the distribution must be calculated as if the county had received its distributions pursuant to paragraph (a) for each year beginning with the fiscal year 1991-1992."

377.060 Redistribution by department. The department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

377.080 Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.

1. A local government which receives revenue from the supplemental city-county relief tax pursuant to NRS 377.057 may pledge not more than 15 percent of that revenue to the payment of any general obligation bond or revenue bond issued by the local government pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

(Added to NRS by 1991, 2327)

requisite for the purposes of this chapter, and shall prepay all transportation charges thereon.

[Part 3:202:1931; A 1953, 105]—(NRS A 1961, 129)

482.170 Records of department concerning registration and licensing.

Except as otherwise provided in NRS 481.063 and 485.316, all personal information in the records of registration and licensing in the offices of the department is confidential and must not knowingly be disclosed by the department.

[4:202:1931; 1931 NCL § 4435.03]—(NRS A 1991, 487; 1993, 2479; 1995, 1929)

ATTORNEY GENERAL'S OPINIONS.

Files containing applications for drivers' licenses are public records. Pursuant to NCL § 5620 (cf. NRS 239.010), files of motor vehicle license division containing applications for driv-

ers' licenses are public records and as such are open to public during business hours for inspection and copying, subject to reasonable regulation and supervision. (See NRS 482.170.) AGO B-89 (3-26-1942), cited, AGO 89-1 (2-6-1989)

482.171 List of registered owners to be provided for selection of jury; reimbursement of department.

1. The department shall provide a list of registered owners of motor vehicles in any county upon the request of a district judge of the judicial district in which the county lies for his use for purposes of jury selection.

2. The court which requests the list shall reimburse the department for the reasonable cost of the list.

(Added to NRS by 1977, 739)

482.173 Destruction of certificates of registration authorized.

1. Notwithstanding the provisions of NRS 239.080, the director may order the destruction of certificates of registration 1 year after they are no longer effective.

2. The department shall keep a record showing when such certificates are destroyed.

(Added to NRS by 1965, 168)

482.175 Validity of registration: Powers and duties of department and registered dealers. The department and the officers and deputies thereof and registered dealers shall examine and to the best of their ability determine the genuineness and regularity of every registration and transfer of registration of a vehicle as provided in this chapter, in order that every certificate issued for a vehicle must contain true statements of the ownership thereof, and to prevent the registration of a vehicle by any person not entitled thereto. The department or a registered dealer may require any applicant to furnish such information in addition to that contained in the application as may be necessary to satisfy the department of the truth and regularity of the application.

[Part 7:202:1931; 1931 NCL § 4435.06]—(NRS A 1995, 1861)

482.180 Creation of motor vehicle fund; deposits and transfers; appropriations; distribution of privilege tax among counties; commissions on collection of tax.

1. The motor vehicle fund is hereby created as an agency fund. Except as otherwise provided by a specific statute, all money received or collected by the

department must be deposited in the state treasury for credit to the motor vehicle fund.

2. The interest and income on the money in the motor vehicle fund, after deducting any applicable charges, must be credited to the state highway fund.

3. Any check accepted by the department in payment of vehicle privilege tax or any other fee required to be collected under this chapter must, if it is dishonored upon presentation for payment, be charged back against the motor vehicle fund or the county to which the payment was credited, in the proper proportion.

4. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of the appropriation the department shall pay every item of expense.

5. The privilege tax collected on vehicles subject to the provisions of chapter 706 of NRS and engaged in interstate or intercounty operation must be distributed among the counties in the following percentages:

Carson City	1.07 percent	Lincoln	3.12 percent
Churchill	5.21 percent	Lyon	2.90 percent
Clark	22.54 percent	Mineral	2.40 percent
Douglas	2.52 percent	Nye	4.09 percent
Elko	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey19 percent
Eureka	3.10 percent	Washoe	12.24 percent
Humboldt	8.25 percent	White Pine	5.66 percent
Lander	3.88 percent		

The distributions must be allocated among local governments within the respective counties pursuant to the provisions of NRS 482.181.

6. As commission to the department for collecting the privilege tax on vehicles subject to the provisions of this chapter and chapter 706 of NRS, the department shall deduct and withhold 1 percent of the privilege tax collected by a county assessor and 6 percent of the other privilege tax collected.

7. When the requirements of this section and NRS 482.181 have been met, and when directed by the department, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

8. If a statute requires that any money in the motor vehicle fund be transferred to another fund or account, the department shall direct the controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990)

NRS CROSS REFERENCES.

Motor carriers, NRS chapter 706.

WEST PUBLISHING CO.

Automobiles ⇐ 45.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles § 136.

482.181 Privilege taxes: Certification of amount collected each month; distribution. [Effective until July 1, 2000.]

1. Except as otherwise provided in subsection 4, the department shall certify monthly to the state board of examiners the amount of the basic and supplemental privilege taxes collected for each county by the department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental privilege tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic privilege tax within a county must be made to local governments, as defined in NRS 354.474, except redevelopment agencies and tax increment areas, in the same ratio as all property taxes were levied in the county in the previous fiscal year, but the State of Nevada is not entitled to share in that distribution and at least 5 percent of the basic privilege tax disbursed to a county must be deposited for credit to the county's general fund. For the purpose of this subsection, the taxes levied by each local government are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. An amount equal to any basic privilege tax distributed to a redevelopment agency or tax increment area in the fiscal year 1987-1988 must continue to be distributed to that agency or area as long as it exists but must not be increased.

5. Local governments, other than incorporated cities, are entitled to receive no distribution of basic privilege tax if the distribution to the local government is less than \$100. Any undistributed money accrues to the county general fund of the county in which the local government is located.

6. The department shall make distributions of basic privilege tax directly to counties, county school districts and incorporated cities. Distributions for other local governments within a county must be paid to the counties for distribution to the other local governments.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2747)

WEST PUBLISHING CO.

Automobiles ⇌ 49.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles §§ 143 et seq.

482.181 Privilege taxes: Certification of amount collected each month; distribution; tax rate of unincorporated town for which Nevada tax commission establishes allowed revenue from taxes ad valorem or basic ad valorem revenue. [Effective July 1, 2000.]

1. Except as otherwise provided in subsection 5, the department shall certify monthly to the state board of examiners the amount of the basic and supplemental privilege taxes collected for each county by the department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental privilege tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic privilege tax within a county must be made to local governments, as defined in NRS 354.474, except redevelopment agencies and tax increment areas, in the same ratio as all property taxes were levied in the county in the previous fiscal year, but the State of Nevada is not entitled to share in that distribution and at least 5 percent of the basic privilege tax disbursed to a county must be deposited for credit to the county's general fund. For the purpose of this subsection, the taxes levied by each local government are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. The tax rate for the fiscal year beginning on July 1, 1980, of an unincorporated town created after July 1, 1980, for which the Nevada tax commission establishes the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987 shall be deemed to be the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. An amount equal to any basic privilege tax distributed to a redevelopment agency or tax increment area in the fiscal year 1987-1988 must continue to be distributed to that agency or area as long as it exists but must not be increased.

6. Local governments, other than incorporated cities, are entitled to receive no distribution of basic privilege tax if the distribution to the local government is less than \$100. Any undistributed money accrues to the county general fund of the county in which the local government is located.

7. The department shall make distributions of basic privilege tax directly to counties, county school districts and incorporated cities. Distributions for other local governments within a county must be paid to the counties for distribution to the other local governments.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747, effective July 1, 2000)

482.183 Motor vehicle revolving account: Creation; use. The motor vehicle revolving account in the amount of \$40,000 is hereby created and must be used for change in the main and branch offices.

(Added to NRS by 1963, 174; A 1973, 221; 1975, 211; 1979, 112; 1983, 1242; 1987, 1144; 1995, 100)

ORIGINAL AND RENEWAL OF REGISTRATION

WEST PUBLISHING CO.
Automobiles ⇐ 39.

WESTLAW Topic No. 48A.
C.J.S. Motor Vehicles § 101.

482.205 Registration required for certain vehicles. Except as otherwise provided in this chapter, every owner of a motor vehicle, trailer or semitrailer intended

NRS 354.598743 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government that no longer exists. Except as otherwise provided in NRS 354.598747, if one or more local governments assume the functions previously performed by a local government that no longer exists, the Nevada tax commission shall add to the allowed revenue from taxes ad valorem otherwise allowable to the local government or local governments pursuant to NRS 354.59811 an amount equal to the allowed revenue from taxes ad valorem for the last fiscal year of existence of the local government whose functions were assumed. If more than one local government assumes the functions, the additional revenue must be divided among the local governments on the basis of the proportionate costs of the functions assumed. The Nevada tax commission shall not allow any increase in the allowed revenue from taxes ad valorem if the increase would result in a decrease in revenue of any local government in the county that does not assume those functions.

(Added to NRS by 1997, 3292)

NRS 354.598747 Calculation of amount distributed from local government tax distribution fund to local government, special district or enterprise district that assumes functions of another local government or district.

1. For the purpose of calculating the amount to be distributed pursuant to the provisions of NRS 360.680 and 360.690 from a county's account in the local government tax distribution fund to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this subsection and subsection 2, the executive director of the department of taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of NRS 360.680 for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the population and average change in the assessed valuation of taxable property that would otherwise be allowed to the local government or special district whose functions are assumed, except any assessed valuation attributable to the net proceeds of minerals, pursuant to subsection 3 of NRS 360.690 to the population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

The Nevada tax commission shall not allow any increase in the allowed revenue from the taxes contained in the county's account in the local government tax distribution fund if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada tax commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of NRS 360.600 to 360.740, inclusive.

3. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1997, 3293)

NRS 354.59875 Calculation and imposition of common levy for unincorporated town.

1. If the board of county commissioners of a county has established a common levy authorized pursuant to NRS 269.5755, it shall calculate the rate of that levy by combining the amount of revenue from taxes ad valorem authorized for each of the unincorporated towns participating in the common levy, including any adjustment permitted by statute or authorized by the Nevada tax commission, and dividing that sum by the combined assessed valuation of those unincorporated towns. The resulting common rate must be imposed on all taxable property located in those unincorporated towns.

2. Whether or not a common levy has been established, each board of county commissioners shall cause to be prepared and made available as a public record a document showing:

- (a) The services provided throughout the county and financed from the rate levied for the county as such; and
- (b) The services provided in each area for which an additional rate is levied and financed from that rate.

(Added to NRS by 1985, 2254)

ADMINISTRATIVE REGULATIONS.

Taxes ad valorem, NAC 354.211

WEST PUBLISHING CO.

Counties ⇐ 192.

WESTLAW Topic No. 104.

C.J.S. Counties § 229.

NRS 354.59881 Limitations on fees applicable to public utilities: Definitions. As used in NRS 354.59881 to 354.59889, inclusive, unless the context otherwise requires, the words and terms defined in NRS 354.59881 to 354.598818, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1995, 2188; A 1997, 1987, 2742)

ATTORNEY GENERAL'S OPINIONS.

State immune from paying fees passed on to customers of public utility. In absence of constitutional or statutory waiver of state's implied immunity from taxation, state and its agencies are immune from paying fees that are imposed on public utility pursuant to NRS 244.335, 268.095 and 354.59881 et seq., and are billed to state as customer of that utility. (N.B., opinion issued before amendment of NRS 354.59887 in 1997.) AGO 96-17 (7-1-1996)

Fees imposed on public utilities are "taxes." Fees that are imposed on public utilities pursuant to NRS 244.335, 268.095, 354.59881 et seq., 709.110 and 709.230 are "taxes" designed for general support of local governments because they are intended primarily to raise revenue and not to regulate industry. AGO 96-17 (7-1-1996)

delinquent, and the further statement that unless the amount due, interest, penalties and costs are paid on or before the time fixed in the notice for the sale, the property, or so much of it as is necessary, will be sold in accordance with law and the notice.

(Added to NRS by 1983, 282)

NRS 360.550 Sale of property for delinquent taxes.

1. At the sale the department shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the personal property and a deed for any real property sold. The bill of sale or deed vests the interest or title of the person liable for the amount in the purchaser.

2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.

(Added to NRS by 1983, 282)

NRS 360.560 Return of excess proceeds of sale; right of other lienholder; state treasurer to act as trustee.

1. If, upon the sale, the money received exceeds the total of all amounts, including interest, penalties and costs due the state, the department shall return the excess to the person liable for the amounts and obtain his receipt.

2. If any person having an interest in or lien upon the property files with the department, before the sale, notice of his interest or lien, the department shall withhold any excess pending a determination of the rights of the respective parties to it by a court of competent jurisdiction.

3. If the receipt of the person liable for the amount is not available, the department shall deposit the excess money with the state treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

(Added to NRS by 1983, 282)

**DISTRIBUTION OF PROCEEDS OF CERTAIN TAXES
TO LOCAL GOVERNMENTS**

NRS 360.600 Definitions. As used in NRS 360.600 to 360.740, inclusive, unless the context otherwise requires, the words and terms defined in NRS 360.610 to 360.650, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278)

NRS 360.610 "County" defined. "County" includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 "Enterprise district" defined. "Enterprise district" means a governmental entity which:

1. Is not a county, city or town;
2. Receives any portion of the proceeds of a tax which is included in the fund; and

3. The executive director determines is an enterprise district pursuant to the provisions of NRS 360.710.

(Added to NRS by 1997, 3278)

NRS 360.630 "Fund" defined. "Fund" means the local government tax distribution fund created pursuant to NRS 360.660.

(Added to NRS by 1997, 3278)

NRS 360.640 "Local government" defined. "Local government" means any county, city or town that receives any portion of the proceeds of a tax which is included in the fund.

(Added to NRS by 1997, 3278)

NRS 360.650 "Special district" defined. "Special district" means a governmental entity that receives any portion of the proceeds of a tax which is included in the fund and which is not:

1. A county;
2. A city;
3. A town; or
4. An enterprise district.

(Added to NRS by 1997, 3278)

NRS 360.660 Creation of local government tax distribution fund; administration by executive director. The local government tax distribution fund is hereby created in the state treasury as a special revenue fund. The executive director shall administer the fund.

(Added to NRS by 1997, 3278)

NRS 360.670 Eligibility for allocation from fund. Except as otherwise provided in NRS 360.740, each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the fund;
2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the fund; and
3. Enterprise district,

is eligible for an allocation from the fund in the manner prescribed in NRS 360.680.

(Added to NRS by 1997, 3278)

NRS 360.680 Annual allocations from fund.

1. On or before July 1 of each year, the executive director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the fund in the immediately preceding fiscal year.

2. Except as otherwise provided in NRS 360.690 and 360.730, the executive director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the fund pursuant to NRS 360.670 an amount from the fund that is equal to the amount allocated to the local government or special district for the preceding fiscal year multiplied by one plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279)

REVISER'S NOTE.

Ch. 660, Stats. 1997, the source of this section, contains the following provisions not included in NRS:

"Sec. 35. 1. Notwithstanding the provisions of subsection 1 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the

money contained in the local government tax distribution fund, allocate to each enterprise district an amount in lieu of the amount allocated pursuant to subsection 1 of [NRS 360.680] that is equal to the average annual amount that the enterprise district received from the proceeds from each tax included in the fund for the fiscal years ending on June 30, 1996, and June 30, 1997.

2. Notwithstanding the provisions of subsection 2 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund, allocate to each local government and special district that receives, before July 1, 1998, any of the proceeds from a tax which is included in the local government tax distribution fund an amount in lieu of the amount allocated pursuant to the provisions of [NRS 360.680 and 360.690] that is equal to an amount calculated by:

(a) Multiplying the average of the amount of each tax included in the fund that was distributed to the local government or special district for the fiscal years ending on June 30, 1996, and June 30, 1997, by one plus the percentage change between the:

(1) Total amounts received by the local governments and special districts located in the same county for the fiscal year ending on June 30, 1997; and

(2) Average of the total amounts received by the local governments and special districts located in the same county for the fiscal years ending on June 30, 1996, and June 30, 1997; and

(b) Multiplying the amount calculated in paragraph (a) by one plus the percentage change in the Consumer Price Index (All Items) for the period from July 1, 1997, to December 31, 1997.

3. For the purposes of this section:

(a) For any unincorporated town to which the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996, applied, the amounts described in subparagraphs (1) and (2) of paragraph (a) of subsection 2 must be adjusted to equal the amounts that could have been received by that unincorporated town but for the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996.

(b) The fiscal year ending on June 30, 1999, is the initial year of distribution.

4. For the fiscal year beginning on July 1, 2000, the executive director of the department of taxation shall increase the amount which would otherwise be allocated pursuant to subsection 2 of [NRS 360.680] to each unincorporated town that was created after July 1, 1980, and before July 1, 1997, for which the Nevada tax commission established the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987, as that section existed on July 1, 1996, by an amount equal to the amount of basic privilege tax that would have been distributed to the unincorporated town:

(a) Pursuant to NRS 482.181, as if the provisions of NRS 482.181 which existed on July 1, 1996, were still in effect; and

(b) As if the tax rate for the unincorporated town for the fiscal year beginning on July 1, 1980, were a rate equal to the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. The additional amount of money allocated to an unincorporated town pursuant to subsection 4 must continue to be treated as a regular part of the amount allocated to the unincorporated town for the purposes of determining the allocation for the town pursuant to subsection 2 of [NRS 360.680] for all future years.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650].

Sec. 36. 1. The governing body of a local government or special district that receives, before July 1, 1998, any portion of the proceeds from a tax which is included in the local government tax distribution fund may submit a request to the executive director of the department of taxation for an adjustment to the amount calculated pursuant to section 35 of this act.

2. A governing body that submits a request pursuant to subsection 1 must:

(a) Submit the request to the executive director of the department of taxation; and

(b) Provide copies of the request and any information it submits to the executive director in support of the request to each of the other local governments and special districts that receive any portion of the proceeds from a tax which is included in the local government tax distribution fund and which is located within the same county, on or before December 31, 1997.

3. The executive director of the department of taxation shall review a request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) Analyze the revenues available to the local government or special district in the fiscal year ending on June 30, 1981, including, without limitation:

(1) The rate of property taxes levied for the fiscal year ending on June 30, 1981;

(2) The change in the rate of property taxes for the 5 years immediately preceding the fiscal year ending on June 30, 1981; and

(3) The change in the assessed valuation of the taxable property within the local government or special district over the 5 years immedi-

ately preceding the fiscal year ending on June 30, 1981, but excluding any assessed valuation attributable to the net proceeds of minerals; and

(b) Consider:

(1) The effect of an increase in the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district on the amounts that the other local governments and special districts that are located within the same county will receive from the local government tax distribution fund;

(2) Any other factors that may have caused the local government or special district to experience growth or other effects which are not reflected in the formula for distribution for the supplemental city-county relief tax set forth in NRS 377.057 as that formula exists before July 1, 1998; and

(3) The comparison of the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district to the amounts calculated pursuant to provisions of [NRS 360.680 and 360.690] for the other local governments and special districts that are located in the same county. The executive director shall not base his findings solely on the fact that a local government or special district did not levy a rate of property tax equal in rate to those levied by other similar local governments or special districts for the fiscal year ending on June 30, 1981.

4. The committee on local government finance shall review the findings submitted by the executive director of the department of taxation pursuant to subsection 3. If the committee determines that the adjustment to the amount calculated pursuant to subsection 2 of [NRS 360.680] is appropriate, it shall submit a recommendation to

the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director of the department of taxation shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that requests the adjustment.

6. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director of the department of taxation to adjust the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690].

7. The executive director of the department of taxation, the committee on local government finance and the Nevada tax commission shall not consider any request for an adjustment to the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for a local government or special district that is submitted after December 31, 1997.

8. As used in this section:

(a) "Local government" has the meaning ascribed to it in [NRS 360.640].

(b) "Special district" has the meaning ascribed to it in [NRS 360.650]."

NRS 360.690 Establishment of base monthly allocations from fund; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets.

1. Except as otherwise provided in NRS 360.730, the executive director shall estimate monthly the amount each local government, special district and enterprise district will receive from the fund pursuant to the provisions of this section.

2. The executive director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12 and the state treasurer shall, except as otherwise provided in subsections 3, 4 and 5, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the executive director determines there is not sufficient money available in the county's account in the fund to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the account and allocate to each local government and special district an amount equal to the percentage of the amount that the local government or special district

received from the total amount which was distributed to all local governments and special districts within the county for the fiscal year immediately preceding the year in which the allocation is made. The state treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsection 5, if the executive director determines that there is money remaining in the county's account in the fund after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by one plus the sum of the:

(I) Percentage change in the population of the local government for the fiscal year immediately preceding the year in which the allocation is made, as certified by the governor pursuant to NRS 360.285 except as otherwise provided in subsection 6; and

(II) Average percentage change in the assessed valuation of taxable property in the local government, except any assessed valuation attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the account; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by one plus the average change in the assessed valuation of taxable property in the special district, except any assessed valuation attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the account.

The state treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. The executive director shall not allocate any amount to a local government or special district pursuant to subsection 4, unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the executive director determines there is money remaining in the county's account in the fund after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's account in the fund to determine which amount is greater.

If the executive director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's account in the fund pursuant to the provisions of subsection 3. If the executive director determines that the amount of money remaining in the county's account in the fund is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the state treasurer shall remit that money so allocated. The executive director shall allocate any additional money in the county's account in the fund pursuant to the provisions of subsection 4.

6. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, the percentage change calculated pursuant to paragraph (a) of subsection 4 must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

7. On or before February 15 of each year, the executive director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the fund for that fiscal year.

8. On or before March 15 of each year, the executive director shall:

(a) Make an estimate of the receipts from each tax included in the fund on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the fund; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

9. A local government, special district or enterprise district may use the estimate provided by the executive director pursuant to subsection 8 in the preparation of its budget.

(Added to NRS by 1997, 3279)

NRS 360.700 Guaranteed allocation from fund for tax proceeds pledged to secure obligations. The executive director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the fund; and

2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations, receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.

(Added to NRS by 1997, 3281)

NRS 360.710 Determination of enterprise districts.

1. The executive director shall determine whether a governmental entity is an enterprise district.

2. In determining whether a governmental entity is an enterprise district, the executive director shall consider:

(a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in NRS 354.517;

(b) The number and type of governmental services that the governmental entity provides;

(c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and

(d) Any other factors the executive director deems relevant.

(Added to NRS by 1997, 3281)

REVISER'S NOTE.

Ch. 660, Stats. 1997, the source of this section, contains the following provision not included in NRS:

"1. On or before January 1, 1998, the executive director of the department of taxation shall:

(a) Notify each governmental entity he determines is an enterprise district pursuant to [NRS 360.710] of that determination; and

(b) Calculate the amount each enterprise district will receive pursuant to subsection 1 of [NRS 360.680].

2. Any governmental entity that the executive director determines is an enterprise district pursuant to [NRS 360.710] may appeal that

determination to the Nevada tax commission on or before April 1, 1998. The governing body of the governmental entity must notify each of the other local governments and special districts that is located in the same county of the appeal.

3. The Nevada tax commission shall convene a hearing on the appeal and issue an order confirming or reversing the decision of the executive director on or before July 1, 1998.

4. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650]."

NRS 360.720 Enterprise districts prohibited from pledging revenue from fund to secure obligations; qualifications for allocations from fund for certain newly created governmental entities.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the fund to secure the payment of bonds or other obligations.

2. The executive director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the fund unless that governmental entity provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation.

3. As used in this section:

(a) "Fire protection" has the meaning ascribed to it in NRS 360.740.

(b) "Parks and recreation" has the meaning ascribed to it in NRS 360.740.

(c) "Police protection" has the meaning ascribed to it in NRS 360.740.

(d) "Construction, maintenance and repair of roads" has the meaning ascribed to it in NRS 360.740.

(Added to NRS by 1997, 3282)

NRS 360.730 Establishment of alternative formula for distribution of taxes in fund by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of NRS 277.045, enter into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the fund to the local governments or special districts which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the executive director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the executive director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the fund pursuant to the provisions of NRS 360.680 and 360.690.

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the committee on local government finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of NRS 277.080 to 277.180, inclusive, that do not relate to the distribution of taxes included in the fund.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the executive director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of NRS 360.680 and 360.690.

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7, the executive director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282)

NRS 360.740 Request of newly created local government or special district for allocation from fund.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

may, by majority vote, request the Nevada tax commission to direct the executive director to allocate money from the fund to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the fund, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the executive director; and
- (b) Provide copies of the request and any information it submits to the executive director in support of the request to each local government and special district that:

- (1) Receives money from the fund; and
- (2) Is located within the same county.

3. The executive director shall review each request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the fund, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the fund; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The committee on local government finance shall review the findings submitted by the executive director pursuant to subsection 3. If the committee determines that the distribution of money in the fund to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada tax commission. If the committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director shall provide copies of all documents relevant to the recommendation of the committee

on local government finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada tax commission determines that the recommendation of the committee on local government finance is appropriate, it shall order the executive director to distribute money in the fund to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Fire protection" includes the provision of services related to:

- (1) The prevention and suppression of fire; and
- (2) Rescue,

and the acquisition and maintenance of the equipment necessary to provide those services.

(b) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(c) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(d) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;
- (9) Crosswalks;
- (10) Sidewalks;
- (11) Culverts;
- (12) Catch basins;
- (13) Drains;
- (14) Sewers;
- (15) Manholes;

- (16) Inlets;
 - (17) Outlets;
 - (18) Retaining walls;
 - (19) Bridges;
 - (20) Overpasses;
 - (21) Tunnels;
 - (22) Underpasses;
 - (23) Approaches;
 - (24) Sprinkling facilities;
 - (25) Artificial lights and lighting equipment;
 - (26) Parkways;
 - (27) Fences or barriers that control access to the road;
 - (28) Control of vegetation;
 - (29) Rights of way;
 - (30) Grade separators;
 - (31) Traffic separators;
 - (32) Devices and signs for control of traffic;
 - (33) Facilities for personnel who construct, maintain or repair roads; and
 - (34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.
- (Added to NRS by 1997, 3283)

369.173 INTOXICATING LIQUOR: LICENSES AND TAXES

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The state controller shall deposit the amounts apportioned to Carson City and each county in the local government tax distribution fund created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286)

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

NRS 369.174 Transfer of money collected from tax on certain liquor to account for alcohol and drug abuse in department of human resources' gift fund. Each month, the state controller shall transfer to the account for alcohol and drug abuse in the department of human resources' gift fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$1.90 per wine gallon.

(Added to NRS by 1981, 897)

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

NRS 369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations of the department. A refund or credit for the excise tax paid on such liquor shall be allowed the wholesale dealer.

(Added to NRS by 1965, 303; A 1975, 1705)

LICENSES

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 46 1/2 to 60.

WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors §§ 94 to 106.

NRS 369.180 Required licenses. In addition to the limitations imposed by NRS 597.210 and 597.220, a person shall not:

1. Import liquors into this state unless he first secures an importer's license or permit from this state.
2. Engage in business as a wholesale dealer of wines and liquors in this state unless he first secures a wholesale wine and liquor dealer's license from this state.
3. Engage in business as a wholesale dealer of beer in this state unless he first secures a wholesale beer dealer's license from this state.

ATTORNEY GENERAL'S OPINIONS.

Commission without authority to refund license fees. Tax commission does not have authority to refund liquor license fees paid in error. AGO 77 (10-15-1943)

New application not required to renew license. Importers' and wholesalers' licenses may be renewed annually upon payment of license fee without necessity of new application as for initial license. AGO 257 (12-29-1945)

No refund of fees upon surrender of license. Liquor license fees may not be refunded on surrender of license. AGO 743 (4-26-1949)

NRS 369.320 Counties, cities and towns not prohibited from requiring licenses. Nothing in this chapter shall be deemed to prohibit any county, city or town in Nevada from requiring an importer or seller of liquor to obtain a local license before engaging in such business.

[Part 17:160:1935; A 1945, 371; 1943 NCL § 3690.17]

NRS CROSS REFERENCES.

City authority, NRS 268.090

County authority, NRS 244.350

Town authority, NRS 269.175

REVISER'S NOTE.

Temporary language in the source section was deleted.

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 46.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 91.

NEVADA CASES.

City ordinance, requiring fingerprinting and photographing of employees of retailer, authorized under section. In action to enjoin enforcement of city ordinance requiring fingerprinting and photographing of employees of

establishments selling liquor at retail for consumption on premises, sufficient statutory authority to enact ordinance was found in 1931 NCL § 3690 (cf. NRS 244.350), providing that incorporated municipal regulation of liquor establishments supersedes county regulation, 1931 NCL § 3690.17 (cf. NRS 369.320), providing for local as well as state licensing of sellers of liquor, 1931 NCL § 3691 (cf. NRS 268.090), authorizing municipal license tax on liquor establishments, statute providing that municipal regulation supersedes authority of county liquor boards, and sections of city charter. *Norman v. City of Las Vegas*, 64 Nev. 38, 177 P.2d 442 (1947)

ATTORNEY GENERAL'S OPINIONS.

County license may be required in addition to state license. Wholesaler of liquor may be required to obtain county license in addition to state license. AGO A-67 (6-29-1940)

EXCISE TAXES**WEST PUBLISHING CO.**

Intoxicating Liquors ⇐ 89 to 97.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 199 to 212.

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$2.05 per wine gallon or proportionate part thereof.

2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, 75 cents per wine gallon or proportionate part thereof.

3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 40 cents per wine gallon or proportionate part thereof.

4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 9 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514)

369.333 INTOXICATING LIQUOR: LICENSES AND TAXES

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 94.
WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors §§ 205, 206.

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by licensed Nevada wholesaler to Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on importer, rather than purchaser. AGO 54 (11-23-1971)

NRS 369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.

2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by licensed Nevada wholesaler to Armed Forces

instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on importer, rather than purchaser. AGO 54 (11-23-1971)

NRS 369.335 Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces; credit or refund.

1. No excise tax may be imposed upon the sale of liquor by licensed wholesale dealers to the following instrumentalities of the Armed Forces of the United States, organized under Army, Air Force or Navy regulations, and located upon territory within the geographical boundaries of the State of Nevada:

(a) Army, Navy or Air Force exchanges.

(b) Officers', noncommissioned officers' and enlisted men's clubs or messes.

2. If any wholesale dealer pays the tax on liquor which was exempt at the time it was sold, the taxpayer may obtain a credit or refund with respect to the tax so paid in the manner provided by the department.

(Added to NRS by 1963, 1275; A 1975, 1708; 1985, 646)

NRS 369.340 Liquor sold to permissible persons exempt from tax. It is hereby declared to be the intent of this chapter that no excise tax shall be imposed on liquor sold to permissible persons, and the department, in computing the excise tax to be paid on liquor, shall make rules for refunds or credits to be allowed to any importer making a satisfactory showing of such sales.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—(NRS A 1975, 1709)

ADMINISTRATIVE REGULATIONS.

Shipments to permissible persons, NAC
369.010

4. Upon application and a satisfactory showing, the department may increase or decrease the amount of a bond required by subsection 1 or 2, based on the amount of excise tax precollected or payments deferred, respectively, by the wholesale cigarette dealer.

5. The department may waive the requirement of the bond required by subsection 1 or 2, whenever a licensed wholesale cigarette dealer has maintained a satisfactory record of payment of excise taxes or deferred payments, respectively, for a period of 5 consecutive years.

(Added to NRS by 1961, 676; A 1967, 855; 1975, 1714; 1977, 785; 1989, 1072, 2184, 2190)

ADMINISTRATIVE REGULATIONS.

Lien on real property, NAC 360.420,
370.110

WEST PUBLISHING CO.

Licenses ⇌ 26.
WESTLAW Topic No. 238.
C.J.S. Licenses § 42.

NRS 370.160 Counties, cities and towns may require business licenses. This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

City authority generally, NRS 266.355
County authority generally, NRS 244.335
Town authority generally, NRS 269.170

WEST PUBLISHING CO.

Licenses ⇌ 5 1/4, 5 1/2.
WESTLAW Topic No. 238.
C.J.S. Licenses §§ 9 to 12.

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 17.5 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on his premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287)

WEST PUBLISHING CO.

Taxation ⇌ 1292.
WESTLAW Topic No. 371.
C.J.S. Licenses §§ 30, 47, 48.

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for wholesale dealer's license to import cigarettes into this state

does not apply to person who places cigarettes in free port warehouse in this state because, under free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for purposes of imposing cigarette tax (see NRS 370.165) to be collected through licensees. Licensing requirement applies only when cigarettes are reconsigned to destination within this state. AGO 79-16 (7-24-1979)

NRS 370.170 Revenue stamp to be affixed to each package or container of cigarettes. Except as otherwise provided in this chapter, it is unlawful for any person to give, sell or offer to give or sell any cigarettes in this state unless there is affixed to each of the packages, packets or containers an adhesive Nevada cigarette

WEST PUBLISHING CO.
Taxation ⇌ 1313.

WESTLAW Topic No. 371.
C.J.S. Licenses § 49.

NRS 370.257 Audit of records by department. The department may audit the records of each dealer authorized to purchase or affix cigarette revenue stamps to determine that the dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709)

NRS 370.260 Cigarette tax account: Remittances; appropriation and apportionment.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the department in the form of remittances payable to the department.

2. The department shall:

(a) As compensation to the state for the costs of collecting the taxes and license fees, transmit each month the sum the legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the state treasurer for deposit to the credit of the department. The deposited money must be expended by the department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 12.5 mills per cigarette to the state treasurer for deposit to the credit of the account for the tax on cigarettes in the state general fund.

(c) Transmit the balance of the payments each month to the state treasurer for deposit in the local government tax distribution fund created by NRS 360.660.

(d) Report to the state controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the local government tax distribution fund is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287)

WEST PUBLISHING CO.
Taxation ⇌ 1344.
WESTLAW Topic No. 371.
C.J.S. Licenses § 56.

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where legislature amended NRS 370.260, which provides formula for appropriating moneys in

cigarette tax fund to local governments, and state controller began disbursing funds according to new formula but then withheld such funds on grounds that moneys in state general fund on effective date of amendment should have been disbursed under old formula, writ of mandamus issued because statute, as amended, clearly indicated legislative intent to disburse all funds according to new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

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NRS 370.315 Sale of cigarettes in various packages. A manufacturer of cigarettes who wishes to sell cigarettes in packages that contain other than 20 cigarettes must so notify the department not less than 90 days before he may sell those packages of cigarettes in this state.

(Added to NRS by 1989, 2183)

NRS 370.345 Seizure of contraband cigarettes by peace officers. The department, its agents, sheriffs within their respective counties and all other peace officers of the State of Nevada shall seize any contraband cigarettes found or located in the State of Nevada.

(Added to NRS by 1973, 1005; A 1975, 1721)

USE TAX

WEST PUBLISHING CO.

Taxation ⇌ 1292.

WESTLAW Topic No. 371.

C.J.S. Licenses §§ 30, 47, 48.

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 17.5 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287)

NRS 370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the department under such regulations as may be prescribed by the department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

WEST PUBLISHING CO.

Taxation ⇌ 1331.

WESTLAW Topic No. 371.

C.J.S. Licenses § 51.

SALE OF CIGARETTES BY WHOLESALE DEALER

WEST PUBLISHING CO.

Trade Regulation ⇌ 891 to 898.

WESTLAW Topic No. 382.

C.J.S. Trade-Marks, Trade-Names, and Unfair Competition §§ 240 to 245.

NRS 370.371 Prevention of competition by wholesale dealer; purchase of cigarettes below cost by retail dealer; penalty; prima facie evidence.

1. A wholesale dealer shall not engage in predatory pricing with intent to injure competitors or destroy or lessen competition substantially by:

(a) Advertising, offering to sell or selling at wholesale, cigarettes at less than the cost to the wholesale dealer; or

(b) Offering any rebate or concession in price or giving any rebate or concession in price in connection with the sale of cigarettes.

2. A retail dealer shall not engage in predatory pricing with the intent to injure competitors or destroy or lessen competition substantially by:

WEST PUBLISHING CO.

Taxation ⇐ 105 1/2.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 1079 et seq.

ATTORNEY GENERAL'S OPINIONS.

Transfer of possessory interest in unpatented mining claim subject to transfer tax. Although unpatented mining claim is exempt from property tax under NRS 361.075, such claims are property and transfer of possessory interest in such claim is subject to real estate transfer tax imposed by NRS ch. 375. AGO 505 (4-30-1968)

Tax applicable to land sale contracts. Real property transfer tax imposed by NRS ch. 375 is applicable to contracts of sale of real property. AGO 41 (8-19-1971), AGO 45 (10-7-1971)

Purchaser not entitled to credit on price for existing mortgage which is not assumed. In computing tax on transfer of real property imposed pursuant to NRS ch. 375, purchaser of property is not entitled to credit on purchase price for amount of existing mortgage he does not assume. AGO 86-4 (2-10-1986)

NRS 375.010 Definitions. The following terms, wherever used or referred to in this chapter, have the following meaning unless a different meaning clearly appears in the context:

1. "Deed" means every instrument in writing, except a last will and testament, whatever its form, and by whatever name it is known in law, by which title to any estate or present interest in real property, including a water right, permit, certificate or application, is conveyed or transferred to, and vested in, another person, but does not include a lease for any term of years or an easement.

2. "Value" means:

(a) In the case of any deed not a gift, the amount of the full, actual consideration paid or to be paid for the real property, excluding the amount of any lien or liens assumed.

(b) In the case of a gift, or any deed with nominal consideration or without stated consideration, the estimated price the real property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

(Added to NRS by 1967, 1759; A 1985, 515; 1989, 1503; 1995, 438; 1997, 1583)

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch. 375

WEST PUBLISHING CO.

Taxation ⇐ 105 1/2, 347.2.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 410, 1079 et seq.

ATTORNEY GENERAL'S OPINIONS.

Transfer by deed in lieu of foreclosure taxable to extent of value of property. Where real property is transferred by deed in lieu of foreclosure to mortgagee not exempt from transfer tax by NRS 375.090, transfer is taxable to extent of value of property as defined in NRS 375.010 because by acceptance of such deed, mortgagee is giving up rights which presumptively are worth amount of mortgage indebtedness and which would otherwise remain secured. AGO 513 (5-16-1968)

NRS 375.020 Imposition and rate.

1. A tax, at the rate of:

(a) In a county whose population is 400,000 or more, \$1.25; and

(b) In a county whose population is less than 400,000, 65 cents,

for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value

of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining on the interest or property at the time of sale, exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466)

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to Secretary of Housing and Urban Development, no

real estate transfer tax is imposed under NRS 375.020 because transfers to United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

NRS 375.025 Additional tax in certain counties.

1. In addition to all other taxes imposed on transfers of real property, a board of county commissioners in each county whose population is 100,000 or more but less than 400,000, may by ordinance, but not as in a case of emergency, impose a tax at the rate of up to 1/10 of 1 percent of the value thereof on each deed by which any residential lands, tenements or other residential realty is granted, assigned, transferred or otherwise conveyed to or vested in another person, after receiving the approval of a majority of the registered voters of the county voting on the question at a primary, general or special election. A county may combine this question with questions submitted pursuant to NRS 376A.040, 376A.050 and 376A.070 or any combination thereof.

2. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.

3. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he shall deposit all of the proceeds from the tax imposed pursuant to this section in the county general fund to be used in the manner specified in NRS 375.075.

4. Before the tax may be imposed, an open-space plan must be adopted by the board of county commissioners pursuant to NRS 376A.020 and the adopted open-space plan must be endorsed by the city council of each incorporated city within the county.

(Added to NRS by 1991, 2052; A 1993, 1071)

NRS 375.030 Payment of tax required before recordation of deed. If any deed evidencing a transfer of title subject to the tax imposed by NRS 375.020 is offered for recordation, the county recorder shall compute the amount of the tax due and shall collect that amount before acceptance of the deed for recordation.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504)

NRS 375.060 Declaration of value. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada tax commission.

(Added to NRS by 1967, 1761; A 1989, 1504)

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch.

375

NRS 375.070 Disposition and use of proceeds.

1. The county recorder shall transmit the proceeds of the real property transfer tax at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the state treasurer who shall deposit that amount in the account for low-income housing created pursuant to NRS 319.500.

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the state treasurer for deposit in the local government tax distribution fund created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are disabled or elderly.

3. The expenses authorized by subsection 2 include, but are not limited to:

(a) The costs to acquire land and developmental rights;

(b) Related predevelopment expenses;

(c) The costs to develop the land, including the payment of related rebates;

(d) Contributions toward down payments made for the purchase of affordable housing; and

(e) The creation of related trust funds.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288)

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Taxation ⇐ 911.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 1060, 1061, 1086.

NRS 375.075 Additional tax in certain counties: Disposition and use of proceeds.

1. The money received by the county from the tax imposed pursuant to NRS 375.025 and any applicable penalty or interest must be retained by the county, or remitted to a city or general improvement district in the county, and used as provided in this section.

CHAPTER 377

CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax.
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to department; deposits in sales and use tax account; transfers. [Effective until July 1, 1999.]
NRS 377.050	Remittances to department; deposits in sales and use tax account; transfers. [Effective July 1, 1999.]
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax.
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by department.
NRS 377.070	Department may act for counties.
NRS 377.080	Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.

CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Board of county commissioners includes board of supervisors of Carson City, NRS 0.035
Department means department of taxation, NRS 360.001
Emergency fund for city-county relief tax, NRS 354.5988
Executive director means executive director of department of taxation, NRS 360.001
Floods, districts for control of, imposition of tax, NRS 543.600
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume
Motor vehicles, collection of tax upon application for registration, NRS 482.225
Sales and use taxes, NRS ch. 372
Watercraft, NRS 488.075

ADMINISTRATIVE REGULATIONS.

Sales and use taxes, NAC ch. 372

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of county-wide retail sales tax for benefit of cities, pursuant to NRS ch. 377, did not deprive retailer located in unincorporated area of county of his property without due process of law; because tax was paid by customers, and inequality of distribution of proceeds of tax did not constitute denial of due process since residents of unincorporated area may well receive substantial benefits from tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact local sales tax ordinance upon petition by majority of governing body of each city within county, was not unconstitutional delegation of legislative power, because statute left nothing to discretion of county commissioners. Enactment of ordinance, terms of which were substantially prescribed by statute, was mandatory after performance of ministerial act of ascertaining number and proper execution of petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in jackpot payout from special slot machines because coins are used as medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders, to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. Retailer may not deduct "port fees" paid to local government authority for privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from sale of taxable tangible personal property. Payment of such fees is legal responsibility of retailer, and fees are part of cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. Department of taxation is preempted by federal law from taxing or otherwise regulating sale of imported goods or domestically produced beverages and cigarettes at "duty free" store located in international airport, where products are intended for export and will be immediately taken from United States for consumption elsewhere. Therefore, business operations of "duty free" store are not subject to provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law does not preempt state's ability to impose business license tax on "duty free" store's activities in Nevada pursuant to NRS ch. 364A. AGO 92-20 (2-21-1992)

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.

(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first month following the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294)

NRS CROSS REFERENCES.

"Board of county commissioners" includes board of supervisors of Carson City, NRS 0.035

NRS 377.040 County ordinance imposing tax: Mandatory provisions. The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining amount of sales or use tax on new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, used vehicle trade-in allowance given by retailer must be deducted from sale price of new vehicle (see NRS 374.070). However, 2

percent sales tax imposed pursuant to NRS 372.105 must be applied to entire sales price of new vehicle without deduction for used vehicle trade-in allowance. Rule applies to all retailers who give trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. AGO 92-15 (12-31-1992)

NRS 377.050 Remittances to department; deposits in sales and use tax account; transfers. [Effective until July 1, 1999.]

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances made 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 transfer from the sales and use tax account 1 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the state general fund, before making the distributions required by NRS 377.055 and 377.057, as compensation to the state for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993)

NRS 377.050 Remittances to department; deposits in sales and use tax account; transfers. [Effective July 1, 1999.]

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances made 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 transfer from the sales and use tax account .5 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the state general fund, before making the distributions required by NRS 377.055 and 377.057, as compensation to the state for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460, effective July 1, 1999)

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax.

1. The department shall monthly determine for each county an amount of money equal to the sum of:

(a) Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050; and

(b) That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance, and deposit the money in the local government tax distribution fund created by NRS 360.660 for credit to the respective accounts of each county.

2. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the privilege tax payable by the buyer upon that vehicle is distributed.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288)

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The state controller, acting upon the relevant information furnished by the department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution, whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the state controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada tax commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the local government tax distribution fund created by NRS 360.660 for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda	53,093
Lander	155,106
Lincoln.....	72,973
Lyon.....	356,858
Mineral	118,299
Nye	296,609
Pershing	96,731
Storey	69,914
White Pine	158,863

6. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289)

REVISER'S NOTES.

Ch. 491, Stats. 1991, which substantially amended the formula for the distribution of the supplemental city-county relief tax, became effective on June 28, 1991, and contains the following preamble not included in NRS:

"WHEREAS, In 1981, the Nevada Legislature substantially revised the laws governing the financial structure of the local governments of this state; and

WHEREAS, As part of that revision the supplemental city-county relief tax was imposed at the rate of 1.75 percent of taxable sales and a formula was enacted which allocated the revenue from that tax among the local governments; and

WHEREAS, The amount of property taxes that each local government was allowed to receive was reduced by an amount equal to the amount of revenue from the supplemental city-county relief tax that was allocated to that local government; and

WHEREAS, Various other controls were also instituted that limited the amount of revenue which could be received by a local government; and

WHEREAS, The formula for the distribution of the supplemental city-county relief tax was based upon the replacement of equal amounts of property tax revenue and did not attempt to return a particular portion of the proceeds of the sales and use tax to the area in which they were collected; and

WHEREAS, This legislature hereby finds and determines that it is more equitable to distribute

the revenue from the supplemental city-county relief tax to the counties in which it was collected and to counties in which the persons who pay the tax may reside; and

WHEREAS, The changes in the formula to accomplish the new goals necessitate changes that are different for each county and will cause shortfalls in revenue in some medium-sized counties which must be made up with new tax revenue; and

WHEREAS, It is in the best interests of this state to continue to limit the total revenues received by local governments and therefore it is necessary to authorize new taxes only for certain medium-sized counties to retain the balance and ensure equity and fairness in taxation throughout the state; and

WHEREAS, The legislature finds and declares that a general law cannot be made applicable to the situation because of the economic diversity of the local governments of this state, the unusual growth patterns in certain of those local governments and the special conditions experienced in certain counties related to the need to provide basic services;"

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 22. For the fiscal year 1991-1992, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the

provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$591,952
Esmeralda	54,094
Eureka	154,852
Lincoln	74,349
Lyon	363,589
Mineral	120,530
Pershing	98,556
Storey	71,233
White Pine	161,860"

Ch. 491, Stats. 1991, as amended by Ch. 610, Stats. 1991, and Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 23. For the fiscal year 1991-1992, after determining the amount of the distributions required by NRS 377.057, as amended by this act, and section 22 of this act each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$93,943
Churchill	57,881
Clark	187,047
Elko	257,394
Humboldt	97,414
Lander	4,134

2. Increase the distribution for Washoe County by \$697,813."

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 24. For the fiscal year 1992-1993, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$57,113
Churchill	56,681
Elko	133,738
Humboldt	84,092
Lander	4,134

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$187,276
Washoe	148,482

Sec. 24.1. For the fiscal year 1993-1994, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$43,421
Churchill	11,064
Elko	100,935
Eureka	287
Humboldt	63,447
Lander	3,100

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$174,837
Washoe	47,417

Sec. 24.2. For the fiscal year 1994-1995, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$28,557
Churchill	10,766
Elko	66,868
Humboldt	42,046
Lander	2,066

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$902
Washoe	149,401

Sec. 24.3. For the fiscal year 1995-1996, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$14,278
Churchill	14,170
Elko	33,435
Humboldt	21,023
Lander	1,033

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$451
Washoe	83,488

Sec. 24.5. The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by sections 23 to 24.3, inclusive, of this act must be excluded from the amount distributed in the immediately preceding year for the purposes of calculating the amount to be distributed in the following year pursuant to paragraph (a) of subsection 1 of NRS 377.057.

Sec. 25. For the fiscal year 1991-1992, the amount by which the total receipts of the supplemental city-county relief tax exceed \$266,531,950 must be distributed among Carson City and Churchill, Clark, Elko, Humboldt and Lander Counties in the proportion which the amount of the tax collected since July 1, 1991, in that county bears to the total amount collected since July 1, 1991, in those counties.

Sec. 39. 1. The department of taxation shall provide estimates of the amount by which the proceeds from the supplemental city-county relief tax that will be distributed pursuant to the provisions of this act for any local government in any fiscal year will exceed the amount that it would have received without the provisions of this act in the same fiscal year.

provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$591,952
Esmeralda	54,094
Eureka	154,852
Lincoln	74,349
Lyon	363,589
Mineral	120,530
Pershing	98,556
Storey	71,233
White Pine	161,860"

Ch. 491, Stats. 1991, as amended by Ch. 610, Stats. 1991, and Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 23. For the fiscal year 1991-1992, after determining the amount of the distributions required by NRS 377.057, as amended by this act, and section 22 of this act each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$93,943
Churchill	57,881
Clark	187,047
Elko	257,394
Humboldt	97,414
Lander	4,134

2. Increase the distribution for Washoe County by \$697,813."

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 24. For the fiscal year 1992-1993, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$57,113
Churchill	56,681
Elko	133,738
Humboldt	84,092
Lander	4,134

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$187,276
Washoe	148,482

Sec. 24.1. For the fiscal year 1993-1994, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$43,421
Churchill	11,064
Elko	100,935
Eureka	287
Humboldt	63,447
Lander	3,100

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$174,837
Washoe	47,417

Sec. 24.2. For the fiscal year 1994-1995, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$28,557
Churchill	10,766
Elko	66,868
Humboldt	42,046
Lander	2,066

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$902
Washoe	149,401

Sec. 24.3. For the fiscal year 1995-1996, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$14,278
Churchill	14,170
Elko	33,435
Humboldt	21,023
Lander	1,033

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$451
Washoe	83,488

Sec. 24.5. The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by sections 23 to 24.3, inclusive, of this act must be excluded from the amount distributed in the immediately preceding year for the purposes of calculating the amount to be distributed in the following year pursuant to paragraph (a) of subsection 1 of NRS 377.057.

Sec. 25. For the fiscal year 1991-1992, the amount by which the total receipts of the supplemental city-county relief tax exceed \$266,531,950 must be distributed among Carson City and Churchill, Clark, Elko, Humboldt and Lander Counties in the proportion which the amount of the tax collected since July 1, 1991, in that county bears to the total amount collected since July 1, 1991, in those counties.

Sec. 39. 1. The department of taxation shall provide estimates of the amount by which the proceeds from the supplemental city-county relief tax that will be distributed pursuant to the provisions of this act for any local government in any fiscal year will exceed the amount that it would have received without the provisions of this act in the same fiscal year.

2. Using the estimates provided by the department of taxation pursuant to subsection 1, the governing body of each local government that will receive more proceeds from the supplemental city-county relief tax pursuant to the provisions of this act in any fiscal year than it would have received without the provisions of this act in the same fiscal year shall hold a public hearing on the use of the additional proceeds before any portion of the additional proceeds is appropriated.

3. The governing body shall publish notice of the hearing not less than 5 nor more than 10 days before the date of the hearing in a newspaper of general circulation in the county. The notice must be at least equal in size to one-quarter of the size of a normal newspaper page and must include:

(a) The date, time and location of the hearing;

(b) The amount of additional revenue resulting from the provisions of this act;

(c) The effect upon property tax rates if the additional revenue stated pursuant to paragraph (b) were used to reduce property taxes; and

(d) The proposed use of the money."

Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 5. 1. For the fiscal year 1993-1994, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$601,255
Esmeralda	54,505
Lander	155,106
Lincoln	75,621
Lyon	373,175

Mineral	\$121,493
Nye	309,947
Pershing	99,743
Storey	72,564
White Pine	163,185

2. For the fiscal year 1994-1995, the amounts specified in subsection 1 for the following counties must be reduced by the indicated amounts before making the calculations required by paragraph (a) of subsection 1 of NRS 377.057:

Douglas	\$20,262
Esmeralda	1,412
Lincoln	2,648
Lyon	16,317
Mineral	3,194
Nye	13,338
Pershing	3,012
Storey	2,650
White Pine	4,322

The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by this subsection must be included for the purpose of calculating the amount to be distributed for the fiscal year 1995-1996.

Sec. 16. The board of county commissioners of Eureka County may, on or before February 20, 1994, file a request with the Nevada tax commission for a waiver of the requirements of subsection 2 of NRS 377.057. The request is subject to the requirements of NRS 377.057, as amended by section 1 of this act. If the Nevada tax commission grants the waiver, the county is entitled to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 of NRS 377.057 beginning on July 1, 1994. The amount of the distribution must be calculated as if the county had received its distributions pursuant to paragraph (a) for each year beginning with the fiscal year 1991-1992."

NRS 377.060 Redistribution by department. The department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.080 Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.

1. A local government or special district which receives revenue pursuant to NRS 360.680, 360.690 and 360.700 may pledge not more than 15 percent of that

revenue to the payment of any general obligation bond or revenue bond issued by the local government pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to NRS 360.680, 360.690 and 360.700 is substituted for the pledge of 15 percent of the revenue distributed pursuant to NRS 377.057, as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to NRS 377.057, as that section existed on January 1, 1997.

4. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1991, 2327; A 1997, 3292)

NRS 482.180 Creation of motor vehicle fund; deposits and transfers; appropriations; distribution of privilege tax among counties; commissions on collection of tax.

1. The motor vehicle fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the department must be deposited in the state treasury for credit to the motor vehicle fund.

2. The interest and income on the money in the motor vehicle fund, after deducting any applicable charges, must be credited to the state highway fund.

3. Any check accepted by the department in payment of vehicle privilege tax or any other fee required to be collected under this chapter must, if it is dishonored upon presentation for payment, be charged back against the motor vehicle fund or the county to which the payment was credited, in the proper proportion.

4. All money received or collected by the department for the basic vehicle privilege tax must be deposited in the local government tax distribution fund, created by NRS 360.660, for credit to the appropriate county pursuant to subsection 6.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of the appropriation the department shall pay every item of expense.

6. The privilege tax collected on vehicles subject to the provisions of chapter 706 of NRS and engaged in interstate or intercounty operation must be distributed among the counties in the following percentages:

Carson City	1.07 percent	Esmeralda	2.52 percent
Churchill.....	5.21 percent	Eureka	3.10 percent
Clark	22.54 percent	Humboldt.....	8.25 percent
Douglas	2.52 percent	Lander	3.88 percent
Elko	13.31 percent	Lincoln.....	3.12 percent
Lyon	2.90 percent	Storey19 percent
Mineral	2.40 percent	Washoe	12.24 percent
Nye	4.09 percent	White Pine	5.66 percent
Pershing	7.00 percent		

The distributions must be allocated among local governments within the respective counties pursuant to the provisions of NRS 482.181.

7. As commission to the department for collecting the privilege tax on vehicles subject to the provisions of this chapter and chapter 706 of NRS, the department shall deduct and withhold 1 percent of the privilege tax collected by a county assessor and 6 percent of the other privilege tax collected.

8. When the requirements of this section and NRS 482.181 have been met, and when directed by the department, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

9. If a statute requires that any money in the motor vehicle fund be transferred to another fund or account, the department shall direct the controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298)

NRS CROSS REFERENCES.

Motor carriers, NRS ch. 706

WEST PUBLISHING CO.

Automobiles ⇐ 45.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles § 136.

NRS 482.181 Privilege taxes: Certification of amount collected each month; distribution.

1. Except as otherwise provided in subsection 4, the department shall certify monthly to the state board of examiners the amount of the basic and supplemental privilege taxes collected for each county by the department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental privilege tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic privilege tax within a county must be made to local governments, special districts and enterprise districts pursuant to the provisions of NRS 360.680 and 360.690. The distribution of the basic privilege tax must be made to the county school district within the county before the distribution of the basic privilege tax pursuant to the provisions of NRS 360.680 and 360.690 and in the same ratio as all property taxes were levied in the county in the previous fiscal year, but the State of Nevada is not entitled to share in that distribution. For the purpose of calculating the amount of basic privilege tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. An amount equal to any basic privilege tax distributed to a redevelopment agency in the fiscal year 1987-1988 must continue to be distributed to that agency or area as long as it exists but must not be increased.

5. The department shall make distributions of basic privilege tax directly to county school districts.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299)

WEST PUBLISHING CO.

Automobiles ⇐ 49.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles §§ 143 et seq.

NRS 482.183 Motor vehicle revolving account: Creation; use. The motor vehicle revolving account in the amount of \$40,000 is hereby created and must be used for change in the main and branch offices.

(Added to NRS by 1963, 174; A 1973, 221; 1975, 211; 1979, 112; 1983, 1242; 1987, 1144; 1995, 100)

NRS 354.59874 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government pursuant to agreement between local governments. Except as otherwise provided in subsection 2 of NRS 354.5987 and NRS 354.598743 and 354.598747, if one local government takes over a function or provides a service previously performed by another local government pursuant to an agreement between the local governments, upon petition by the participating local governments, the executive director of the department of taxation shall:

1. Reduce the allowed revenue from taxes ad valorem calculated pursuant to NRS 354.59811 of the local government which previously performed the function or provided the service, for the first year the service is provided or the function is performed by an amount equal to the cost of performing the function or providing the service; and

2. Increase the allowed revenue from taxes ad valorem calculated pursuant to NRS 354.59811 of the local government which assumed the performance of the function or the provision of the service, for the first year the service is provided or the function is performed by an amount equal to the amount by which the reduction was made pursuant to subsection 1.

(Added to NRS by 1989, 805; A 1989, 2087; 1991, 1438; 1997, 3298)

NRS 354.598743 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government that no longer exists. Except as otherwise provided in NRS 354.598747, if one or more local governments assume the functions previously performed by a local government that no longer exists, the Nevada tax commission shall add to the allowed revenue from taxes ad valorem otherwise allowable to the local government or local governments pursuant to NRS 354.59811 an amount equal to the allowed revenue from taxes ad valorem for the last fiscal year of existence of the local government whose functions were assumed. If more than one local government assumes the functions, the additional revenue must be divided among the local governments on the basis of the proportionate costs of the functions assumed. The Nevada tax commission shall not allow any increase in the allowed revenue from taxes ad valorem if the increase would result in a decrease in revenue of any local government in the county that does not assume those functions.

(Added to NRS by 1997, 3292)

NRS 354.598747 Calculation of amount distributed from local government tax distribution account to local government, special district or enterprise district that assumes functions of another local government or district.

1. To calculate the amount to be distributed pursuant to the provisions of NRS 360.680 and 360.690 from a county's subaccount in the local government tax distribution account to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this subsection and subsection 2, the executive director of the department of taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of NRS 360.680 for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the population and average change in the assessed valuation of the taxable property that would otherwise be allowed to the local gov-

ernment or special district whose functions are assumed, including the assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, pursuant to subsection 4 of NRS 360.690 to the population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

The Nevada tax commission shall not allow any increase in the allowed revenue from the taxes contained in the county's subaccount in the local government tax distribution account if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada tax commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of NRS 360.600 to 360.740, inclusive.

3. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1997, 3293; A 1999, 7, 1095, 1099)

NRS 354.59875 Calculation and imposition of common levy for unincorporated town.

1. If the board of county commissioners of a county has established a common levy authorized pursuant to NRS 269.5755, it shall calculate the rate of that levy by combining the amount of revenue from taxes ad valorem authorized for each of the unincorporated towns participating in the common levy, including any adjustment permitted by statute or authorized by the Nevada tax commission, and dividing that sum by the combined assessed valuation of those unincorporated towns. The resulting common rate must be imposed on all taxable property located in those unincorporated towns.

2. Whether or not a common levy has been established, each board of county commissioners shall cause to be prepared and made available as a public record a document showing:

(a) The services provided throughout the county and financed from the rate levied for the county as such; and

(b) The services provided in each area for which an additional rate is levied and financed from that rate.

(Added to NRS by 1985, 2254)

ADMINISTRATIVE REGULATIONS.

Taxes ad valorem, NAC 354.211

WEST PUBLISHING CO.

Counties — 192.

WESTLAW Topic No. 104

C.J.S. Counties § 229.

NRS 360.560 Return of excess proceeds of sale; right of other lienholder; state treasurer to act as trustee.

1. If, upon the sale, the money received exceeds the total of all amounts, including interest, penalties and costs due the state, the department shall return the excess to the person liable for the amounts and obtain his receipt.

2. If any person having an interest in or lien upon the property files with the department, before the sale, notice of his interest or lien, the department shall withhold any excess pending a determination of the rights of the respective parties to it by a court of competent jurisdiction.

3. If the receipt of the person liable for the amount is not available, the department shall deposit the excess money with the state treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

(Added to NRS by 1983, 282)

DISTRIBUTION OF PROCEEDS OF CERTAIN TAXES TO LOCAL GOVERNMENTS

NRS 360.600 Definitions. As used in NRS 360.600 to 360.740, inclusive, unless the context otherwise requires, the words and terms defined in NRS 360.605 to 360.650, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278; A 1999, 9, 1092)

NRS 360.605 "Account" defined. "Account" means the local government tax distribution account created pursuant to NRS 360.660.

(Added to NRS by 1999, 9)

NRS 360.610 "County" defined. "County" includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 "Enterprise district" defined. "Enterprise district" means a governmental entity which:

1. Is not a county, city or town;

2. Receives any portion of the proceeds of a tax which is included in the account; and

3. The executive director determines is an enterprise district pursuant to the provisions of NRS 360.710.

(Added to NRS by 1997, 3278; A 1999, 9)

NRS 360.630 "Fund" defined. Repealed. (See chapter 8, Statutes of Nevada 1999, at page 23.)

NRS 360.640 "Local government" defined. "Local government" means any county, city or town that receives any portion of the proceeds of a tax which is included in the account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.650 "Special district" defined. "Special district" means a governmental entity that receives any portion of the proceeds of a tax which is included in the account and which is not:

1. A county;

2. A city;
 3. A town; or
 4. An enterprise district.
- (Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.660 Local government tax distribution account: Creation; administration by executive director. The local government tax distribution account is hereby created in the intergovernmental fund. The executive director shall administer the account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.670 Eligibility for allocation from account. Except as otherwise provided in NRS 360.740, each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the account;
 2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the account; and
 3. Enterprise district,
- is eligible for an allocation from the account in the manner prescribed in NRS 360.680.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.680 Annual allocations from account.

1. On or before July 1 of each year, the executive director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the account in the immediately preceding fiscal year.

2. Except as otherwise provided in NRS 360.690 and 360.730, the executive director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the account pursuant to NRS 360.670 an amount from the account that is equal to the amount allocated to the local government or special district for the preceding fiscal year multiplied by one plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279; A 1999, 10)

REVISER'S NOTE.

Ch. 660, Stats. 1997, the source of this section, contains the following provisions not included in NRS:

"Sec. 35. 1. Notwithstanding the provisions of subsection 1 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund (now local government tax distribution account), allocate to each enterprise district an amount in lieu of the amount allocated pursuant to subsection 1 of [NRS 360.680] that is equal to the average annual amount that the enterprise district received from the proceeds from each tax included in the fund for the fiscal years ending on June 30, 1996, and June 30, 1997.

2. Notwithstanding the provisions of subsection 2 of [NRS 360.680], the executive director of the department of taxation shall, for the initial

year of distribution of the money contained in the local government tax distribution fund, (now local government tax distribution account) allocate to each local government and special district that receives, before July 1, 1998, any of the proceeds from a tax which is included in the local government tax distribution fund an amount in lieu of the amount allocated pursuant to the provisions of [NRS 360.680 and 360.690] that is equal to an amount calculated by:

(a) Multiplying the average of the amount of each tax included in the fund that was distributed to the local government or special district for the fiscal years ending on June 30, 1996, and June 30, 1997, by one plus the percentage change between the:

(1) Total amounts received by the local governments and special districts located in the same county for the fiscal year ending on June 30, 1997; and

(2) Average of the total amounts received by the local governments and special districts located in the same county for the fiscal years ending on June 30, 1996, and June 30, 1997; and

(b) Multiplying the amount calculated in paragraph (a) by one plus the percentage change in the Consumer Price Index (All Items) for the period from July 1, 1997, to December 31, 1997.

3. For the purposes of this section:

(a) For any unincorporated town to which the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996, applied, the amounts described in subparagraphs (1) and (2) of paragraph (a) of subsection 2 must be adjusted to equal the amounts that could have been received by that unincorporated town but for the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996.

(b) The fiscal year ending on June 30, 1999, is the initial year of distribution.

4. For the fiscal year beginning on July 1, 2000, the executive director of the department of taxation shall increase the amount which would otherwise be allocated pursuant to subsection 2 of [NRS 360.680] to each unincorporated town that was created after July 1, 1980, and before July 1, 1997, for which the Nevada tax commission established the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987, as that section existed on July 1, 1996, by an amount equal to the amount of basic privilege tax that would have been distributed to the unincorporated town:

(a) Pursuant to NRS 482.181, as if the provisions of NRS 482.181 which existed on July 1, 1996, were still in effect; and

(b) As if the tax rate for the unincorporated town for the fiscal year beginning on July 1, 1980, were a rate equal to the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. The additional amount of money allocated to an unincorporated town pursuant to subsection 4 must continue to be treated as a regular part of the amount allocated to the unincorporated town for the purposes of determining the allocation for the town pursuant to subsection 2 of [NRS 360.680] for all future years.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650].

Sec. 36. 1. The governing body of a local government or special district that receives, before July 1, 1998, any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) may submit a request to the executive director of the department of taxation for

an adjustment to the amount calculated pursuant to section 35 of this act.

2. A governing body that submits a request pursuant to subsection 1 must:

(a) Submit the request to the executive director of the department of taxation; and

(b) Provide copies of the request and any information it submits to the executive director in support of the request to each of the other local governments and special districts that receive any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) and which is located within the same county, on or before December 31, 1997.

3. The executive director of the department of taxation shall review a request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) Analyze the revenues available to the local government or special district in the fiscal year ending on June 30, 1981, including, without limitation:

(1) The rate of property taxes levied for the fiscal year ending on June 30, 1981;

(2) The change in the rate of property taxes for the 5 years immediately preceding the fiscal year ending on June 30, 1981; and

(3) The change in the assessed valuation of the taxable property within the local government or special district over the 5 years immediately preceding the fiscal year ending on June 30, 1981, but excluding any assessed valuation attributable to the net proceeds of minerals; and

(b) Consider:

(1) The effect of an increase in the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district on the amounts that the other local governments and special districts that are located within the same county will receive from the local government tax distribution fund (now local government tax distribution account);

(2) Any other factors that may have caused the local government or special district to experience growth or other effects which are not reflected in the formula for distribution for the supplemental city-county relief tax set forth in NRS 377.057 as that formula exists before July 1, 1998; and

(3) The comparison of the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district to the amounts calculated pursuant to provisions of [NRS 360.680 and 360.690] for the other local governments and special districts that are located in the same county.

The executive director shall not base his findings solely on the fact that a local government or special district did not levy a rate of property tax equal in rate to those levied by other similar local governments or special districts for the fiscal year ending on June 30, 1981.

4. The committee on local government finance shall review the findings submitted by the executive director of the department of taxation pursuant to subsection 3. If the committee determines that the adjustment to the amount calculated pursuant to subsection 2 of [NRS 360.680] is appropriate, it shall submit a recommendation to the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director of the department of taxation shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and

special district that is located in the same county as the local government or special district that requests the adjustment.

6. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director of the department of taxation to adjust the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690].

7. The executive director of the department of taxation, the committee on local government finance and the Nevada tax commission shall not consider any request for an adjustment to the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for a local government or special district that is submitted after December 31, 1997.

8. As used in this section:

- (a) "Local government" has the meaning ascribed to it in [NRS 360.640].
- (b) "Special district" has the meaning ascribed to it in [NRS 360.650]."

NRS 360.690 Establishment of base monthly allocations from account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets.

1. Except as otherwise provided in NRS 360.730, the executive director shall estimate monthly the amount each local government, special district and enterprise district will receive from the account pursuant to the provisions of this section.

2. The executive director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12 and the state treasurer shall, except as otherwise provided in subsections 3, 4 and 5, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the executive director determines there is not sufficient money available in the county's subaccount in the account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to the percentage of the amount that the local government or special district received from the total amount which was distributed to all local governments and special districts within the county for the fiscal year immediately preceding the year in which the allocation is made. The state treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsection 5, if the executive director determines that there is money remaining in the county's subaccount in the account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by one plus the sum of the:

(I) Percentage change in the population of the local government for the fiscal year immediately preceding the year in which the allocation is made, as certified by the governor pursuant to NRS 360.285 except as otherwise provided in subsection 6; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by one plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

The state treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. The executive director shall not allocate any amount to a local government or special district pursuant to subsection 4, unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the executive director determines there is money remaining in the county's subaccount in the account after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the account to determine which amount is greater.

If the executive director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's subaccount in the account pursuant to the provisions of subsection 3. If the executive

director determines that the amount of money remaining in the county's subaccount in the account is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the state treasurer shall remit that money so allocated. The executive director shall allocate any additional money in the county's subaccount in the account pursuant to the provisions of subsection 4.

6. The percentage change calculated pursuant to paragraph (a) of subsection 4 must:

(a) If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

7. On or before February 15 of each year, the executive director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the account for that fiscal year.

8. On or before March 15 of each year, the executive director shall:

(a) Make an estimate of the receipts from each tax included in the account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

9. A local government, special district or enterprise district may use the estimate provided by the executive director pursuant to subsection 8 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096)

NRS 360.695 Adjustment of allocation to local government or special district after decrease in population and assessed valuation of taxable property.

1. If the population and assessed valuation of the taxable property, except any assessed valuation attributable to the net proceeds of minerals, within a local government or special district has decreased in each of the 3 fiscal years immediately preceding the current fiscal year, the executive director shall review the amount allocated to the local government or special district from the account pursuant to NRS 360.680, to determine whether to adjust the allocation. The local government or special district may submit information to assist the executive director in making a determination. If the executive director determines that an adjustment to the allocation of the local government or special district is necessary, the executive director shall submit his findings on the matter to the committee on local government finance.

2. The committee on local government finance shall review the findings submitted by the executive director pursuant to subsection 1. If the committee determines that an adjustment to the amount allocated to the local government or special district pursuant to NRS 360.680 is appropriate, the committee shall submit a recommendation to the Nevada tax commission that sets forth the amount of the

recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

3. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that is subject to the recommended adjustment.

4. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director to adjust the amount allocated to the local government or special district pursuant to NRS 360.680.

(Added to NRS by 1999, 1091)

NRS 360.700 Guaranteed allocation from account for tax proceeds pledged to secure obligations. The executive director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the account; and

2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations, receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.

(Added to NRS by 1997, 3281; A 1999, 13)

NRS 360.710 Determination of enterprise districts.

1. The executive director shall determine whether a governmental entity is an enterprise district.

2. In determining whether a governmental entity is an enterprise district, the executive director shall consider:

(a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in NRS 354.517;

(b) The number and type of governmental services that the governmental entity provides;

(c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and

(d) Any other factors the executive director deems relevant.

(Added to NRS by 1997, 3281)

REVISER'S NOTE.

Ch. 660, Stats. 1997, the source of this section, contains the following provision not included in NRS:

"1. On or before January 1, 1998, the executive director of the department of taxation shall:

(a) Notify each governmental entity he determines is an enterprise district pursuant to [NRS 360.710] of that determination; and

(b) Calculate the amount each enterprise district will receive pursuant to subsection 1 of [NRS 360.680].

2. Any governmental entity that the executive director determines is an enterprise district pursuant to [NRS 360.710] may appeal that determination to the Nevada tax commission on or before April 1, 1998. The governing body of the governmental entity must notify each of the other local governments and special districts that is located in the same county of the appeal.

3. The Nevada tax commission shall convene a hearing on the appeal and issue an order confirming or reversing the decision of the executive director on or before July 1, 1998.

4. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650]."

NRS 360.720 Enterprise districts prohibited from pledging revenue from account to secure obligations; qualifications of certain governmental entities for allocations from account.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the account to secure the payment of bonds or other obligations.

2. The executive director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the account unless that governmental entity provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation.

3. As used in this section:

(a) "Fire protection" has the meaning ascribed to it in NRS 360.740.

(b) "Parks and recreation" has the meaning ascribed to it in NRS 360.740.

(c) "Police protection" has the meaning ascribed to it in NRS 360.740.

(d) "Construction, maintenance and repair of roads" has the meaning ascribed to it in NRS 360.740.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.730 Establishment of alternative formula for distribution of taxes in account by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of NRS 277.045, enter into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the account to the local governments or special districts which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the executive director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the executive director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the account pursuant to the provisions of NRS 360.680 and 360.690.

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the committee on local government finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of NRS 277.080 to 277.180, inclusive, that do not relate to the distribution of taxes included in the account.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the executive director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of NRS 360.680 and 360.690.

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7, the executive director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.740 Request of newly created local government or special district for allocation from account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

may, by majority vote, request the Nevada tax commission to direct the executive director to allocate money from the account to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the account, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the executive director; and
- (b) Provide copies of the request and any information it submits to the executive director in support of the request to each local government and special district that:
 - (1) Receives money from the account; and
 - (2) Is located within the same county.

3. The executive director shall review each request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the account, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The committee on local government finance shall review the findings submitted by the executive director pursuant to subsection 3. If the committee determines that the distribution of money in the account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada tax commission. If the committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director shall provide copies of all documents relevant to the recommendation of the committee on local government finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada tax commission determines that the recommendation of the committee on local government finance is appropriate, it shall order the executive director to distribute money in the account to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Fire protection" includes the provision of services related to:

(1) The prevention and suppression of fire; and

(2) Rescue,

and the acquisition and maintenance of the equipment necessary to provide those services.

(b) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(c) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(d) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;
- (9) Crosswalks;
- (10) Sidewalks;
- (11) Culverts;
- (12) Catch basins;
- (13) Drains;
- (14) Sewers;
- (15) Manholes;
- (16) Inlets;
- (17) Outlets;
- (18) Retaining walls;
- (19) Bridges;
- (20) Overpasses;
- (21) Tunnels;
- (22) Underpasses;
- (23) Approaches;
- (24) Sprinkling facilities;
- (25) Artificial lights and lighting equipment;
- (26) Parkways;
- (27) Fences or barriers that control access to the road;
- (28) Control of vegetation;
- (29) Rights of way;
- (30) Grade separators;
- (31) Traffic separators;
- (32) Devices and signs for control of traffic;
- (33) Facilities for personnel who construct, maintain or repair roads; and
- (34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.

(Added to NRS by 1997, 3283; A 1999, 15)

NRS 369.170 Liquor tax account: Remittances; refunds.

1. All revenues required to be paid to the state under this chapter must be paid to the department in the form of remittances payable to the department. The department shall deposit the payments in the state treasury to the credit of the liquor tax account in the state general fund.

2. The department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the state controller, money in the liquor tax account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The state controller shall deposit the amounts apportioned to Carson City and each county in the local government tax distribution account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; 1999, 17)

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Intoxicating Liquors ⇐ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.174 Transfer of money collected from tax on certain liquor to tax on liquor program account. Each month, the state controller shall transfer to the tax on liquor program account in the state general fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$1.90 per wine gallon.

(Added to NRS by 1981, 897; A 1999, 17)

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations of the department. A refund or credit for the excise tax paid on such liquor shall be allowed the wholesale dealer.

(Added to NRS by 1965, 303; A 1975, 1705)

NRS 369.170 Liquor tax account: Remittances; refunds.

1. All revenues required to be paid to the state under this chapter must be paid to the department in the form of remittances payable to the department. The department shall deposit the payments in the state treasury to the credit of the liquor tax account in the state general fund.

2. The department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the state controller, money in the liquor tax account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

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(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; 1999, 17)

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(Added to NRS by 1981, 897; A 1999, 17)

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(Added to NRS by 1965, 303; A 1975, 1705)

EXCISE TAXES**WEST PUBLISHING CO.**

Intoxicating Liquors ⇌ 89 to 97.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 199 to 212.

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$2.05 per wine gallon or proportionate part thereof.
2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, 75 cents per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 40 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 9 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—
(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514)

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Intoxicating Liquors ⇌ 94.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 205, 206.

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by licensed Nevada wholesaler to Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on importer, rather than purchaser. AGO 54 (11-23-1971)

NRS 369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.
2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by licensed Nevada wholesaler to Armed Forces in-

strumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on importer, rather than purchaser. AGO 54 (11-23-1971)

NRS 369.335 Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces; credit or refund.

1. No excise tax may be imposed upon the sale of liquor by licensed wholesale dealers to the following instrumentalities of the Armed Forces of the United States,

4. Upon application and a satisfactory showing, the department may increase or decrease the amount of a bond required by subsection 1 or 2, based on the amount of excise tax precollected or payments deferred, respectively, by the wholesale cigarette dealer.

5. The department may waive the requirement of the bond required by subsection 1 or 2, whenever a licensed wholesale cigarette dealer has maintained a satisfactory record of payment of excise taxes or deferred payments, respectively, for a period of 5 consecutive years.

(Added to NRS by 1961, 676; A 1967, 855; 1975, 1714; 1977, 785; 1989, 1072, 2184, 2190)

ADMINISTRATIVE REGULATIONS.

Lien on real property, NAC 360.420, 370.110

WEST PUBLISHING CO.

Licenses ⇐ 26.

WESTLAW Topic No. 238.

C.J.S. Licenses § 42.

NRS 370.160 Counties, cities and towns may require business licenses. This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

City authority generally, NRS 266.355

County authority generally, NRS 244.335

Town authority generally, NRS 269.170

WEST PUBLISHING CO.

Licenses ⇐ 5 1/4, 5 1/2.

WESTLAW Topic No. 238.

C.J.S. Licenses §§ 9 to 12.

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 17.5 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on his premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287)

WEST PUBLISHING CO.

Taxation ⇐ 1292.

WESTLAW Topic No. 371.

C.J.S. Licenses §§ 30, 47, 48.

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for wholesale dealer's license to import cigarettes into this state

does not apply to person who places cigarettes in free port warehouse in this state because, under free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for purposes of imposing cigarette tax (see NRS 370.165) to be collected through licensees. Licensing requirement applies only when cigarettes are reconsigned to destination within this state. AGO 79-16 (7-24-1979)

NRS 370.170 Revenue stamp to be affixed to each package or container of cigarettes. Except as otherwise provided in this chapter, it is unlawful for any person to give, sell or offer to give or sell any cigarettes in this state unless there is affixed to each of the packages, packets or containers an adhesive Nevada cigarette

WEST PUBLISHING CO.

Taxation ⇌ 1313.

WESTLAW Topic No. 371.

C.J.S. Licenses § 49.

NRS 370.257 Audit of records by department. The department may audit the records of each dealer authorized to purchase or affix cigarette revenue stamps to determine that the dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709)

NRS 370.260 Remittances to department; allocation and appropriation of remittances; monthly reports by department.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the department in the form of remittances payable to the department.

2. The department shall:

(a) As compensation to the state for the costs of collecting the taxes and license fees, transmit each month the sum the legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the state treasurer for deposit to the credit of the department. The deposited money must be expended by the department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 12.5 mills per cigarette to the state treasurer for deposit to the credit of the account for the tax on cigarettes in the state general fund.

(c) Transmit the balance of the payments each month to the state treasurer for deposit in the local government tax distribution account created by NRS 360.660.

(d) Report to the state controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the local government tax distribution account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287; 1999, 17)

WEST PUBLISHING CO.

Taxation ⇌ 1344.

WESTLAW Topic No. 371.

C.J.S. Licenses § 56.

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where legislature amended NRS 370.260, which provides formula for appropriating moneys in cigarette tax

fund to local governments, and state controller began disbursing funds according to new formula but then withheld such funds on grounds that moneys in state general fund on effective date of amendment should have been disbursed under old formula, writ of mandamus issued because statute, as amended, clearly indicated legislative intent to disburse all funds according to new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

NRS 370.315 Sale of cigarettes in various packages. A manufacturer of cigarettes who wishes to sell cigarettes in packages that contain other than 20 cigarettes must so notify the department not less than 90 days before he may sell those packages of cigarettes in this state.

(Added to NRS by 1989, 2183)

NRS 370.345 Seizure of contraband cigarettes by peace officers. [Replaced in revision by NRS 370.415.]

USE TAX

WEST PUBLISHING CO.
Taxation ⇌ 1292.

WESTLAW Topic No. 371.
C.J.S. Licenses §§ 30, 47, 48.

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 17.5 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287)

NRS 370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the department under such regulations as may be prescribed by the department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

WEST PUBLISHING CO.
Taxation ⇌ 1331.

WESTLAW Topic No. 371.
C.J.S. Licenses § 51.

SALE OF CIGARETTES BY WHOLESALE DEALER

WEST PUBLISHING CO.
Trade Regulation ⇌ 891 to 898.

WESTLAW Topic No. 382.
C.J.S. Trade-Marks, Trade-Names, and Unfair Competition §§ 240 to 245.

NRS 370.371 Prevention of competition by wholesale dealer; purchase of cigarettes below cost by retail dealer; penalty; prima facie evidence.

1. A wholesale dealer shall not engage in predatory pricing with intent to injure competitors or destroy or lessen competition substantially by:

(a) Advertising, offering to sell or selling at wholesale, cigarettes at less than the cost to the wholesale dealer; or

(b) Offering any rebate or concession in price or giving any rebate or concession in price in connection with the sale of cigarettes.

2. A retail dealer shall not engage in predatory pricing with the intent to injure competitors or destroy or lessen competition substantially by:

(a) Inducing, attempting to induce, procuring or attempting to procure the purchase of cigarettes at a price less than the cost to the wholesale dealer; or

value of property as defined in NRS 375.010 because by acceptance of such deed, mortgagee is giving up rights which presumptively are

worth amount of mortgage indebtedness and which would otherwise remain secured. AGO 513 (5-16-1968)

NRS 375.020 Imposition and rate.

1. A tax, at the rate of:

(a) In a county whose population is 400,000 or more, \$1.25; and

(b) In a county whose population is less than 400,000, 65 cents,

for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining on the interest or property at the time of sale, exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466)

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to Secretary of Housing and Urban Development, no

real estate transfer tax is imposed under NRS 375.020 because transfers to United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

NRS 375.025 Additional tax in certain counties. [Effective through September 30, 2029.]

1. In addition to all other taxes imposed on transfers of real property, a board of county commissioners in each county whose population is less than 400,000 may by ordinance, but not as in a case of emergency, impose a tax at the rate of up to 1/10 of 1 percent of the value thereof on each deed by which any residential lands, tenements or other residential realty is granted, assigned, transferred or otherwise conveyed to or vested in another person, after receiving the approval of a majority of the registered voters of the county voting on the question at a primary, general or special election. A county may combine this question with questions submitted pursuant to NRS 376A.040, 376A.050 and 376A.070 or any combination thereof.

2. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.

3. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he shall deposit all of the proceeds from the tax imposed pursuant to this section in the county general fund to be used in the manner specified in NRS 375.075.

4. Before the tax may be imposed, an open-space plan must be adopted by the board of county commissioners pursuant to NRS 376A.020 and the adopted open-space plan must be endorsed by the city council of each incorporated city within the county.

(Added to NRS by 1991, 2052; A 1993, 1071; 1999, 2129)

tional amount is due through the date on which the additional amount due, penalty and interest are paid to the county recorder.

4. This section does not prohibit a buyer and seller from agreeing by contract or otherwise that one party or the other will be responsible for the payment of the tax due pursuant to this chapter, but such an agreement does not affect the ability of the county recorder to collect the tax and any penalties and interest from either the buyer or the seller.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504; 1999, 1068)

NRS 375.060 Declaration of value. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada tax commission.

(Added to NRS by 1967, 1761; A 1989, 1504)

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch.

375

NRS 375.070 Disposition and use of proceeds.

1. The county recorder shall transmit the proceeds of the real property transfer tax at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the state treasurer who shall deposit that amount in the account for low-income housing created pursuant to NRS 319.500.

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the state treasurer for deposit in the local government tax distribution account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are disabled or elderly.

3. The expenses authorized by subsection 2 include, but are not limited to:

(a) The costs to acquire land and developmental rights;

(b) Related predevelopment expenses;

(c) The costs to develop the land, including the payment of related rebates;

(d) Contributions toward down payments made for the purchase of affordable housing; and

(e) The creation of related trust funds.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; 1999, 18, 439, 440)

WEST PUBLISHING CO.

Taxation 911.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 1060, 1061, 1086

NRS 375.075 Additional tax in certain counties: Disposition and use of proceeds.

1. The money received by the county from the tax imposed pursuant to NRS 375.025 and any applicable penalty or interest must be retained by the county, or remitted to a city or general improvement district in the county, and used as provided in this section.

2. The money received by a county, city or general improvement district pursuant to subsection 1 must only be used to pay the cost of:

(a) The acquisition of land in fee simple for development and use as open-space land;

(b) The acquisition of the development rights of land identified as open-space land;

(c) The creation of a trust fund for the acquisition of land or development rights of land pursuant to paragraph (a) or (b);

(d) The principal and interest on notes, bonds or other obligations issued by the county, city or general improvement district for the acquisition of land or development rights of land pursuant to paragraph (a) or (b); or

(e) Any combination of the uses set forth in paragraphs (a) to (d), inclusive.

3. The money received from the tax imposed pursuant to NRS 375.025 and any applicable penalty or interest must not be used for any neighborhood or community park or facility.

4. Any money used for the purposes described in this section must be used in a manner:

(a) That is consistent with the provisions of the open-space plan adopted pursuant to NRS 376A.020; and

(b) That provides an equitable allocation of the money among the county and the incorporated cities in the county.

5. As used in this section:

(a) "Open-space land" has the meaning ascribed to it in NRS 376A.010.

(b) "Open-space use" has the meaning ascribed to it in NRS 376A.010.

(Added to NRS by 1991, 2052)

NRS 375.080 Regulations. The department may prescribe such regulations as it may deem necessary to carry out the purposes of this chapter.

(Added to NRS by 1967, 1761; A 1975, 1740)

NRS CROSS REFERENCES.

"Department" means department of taxation,
NRS 360.001

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch.
375

NRS 375.090 Exemptions. The tax imposed by NRS 375.020 and 375.025 does not apply to:

1. Any transaction wherein an interest in real property is encumbered for the purposes of securing a debt.

2. A transfer of title to or from the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.

3. A transfer of title recognizing the true status of ownership of the real property.

CHAPTER 377

CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax.
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to department; deposits in sales and use tax account; transfers.
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax.
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by department.
NRS 377.070	Department may act for counties.
NRS 377.080	Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.

CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Board of county commissioners includes board of supervisors of Carson City, NRS 0.035
Delinquent taxes, collection, NRS 360.4193-360.560
Department means department of taxation, NRS 360.001
Emergency fund for city-county relief tax, NRS 354.5988
Executive director means executive director of department of taxation, NRS 360.001
Floods, districts for control of, imposition of tax, NRS 543.600
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume
Motor vehicles, collection of tax upon application for registration, NRS 482.225, 482.260
Sales and use taxes, NRS ch. 372
Taxpayers' rights, NRS 360.2905-360.294
Watercraft, NRS 488.075

ADMINISTRATIVE REGULATIONS.

Sales and use taxes, NAC ch. 372

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of county-wide retail sales tax for benefit of cities, pursuant to NRS ch. 377, did not deprive retailer located in unincorporated area of county of his property without due process of law; because tax was paid by customers, and inequality of distribution of proceeds of tax did not constitute denial of due process since residents of unincorporated area may well receive substantial benefits from tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact local sales tax ordinance upon petition by majority of governing body of each city within county, was not unconstitutional delegation of legislative power, because statute left nothing to discretion of county commissioners. Enactment of ordinance, terms of which were substantially prescribed by statute, was mandatory after performance of ministerial act of ascertaining number and proper execution of petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in jackpot

payout from special slot machines because coins are used as medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. Retailer may not deduct "port fees" paid to local government authority for privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from sale of taxable tangible personal property. Payment of such fees is legal responsibility of retailer, and fees are part of cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. Department of taxation is preempted by federal law from taxing or otherwise regulating sale of imported goods or domestically produced beverages and cigarettes at "duty free" store located in international airport, where products are intended for export and will be immediately taken from United States for consumption elsewhere. Therefore, business operations of "duty free" store are not subject to provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law does not preempt state's ability to impose business license tax on "duty free" store's activities in Nevada pursuant to NRS ch. 364A. AGO 92-20 (2-21-1992)

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.

(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first month following the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294)

NRS CROSS REFERENCES.

"Board of county commissioners" includes board of supervisors of Carson City, NRS 0.035

NRS 377.040 County ordinance imposing tax: Mandatory provisions. The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

NRS CROSS REFERENCES.

Local School Support Tax Law, NRS ch. 374

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining amount of sales or use tax on new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, used vehicle trade-in allowance given by retailer

must be deducted from sale price of new vehicle (see NRS 374.070). However, 2 percent sales tax imposed pursuant to NRS 372.105 must be applied to entire sales price of new vehicle without deduction for used vehicle trade-in allowance. Rule applies to all retailers who give trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. AGO 92-15 (12-31-1992)

NRS 377.050 Remittances to department; deposits in sales and use tax account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances made 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 transfer from the sales and use tax account .75 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the state general fund, before making the distributions required by NRS 377.055 and 377.057, as compensation to the state for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460; 1999, 1907)

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax.

1. The department shall monthly determine for each county an amount of money equal to the sum of:

(a) Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050; and

(b) That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance, and deposit the money in the local government tax distribution account created by NRS 360.660 for credit to the respective subaccounts of each county.

2. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the privilege tax payable by the buyer upon that vehicle is distributed.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; 1999, 19)

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The state controller, acting upon the relevant information furnished by the department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution, whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the state controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada tax commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

- (a) Nonrecurring taxable sales, it shall grant the request.
- (b) Normal or sustainable growth in taxable sales, it shall deny the request.

A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the local government tax distribution account created by NRS 360.660 for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda.....	53,093
Lander	155,106
Lincoln.....	72,973
Lyon.....	356,858
Mineral.....	118,299
Nye.....	296,609
Pershing	96,731
Storey.....	69,914
White Pine.....	158,863

6. As used in this section, unless the context otherwise requires:
- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
 - (b) "Local government" has the meaning ascribed to it in NRS 360.640.
 - (c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289; 1999, 19)

REVISER'S NOTES.

Ch. 491, Stats. 1991, which substantially amended the formula for the distribution of the supplemental city-county relief tax, became effective on June 28, 1991, and contains the following preamble not included in NRS:

"WHEREAS, In 1981, the Nevada Legislature substantially revised the laws governing the financial structure of the local governments of this state; and

WHEREAS, As part of that revision the supplemental city-county relief tax was imposed at the rate of 1.75 percent of taxable sales and a formula was enacted which allocated the revenue from that tax among the local governments; and

WHEREAS, The amount of property taxes that each local government was allowed to receive was reduced by an amount equal to the amount of revenue from the supplemental city-county relief tax that was allocated to that local government; and

WHEREAS, Various other controls were also instituted that limited the amount of revenue which could be received by a local government; and

WHEREAS, The formula for the distribution of the supplemental city-county relief tax was based upon the replacement of equal amounts of property tax revenue and did not attempt to return a particular portion of the proceeds of the sales and use tax to the area in which they were collected; and

WHEREAS, This legislature hereby finds and determines that it is more equitable to distribute the revenue from the supplemental city-county relief tax to the counties in which it was collected and to counties in which the persons who pay the tax may reside; and

WHEREAS, The changes in the formula to accomplish the new goals necessitate changes that are different for each county and will cause shortfalls in revenue in some medium-sized counties which must be made up with new tax revenue; and

WHEREAS, It is in the best interests of this state to continue to limit the total revenues received by local governments and therefore it is necessary to authorize new taxes only for certain medium-sized counties to retain the balance and ensure equity and fairness in taxation throughout the state; and

WHEREAS, The legislature finds and declares that a general law cannot be made applicable to the situation because of the economic diversity of the local governments of this state, the unusual growth patterns in certain of those local governments and the special conditions experienced in certain counties related to the need to provide basic services;"

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 22. For the fiscal year 1991-1992, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distribu-

tions in lieu of the distributions required by the provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas.....	\$591,952
Esmeralda.....	54,094
Eureka.....	154,852
Lincoln.....	74,349
Lyon.....	363,589
Mineral.....	120,530
Pershing.....	98,556
Storey.....	71,233
White Pine.....	161,860"

Ch. 491, Stats. 1991, as amended by Ch. 610, Stats. 1991, and Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 23. For the fiscal year 1991-1992, after determining the amount of the distributions required by NRS 377.057, as amended by this act, and section 22 of this act each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City.....	\$93,943
Churchill.....	57,881
Clark.....	187,047
Elko.....	257,394
Humboldt.....	97,414
Lander.....	4,134

2. Increase the distribution for Washoe County by \$697,813."

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 24. For the fiscal year 1992-1993, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City.....	\$57,113
Churchill.....	56,681
Elko.....	133,738
Humboldt.....	84,092
Lander.....	4,134

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark.....	\$187,276
Washoe.....	148,482

Sec. 24.1. For the fiscal year 1993-1994, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City.....	\$43,421
Churchill.....	11,064
Elko.....	100,935
Eureka.....	287
Humboldt.....	63,447
Lander.....	3,100

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$174,837
Washoe	47,417

Sec. 24.2. For the fiscal year 1994-1995, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$28,557
Churchill	10,766
Elko	66,868
Humboldt	42,046
Lander	2,066

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$902
Washoe	149,401

Sec. 24.3. For the fiscal year 1995-1996, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$14,278
Churchill	14,170
Elko	33,435
Humboldt	21,023
Lander	1,033

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$451
Washoe	83,488

Sec. 24.5. The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by sections 23 to 24.3, inclusive, of this act must be excluded from the amount distributed in the immediately preceding year for the purposes of calculating the amount to be distributed in the following year pursuant to paragraph (a) of subsection 1 of NRS 377.057.

Sec. 25. For the fiscal year 1991-1992, the amount by which the total receipts of the supplemental city-county relief tax exceed \$266,531,950 must be distributed among Carson City and Churchill, Clark, Elko, Humboldt and Lander Counties in the proportion which the amount of the tax collected since July 1, 1991, in that county bears to the total amount collected since July 1, 1991, in those counties.

Sec. 39. 1. The department of taxation shall provide estimates of the amount by which the proceeds from the supplemental city-county relief tax that will be distributed pursuant to the provisions of this act for any local government in any fiscal year will exceed the amount that it would have received without the provisions of this act in the same fiscal year.

2. Using the estimates provided by the department of taxation pursuant to subsection 1, the governing body of each local government that will receive more proceeds from the supplemental city-county relief tax pursuant to the provisions of this act in any fiscal year than it would have received without the provisions of this act in the same fiscal year shall hold a public hearing on the use of the additional proceeds before any portion of the additional proceeds is appropriated.

3. The governing body shall publish notice of the hearing not less than 5 nor more than 10 days before the date of the hearing in a newspaper of general circulation in the county. The notice must be at least equal in size to one-quarter of the size of a normal newspaper page and must include:

- (a) The date, time and location of the hearing;
- (b) The amount of additional revenue resulting from the provisions of this act;
- (c) The effect upon property tax rates if the additional revenue stated pursuant to paragraph (b) were used to reduce property taxes; and
- (d) The proposed use of the money."

Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 5. 1. For the fiscal year 1993-1994, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$601,255
Esmeralda	54,505
Lander	155,106
Lincoln	75,621
Lyon	373,175
Mineral	121,493
Nye	309,947
Pershing	99,743
Storey	72,564
White Pine	163,185

2. For the fiscal year 1994-1995, the amounts specified in subsection 1 for the following counties must be reduced by the indicated amounts before making the calculations required by paragraph (a) of subsection 1 of NRS 377.057:

Douglas	\$20,262
Esmeralda	1,412
Lincoln	2,648
Lyon	16,317
Mineral	3,194
Nye	13,338
Pershing	3,012
Storey	2,650
White Pine	4,322

The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by this subsection must be included for the purpose of calculating the amount to be distributed for the fiscal year 1995-1996.

Sec. 16. The board of county commissioners of Eureka County may, on or before February 20, 1994, file a request with the Nevada tax commission for a waiver of the requirements of subsection 2 of NRS 377.057. The request is subject to the requirements of NRS 377.057, as amended by section 1 of this act. If the Nevada tax commission grants the waiver, the county is entitled to

receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 of NRS 377.057 beginning on July 1, 1994. The amount of the distribution must be calculated as if the county had received its distributions pursuant to paragraph (a) for each year beginning with the fiscal year 1991-1992."

NRS 377.060 Redistribution by department. The department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.080 Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.

1. A local government or special district which receives revenue pursuant to NRS 360.680, 360.690 and 360.700 may pledge not more than 15 percent of that revenue to the payment of any general obligation bond or revenue bond issued by the local government pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to NRS 360.680, 360.690 and 360.700 is substituted for the pledge of 15 percent of the revenue distributed pursuant to NRS 377.057, as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to NRS 377.057, as that section existed on January 1, 1997.

4. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1991, 2327; A 1997, 3292)

NRS 482.171 List of registered owners to be provided for selection of jury; reimbursement of department.

1. The department shall provide a list of registered owners of motor vehicles in any county upon the request of a district judge of the judicial district in which the county lies for his use for purposes of jury selection.

2. The court which requests the list shall reimburse the department for the reasonable cost of the list.

(Added to NRS by 1977, 739)

NRS 482.173 Destruction of certificates of registration authorized.

1. Notwithstanding the provisions of NRS 239.080, the director may order the destruction of certificates of registration 1 year after they are no longer effective.

2. The department shall keep a record showing when such certificates are destroyed.

(Added to NRS by 1965, 168)

NRS 482.175 Validity of registration: Powers and duties of department and registered dealers. The department and the officers and deputies thereof and registered dealers shall examine and to the best of their ability determine the genuineness and regularity of every registration and transfer of registration of a vehicle as provided in this chapter, in order that every certificate issued for a vehicle must contain true statements of the ownership thereof, and to prevent the registration of a vehicle by any person not entitled thereto. The department or a registered dealer may require any applicant to furnish such information in addition to that contained in the application as may be necessary to satisfy the department of the truth and regularity of the application.

[Part 7:202:1931; 1931 NCL § 4435.06]—(NRS A 1995, 1861)

NRS 482.180 Creation of motor vehicle fund; deposits and transfers; appropriations; distribution of privilege tax among counties; commissions on collection of tax.

1. The motor vehicle fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the department must be deposited in the state treasury for credit to the motor vehicle fund.

2. The interest and income on the money in the motor vehicle fund, after deducting any applicable charges, must be credited to the state highway fund.

3. Any check accepted by the department in payment of vehicle privilege tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the motor vehicle fund or the county to which the payment was credited, in the proper proportion.

4. All money received or collected by the department for the basic vehicle privilege tax must be deposited in the local government tax distribution account, created by NRS 360.660, for credit to the appropriate county pursuant to subsection 6.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of the appropriation, the department shall pay every item of expense.

6. The privilege tax collected on vehicles subject to the provisions of chapter 706 of NRS and engaged in interstate or intercounty operation must be distributed among the counties in the following percentages:

Carson City.....	1.07 percent	Lincoln	3.12 percent
Churchill.....	5.21 percent	Lyon	2.90 percent
Clark.....	22.54 percent	Mineral	2.40 percent
Douglas	2.52 percent	Nye	4.09 percent
Elko.....	13.31 percent	Pershing.....	7.00 percent
Esmeralda.....	2.52 percent	Storey19 percent
Eureka	3.10 percent	Washoe.....	12.24 percent
Humboldt.....	8.25 percent	White Pine.....	5.66 percent
Lander	3.88 percent		

The distributions must be allocated among local governments within the respective counties pursuant to the provisions of NRS 482.181.

7. The department shall withhold 6 percent from the amount of privilege tax collected by the department as a commission. From the amount of privilege tax collected by a county assessor, the state controller shall credit 1 percent to the department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor.

8. When the requirements of this section and NRS 482.181 have been met, and when directed by the department, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

9. If a statute requires that any money in the motor vehicle fund be transferred to another fund or account, the department shall direct the controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298; 1999, 22, 2777)

NRS CROSS REFERENCES.

Motor carriers, NRS ch. 706

WEST PUBLISHING CO.

Automobiles ⇐ 45.
WESTLAW Topic No. 48A.
C.J.S. Motor Vehicles § 136.

NRS 482.1805 Revolving account for issuance of special license plates: Creation; deposit of certain fees; use of money in account; transfer of excess balance to state highway fund.

1. The revolving account for the issuance of special license plates is hereby created as a special account in the motor vehicle fund. Twenty-five percent of the fee received by the department for the initial issuance of a special license plate, not including any additional fee which may be added to generate financial support for a particular cause or charitable organization, must be deposited in the motor vehicle fund for credit to the account.

2. The department shall use the money in the account to pay the expenses involved in issuing special license plates.

3. Money in the account must be used only for the purpose specified in subsection 2.

4. At the end of each fiscal year, the state controller shall transfer from the account to the state highway fund an amount of money equal to the balance in the account which exceeds \$50,000.

(Added to NRS by 1999, 779)

NRS 482.181 Privilege taxes: Certification of amount collected each month; distribution.

1. Except as otherwise provided in subsection 4, the department shall certify monthly to the state board of examiners the amount of the basic and supplemental privilege taxes collected for each county by the department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental privilege tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic privilege tax within a county must be made to local governments, special districts and enterprise districts pursuant to the provisions of NRS 360.680 and 360.690. The distribution of the basic privilege tax must be made to the county school district within the county before the distribution of the basic privilege tax pursuant to the provisions of NRS 360.680 and 360.690 and in the same ratio as all property taxes were levied in the county in the previous fiscal year, but the State of Nevada is not entitled to share in that distribution. For the purpose of calculating the amount of basic privilege tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. An amount equal to any basic privilege tax distributed to a redevelopment agency in the fiscal year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

5. The department shall make distributions of basic privilege tax directly to county school districts.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; 1999, 664, 1216)

WEST PUBLISHING CO.

Municipal Corporations 6961.

WESTLAW Topic No. 268.

C.J.S. Municipal Corporations §§ 1992 et seq.

NRS 354.59872 Increase in allowed revenue from taxes ad valorem of local government that loses revenue by incorporation of new city. Repealed. (See chapter 374, Statutes of Nevada 2001, at page 1829.)

NRS 354.59874 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government pursuant to agreement between local governments. Except as otherwise provided in subsection 2 of NRS 354.5987 and NRS 354.598743 and 354.598747, if one local government takes over a function or provides a service previously performed by another local government pursuant to an agreement between the local governments, upon petition by the participating local governments, the executive director of the department of taxation shall:

1. Reduce the allowed revenue from taxes ad valorem calculated pursuant to NRS 354.59811 of the local government which previously performed the function or provided the service, for the first year the service is provided or the function is performed by an amount equal to the cost of performing the function or providing the service; and

2. Increase the allowed revenue from taxes ad valorem calculated pursuant to NRS 354.59811 of the local government which assumed the performance of the function or the provision of the service, for the first year the service is provided or the function is performed by an amount equal to the amount by which the reduction was made pursuant to subsection 1.

(Added to NRS by 1989, 805; A 1989, 2087; 1991, 1438; 1997, 3298)

NRS 354.598743 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government that no longer exists. Except as otherwise provided in NRS 354.598747, if one or more local governments assume the functions previously performed by a local government that no longer exists, the Nevada tax commission shall add to the allowed revenue from taxes ad valorem otherwise allowable to the local government or local governments pursuant to NRS 354.59811 an amount equal to the allowed revenue from taxes ad valorem for the last fiscal year of existence of the local government whose functions were assumed. If more than one local government assumes the functions, the additional revenue must be divided among the local governments on the basis of the proportionate costs of the functions assumed. The Nevada tax commission shall not allow any increase in the allowed revenue from taxes ad valorem if the increase would result in a decrease in revenue of any local government in the county that does not assume those functions.

(Added to NRS by 1997, 3292)

NRS 354.598747 Calculation of amount distributed from local government tax distribution account to local government, special district or enterprise district that assumes functions of another local government or district.

1. To calculate the amount to be distributed pursuant to the provisions of NRS 360.680 and 360.690 from a county's subaccount in the local government tax distribution account to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this subsection and subsection 2, the executive director of the department of taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of NRS 360.680 for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the population and average change in the assessed valuation of the taxable property that would otherwise be allowed to the local government or special district whose functions are assumed, including the assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, pursuant to subsection 4 of NRS 360.690 to the population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

The Nevada tax commission shall not allow any increase in the allowed revenue from the taxes contained in the county's subaccount in the local government tax distribution account if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada tax commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of NRS 360.600 to 360.740, inclusive.

3. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1997, 3293; A 1999, 7, 1095, 1099; 2001, 70)

NRS CROSS REFERENCES.

Local government tax distribution account,
creation, allocation, NRS 360.660-360.740

NRS 354.59875 Calculation and imposition of common levy for unincorporated town.

1. If the board of county commissioners of a county has established a common levy authorized pursuant to NRS 269.5755, it shall calculate the rate of that levy by combining the amount of revenue from taxes ad valorem authorized for each of the unincorporated towns participating in the common levy, including any adjustment permitted by statute or authorized by the Nevada tax commission, and dividing that sum by the combined assessed valuation of those unincorporated towns. The resulting common rate must be imposed on all taxable property located in those unincorporated towns.

3. If the receipt of the person liable for the amount is not available, the department shall deposit the excess money with the state treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

(Added to NRS by 1983, 282)

DISTRIBUTION OF PROCEEDS OF CERTAIN TAXES TO LOCAL GOVERNMENTS

NRS 360.600 Definitions. As used in NRS 360.600 to 360.740, inclusive, unless the context otherwise requires, the words and terms defined in NRS 360.605 to 360.650, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278; A 1999, 9, 1092)

NRS 360.605 "Account" defined. "Account" means the local government tax distribution account created pursuant to NRS 360.660.

(Added to NRS by 1999, 9)

NRS 360.610 "County" defined. "County" includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 "Enterprise district" defined. "Enterprise district" means a governmental entity which:

1. Is not a county, city or town;
2. Receives any portion of the proceeds of a tax which is included in the account; and
3. The executive director determines is an enterprise district pursuant to the provisions of NRS 360.710.

(Added to NRS by 1997, 3278; A 1999, 9)

NRS 360.640 "Local government" defined. "Local government" means any county, city or town that receives any portion of the proceeds of a tax which is included in the account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.650 "Special district" defined. "Special district" means a governmental entity that receives any portion of the proceeds of a tax which is included in the account and which is not:

1. A county;
2. A city;
3. A town; or
4. An enterprise district.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.660 Local government tax distribution account: Creation; administration by executive director. The local government tax distribution account is hereby created in the intergovernmental fund. The executive director shall administer the account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.670 Eligibility for allocation from account. Except as otherwise provided in NRS 360.740, each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the account;
 2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the account; and
 3. Enterprise district,
- is eligible for an allocation from the account in the manner prescribed in NRS 360.680.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.680 Annual allocations from account.

1. On or before July 1 of each year, the executive director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the account in the immediately preceding fiscal year.

2. Except as otherwise provided in NRS 360.690 and 360.730, the executive director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the account pursuant to NRS 360.670 an amount from the account that is equal to the amount allocated to the local government or special district for the preceding fiscal year, minus any excess amount allocated pursuant to subsection 4 of NRS 360.690, multiplied by 1 plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279; A 1999, 10; 2001 Special Session, 109)

REVISER'S NOTES.

Ch. 660, Stats. 1997, the source of this section, contains the following provisions not included in NRS:

"Sec. 35. 1. Notwithstanding the provisions of subsection 1 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund (now local government tax distribution account), allocate to each enterprise district an amount in lieu of the amount allocated pursuant to subsection 1 of [NRS 360.680] that is equal to the average annual amount that the enterprise district received from the proceeds from each tax included in the fund for the fiscal years ending on June 30, 1996, and June 30, 1997.

2. Notwithstanding the provisions of subsection 2 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund, (now local government tax distribution account) allocate to each local government and special district that receives, before July 1, 1998, any of the proceeds from a tax which is included in the local government tax distribution fund an amount in lieu of the amount allocated pursuant to the provisions of [NRS 360.680 and 360.690] that is equal to an amount calculated by:

(a) Multiplying the average of the amount of each tax included in the fund that was distributed to the local government or special district for the

fiscal years ending on June 30, 1996, and June 30, 1997, by one plus the percentage change between the:

(1) Total amounts received by the local governments and special districts located in the same county for the fiscal year ending on June 30, 1997; and

(2) Average of the total amounts received by the local governments and special districts located in the same county for the fiscal years ending on June 30, 1996, and June 30, 1997; and

(b) Multiplying the amount calculated in paragraph (a) by one plus the percentage change in the Consumer Price Index (All Items) for the period from July 1, 1997, to December 31, 1997.

3. For the purposes of this section:

(a) For any unincorporated town to which the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996, applied, the amounts described in subparagraphs (1) and (2) of paragraph (a) of subsection 2 must be adjusted to equal the amounts that could have been received by that unincorporated town but for the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996.

(b) The fiscal year ending on June 30, 1999, is the initial year of distribution.

4. For the fiscal year beginning on July 1, 2000, the executive director of the department of taxation shall increase the amount which would otherwise be allocated pursuant to subsection 2 of [NRS 360.680] to each unincorporated town that was created after July 1, 1980, and before July 1,

1997, for which the Nevada tax commission established the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987, as that section existed on July 1, 1996, by an amount equal to the amount of basic privilege tax that would have been distributed to the unincorporated town:

(a) Pursuant to NRS 482.181, as if the provisions of NRS 482.181 which existed on July 1, 1996, were still in effect; and

(b) As if the tax rate for the unincorporated town for the fiscal year beginning on July 1, 1980, were a rate equal to the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. The additional amount of money allocated to an unincorporated town pursuant to subsection 4 must continue to be treated as a regular part of the amount allocated to the unincorporated town for the purposes of determining the allocation for the town pursuant to subsection 2 of [NRS 360.680] for all future years.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650].

Sec. 36. 1. The governing body of a local government or special district that receives, before July 1, 1998, any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) may submit a request to the executive director of the department of taxation for an adjustment to the amount calculated pursuant to section 35 of this act.

2. A governing body that submits a request pursuant to subsection 1 must:

(a) Submit the request to the executive director of the department of taxation; and

(b) Provide copies of the request and any information it submits to the executive director in support of the request to each of the other local governments and special districts that receive any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) and which is located within the same county, on or before December 31, 1997.

3. The executive director of the department of taxation shall review a request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) Analyze the revenues available to the local government or special district in the fiscal year ending on June 30, 1981, including, without limitation:

(1) The rate of property taxes levied for the fiscal year ending on June 30, 1981;

(2) The change in the rate of property taxes for the 5 years immediately preceding the fiscal year ending on June 30, 1981; and

(3) The change in the assessed valuation of the taxable property within the local government or special district over the 5 years immediately preceding the fiscal year ending on June 30, 1981, but excluding any assessed valuation attributable to the net proceeds of minerals; and

(b) Consider:

(1) The effect of an increase in the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district on the amounts that the other local governments and special districts that are located within the same county will receive from the local government tax distribution fund (now local government tax distribution account);

(2) Any other factors that may have caused the local government or special district to experience growth or other effects which are not reflected in the formula for distribution for the supplemental city-county relief tax set forth in NRS 377.057 as that formula exists before July 1, 1998; and

(3) The comparison of the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district to the amounts calculated pursuant to provisions of [NRS 360.680 and 360.690] for the other local governments and special districts that are located in the same county.

The executive director shall not base his findings solely on the fact that a local government or special district did not levy a rate of property tax equal in rate to those levied by other similar local governments or special districts for the fiscal year ending on June 30, 1981.

4. The committee on local government finance shall review the findings submitted by the executive director of the department of taxation pursuant to subsection 3. If the committee determines that the adjustment to the amount calculated pursuant to subsection 2 of [NRS 360.680] is appropriate, it shall submit a recommendation to the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director of the department of taxation shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that requests the adjustment.

6. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director of the department of taxation to adjust the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690].

7. The executive director of the department of taxation, the committee on local government finance and the Nevada tax commission shall not consider any request for an adjustment to the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for a local government or special district that is submitted after December 31, 1997.

8. As used in this section:

(a) "Local government" has the meaning ascribed to it in [NRS 360.640].

(b) "Special district" has the meaning ascribed to it in [NRS 360.650]."

Ch. 7, Stats. 2001 Special Session, which amended this section, contains the following provision not included in NRS:

"For the fiscal year beginning on July 1, 2001, the executive director of the department of taxation shall increase the amount that would otherwise be allocated to the City of Henderson pursuant to NRS 360.680 by \$4,000,000, and that amount must be included in the calculation of all future allocations."

NRS 360.690 Establishment of base monthly allocations from account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets. [Effective through June 30, 2003.]

1. Except as otherwise provided in NRS 360.730, the executive director shall estimate monthly the amount each local government, special district and enterprise district will receive from the account pursuant to the provisions of this section.

2. The executive director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12, and the state treasurer shall, except as otherwise provided in subsections 3, 4 and 5, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the executive director determines there is not sufficient money available in the county's subaccount in the account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to the percentage of the amount that the local government or special district received from the total amount which was distributed to all local governments and special districts within the county for the fiscal year immediately preceding the year in which the allocation is made. The state treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsection 5, if the executive director determines that there is money remaining in the county's subaccount in the account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the sum of:

(I) Fifty percent of the amount allocated pursuant to NRS 360.680 multiplied by the sum of the average percentage of change in the population of the local government for the fiscal year immediately preceding the year in which the allocation is made and the 4 fiscal years immediately preceding the year in which the allocation is made, as certified by the governor pursuant to NRS 360.285, except as otherwise provided in subsection 6, and the average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is

made, as projected by the department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(II) Fifty percent of the amount allocated pursuant to NRS 360.680 multiplied by 1 plus the sum of the average percentage of change in the population of the local government for the fiscal year immediately preceding the year in which the allocation is made and the 4 fiscal years immediately preceding the year in which the allocation is made, as certified by the governor pursuant to NRS 360.285, except as otherwise provided in subsection 6, and the average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the sum of:

(I) Fifty percent of the amount allocated pursuant to NRS 360.680 multiplied by the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(II) Fifty percent of the amount allocated pursuant to NRS 360.680 multiplied by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

The state treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. The executive director shall not allocate any amount to a local government or special district pursuant to subsection 4, unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the executive director determines there is money remaining in the county's subaccount in the account after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the account to determine which amount is greater.

If the executive director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's subaccount in the account pursuant to the provisions of subsection 3. If the executive director determines that the amount of money remaining in the county's subaccount in the account is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the state treasurer shall remit that money so allocated. The executive director shall allocate any additional money in the county's subaccount in the account pursuant to the provisions of subsection 4.

6. The percentage change calculated pursuant to paragraph (a) of subsection 4 must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census of the United States Department of Commerce concerning the population total of the local government issued by the Bureau of the Census, be calculated using the population total certified by the governor pursuant to NRS 360.285 until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the governor is greater than the population total issued by the Bureau of the Census, the state treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the state treasurer shall transfer the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, to the local government tax distribution account for allocation among the local governments in the county pursuant to subsection 4.

(2) Greater than the population total initially issued by the Bureau of the Census, the executive director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4 if the population total finally determined pursuant to the appeal had been used and the state treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

7. On or before February 15 of each year, the executive director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the account for that fiscal year.

8. On or before March 15 of each year, the executive director shall:

(a) Make an estimate of the receipts from each tax included in the account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

9. A local government, special district or enterprise district may use the estimate provided by the executive director pursuant to subsection 8 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096; 2001, 70, 1821; 2001 Special Session, 109, 112)

NRS 360.690 Establishment of base monthly allocations from account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets. [Effective July 1, 2003, through June 30, 2004.]

1. Except as otherwise provided in NRS 360.730, the executive director shall estimate monthly the amount each local government, special district and enterprise district will receive from the account pursuant to the provisions of this section.

2. The executive director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12, and the state treasurer shall, except as otherwise provided in subsections 3, 4 and 5, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the executive director determines there is not sufficient money available in the county's subaccount in the account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to the percentage of the amount that the local government or special district received from the total amount which was distributed to all local governments and special districts within the county for the fiscal year immediately preceding the year in which the allocation is made. The state treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsection 5, if the executive director determines that there is money remaining in the county's subaccount in the account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the sum of:

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(I) Seventy-five percent of the amount allocated pursuant to NRS 360.680 multiplied by the sum of the average percentage of change in the population of the local government for the fiscal year immediately preceding the year in which the allocation is made and the 4 fiscal years immediately preceding the year in which the allocation is made, as certified by the governor pursuant to NRS 360.285, except as otherwise provided in subsection 6, and the average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(II) Twenty-five percent of the amount allocated pursuant to NRS 360.680 multiplied by 1 plus the sum of the average percentage of change in the population of the local government for the fiscal year immediately preceding the year in which the allocation is made and the 4 fiscal years immediately preceding the year in which the allocation is made, as certified by the governor pursuant to NRS 360.285, except as otherwise provided in subsection 6, and the average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the sum of:

(I) Seventy-five percent of the amount allocated pursuant to NRS 360.680 multiplied by the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(II) Twenty-five percent of the amount allocated pursuant to NRS 360.680 multiplied by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

The state treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. The executive director shall not allocate any amount to a local government or special district pursuant to subsection 4, unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the executive director determines there is money remaining in the county's subaccount in the account after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the account to determine which amount is greater.

If the executive director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's subaccount in the account pursuant to the provisions of subsection 3. If the executive director determines that the amount of money remaining in the county's subaccount in the account is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the state treasurer shall remit that money so allocated. The executive director shall allocate any additional money in the county's subaccount in the account pursuant to the provisions of subsection 4.

6. The percentage change calculated pursuant to paragraph (a) of subsection 4 must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census of the United States Department of Commerce concerning the population total of the local government issued by the Bureau of the Census, be calculated using the population total certified by the governor pursuant to NRS 360.285 until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the governor is greater than the population total issued by the Bureau of the Census, the state treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the state treasurer shall transfer the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, to the local

government tax distribution account for allocation among the local governments in the county pursuant to subsection 4.

(2) Greater than the population total initially issued by the Bureau of the Census, the executive director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4 if the population total finally determined pursuant to the appeal had been used and the state treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

7. On or before February 15 of each year, the executive director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the account for that fiscal year.

8. On or before March 15 of each year, the executive director shall:

(a) Make an estimate of the receipts from each tax included in the account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

9. A local government, special district or enterprise district may use the estimate provided by the executive director pursuant to subsection 8 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096; 2001, 70, 1821; 2001 Special Session, 109, 112, 115, effective July 1, 2003, through June 30, 2004)

NRS 360.690 Establishment of base monthly allocations from account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets. [Effective July 1, 2004.]

1. Except as otherwise provided in NRS 360.730, the executive director shall estimate monthly the amount each local government, special district and enterprise district will receive from the account pursuant to the provisions of this section.

2. The executive director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12, and the state treasurer shall, except as otherwise provided in subsections 3, 4 and 5, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the executive director determines there is not sufficient money available in the county's subaccount in the account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to the percentage of the amount that the local government or special district received from the total amount which was distributed to all local governments and special districts within the county for the fiscal year immediately preceding the year in which the allocation is made. The state treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsection 5, if the executive director determines that there is money remaining in the county's subaccount in the account

after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the sum of the:

(I) Average percentage of change in the population of the local government for the fiscal year immediately preceding the year in which the allocation is made and the 4 fiscal years immediately preceding the year in which the allocation is made, as certified by the governor pursuant to NRS 360.285, except as otherwise provided in subsection 6; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the 5 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount. The state treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. The executive director shall not allocate any amount to a local government or special district pursuant to subsection 4, unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the executive director determines there is money remaining in the county's subaccount in the account after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made ex-

ceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the account to determine which amount is greater.

If the executive director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's subaccount in the account pursuant to the provisions of subsection 3. If the executive director determines that the amount of money remaining in the county's subaccount in the account is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the state treasurer shall remit that money so allocated. The executive director shall allocate any additional money in the county's subaccount in the account pursuant to the provisions of subsection 4.

6. The percentage change calculated pursuant to paragraph (a) of subsection 4 must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census of the United States Department of Commerce concerning the population total of the local government issued by the Bureau of the Census, be calculated using the population total certified by the governor pursuant to NRS 360.285 until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the governor is greater than the population total issued by the Bureau of the Census, the state treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the state treasurer shall transfer the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, to the local government tax distribution account for allocation among the local governments in the county pursuant to subsection 4.

(2) Greater than the population total initially issued by the Bureau of the Census, the executive director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4 if the population total finally determined pursuant to the appeal had been used and the state treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

7. On or before February 15 of each year, the executive director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the account for that fiscal year.

8. On or before March 15 of each year, the executive director shall:

(a) Make an estimate of the receipts from each tax included in the account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

9. A local government, special district or enterprise district may use the estimate provided by the executive director pursuant to subsection 8 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096; 2001, 70, 1821; 2001 Special Session, 109, 112, 115, 118, effective July 1, 2004)

NRS 360.695 Adjustment of allocation to local government or special district after decrease in population and assessed valuation of taxable property.

1. If the population and assessed valuation of the taxable property, except any assessed valuation attributable to the net proceeds of minerals, within a local government or special district has decreased in each of the 3 fiscal years immediately preceding the current fiscal year, the executive director shall review the amount allocated to the local government or special district from the account pursuant to NRS 360.680, to determine whether to adjust the allocation. The local government or special district may submit information to assist the executive director in making a determination. If the executive director determines that an adjustment to the allocation of the local government or special district is necessary, the executive director shall submit his findings on the matter to the committee on local government finance.

2. The committee on local government finance shall review the findings submitted by the executive director pursuant to subsection 1. If the committee determines that an adjustment to the amount allocated to the local government or special district pursuant to NRS 360.680 is appropriate, the committee shall submit a recommendation to the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

3. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that is subject to the recommended adjustment.

4. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director to adjust the amount allocated to the local government or special district pursuant to NRS 360.680.

(Added to NRS by 1999, 1091)

ADMINISTRATIVE REGULATIONS.

Distribution of proceeds of certain taxes to
local government, NAC 360.650

NRS 360.700 Guaranteed allocation from account for tax proceeds pledged to secure obligations. The executive director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the account; and

2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations, receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.

(Added to NRS by 1997, 3281; A 1999, 13)

NRS 360.710 Determination of enterprise districts.

1. The executive director shall determine whether a governmental entity is an enterprise district.

2. In determining whether a governmental entity is an enterprise district, the executive director shall consider:

(a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in NRS 354.517;

(b) The number and type of governmental services that the governmental entity provides;

(c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and

(d) Any other factors the executive director deems relevant.

(Added to NRS by 1997, 3281)

NRS 360.720 Enterprise districts prohibited from pledging revenue from account to secure obligations; qualifications of certain governmental entities for allocations from account.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the account to secure the payment of bonds or other obligations.

2. The executive director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the account unless that governmental entity provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation.

3. As used in this section:

(a) "Fire protection" has the meaning ascribed to it in NRS 360.740.

(b) "Parks and recreation" has the meaning ascribed to it in NRS 360.740.

(c) "Police protection" has the meaning ascribed to it in NRS 360.740.

(d) "Construction, maintenance and repair of roads" has the meaning ascribed to it in NRS 360.740.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.730 Establishment of alternative formula for distribution of taxes in account by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of NRS 277.045, enter

into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the account to the local governments or special districts which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the executive director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the executive director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the account pursuant to the provisions of NRS 360.680 and 360.690.

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the committee on local government finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of NRS 277.080 to 277.180, inclusive, that do not relate to the distribution of taxes included in the account.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the executive director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of NRS 360.680 and 360.690.

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7, the executive director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.740 Request of newly created local government or special district for allocation from account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

may, by majority vote, request the Nevada tax commission to direct the executive director to allocate money from the account to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the account, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the executive director; and
- (b) Provide copies of the request and any information it submits to the executive director in support of the request to each local government and special district that:
 - (1) Receives money from the account; and
 - (2) Is located within the same county.

3. The executive director shall review each request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the account, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The committee on local government finance shall review the findings submitted by the executive director pursuant to subsection 3. If the committee determines that the distribution of money in the account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada tax commission. If the committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director shall provide copies of all documents relevant to the recommendation of the committee on local government finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada tax commission determines that the recommendation of the committee on local government finance is appropriate, it shall order the executive director to distribute money in the account to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Fire protection" includes the provision of services related to:

- (1) The prevention and suppression of fire; and
- (2) Rescue,

and the acquisition and maintenance of the equipment necessary to provide those services.

(b) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(c) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(d) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;
- (9) Crosswalks;
- (10) Sidewalks;
- (11) Culverts;
- (12) Catch basins;
- (13) Drains;
- (14) Sewers;
- (15) Manholes;
- (16) Inlets;
- (17) Outlets;
- (18) Retaining walls;

- (19) Bridges;
- (20) Overpasses;
- (21) Tunnels;
- (22) Underpasses;
- (23) Approaches;
- (24) Sprinkling facilities;
- (25) Artificial lights and lighting equipment;
- (26) Parkways;
- (27) Fences or barriers that control access to the road;
- (28) Control of vegetation;
- (29) Rights of way;
- (30) Grade separators;
- (31) Traffic separators;
- (32) Devices and signs for control of traffic;
- (33) Facilities for personnel who construct, maintain or repair roads; and
- (34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.

(Added to NRS by 1997, 3283; A 1999, 15)

ABATEMENT OF TAXES ON NEW OR EXPANDED BUSINESS

NRS 360.750 Partial abatement of certain taxes imposed on new or expanded businesses: Powers and duties of commission on economic development, Nevada tax commission, applicant for abatement, business approved for abatement and county treasurer.

1. A person who intends to locate or expand a business in this state may apply to the commission on economic development for a partial abatement of one or more of the taxes imposed on the new or expanded business pursuant to chapter 361, 364A or 374 of NRS.

2. The commission on economic development shall approve an application for a partial abatement if the commission makes the following determinations:

(a) The business is consistent with:

(1) The state plan for industrial development and diversification that is developed by the commission pursuant to NRS 231.067; and

(2) Any guidelines adopted pursuant to the state plan.

(b) The applicant has executed an agreement with the commission which states that the business will, after the date on which a certificate of eligibility for the abatement is issued pursuant to subsection 5, continue in operation in this state for a period specified by the commission, which must be at least 5 years, and will continue to meet the eligibility requirements set forth in this subsection. The agreement must bind the successors in interest of the business for the specified period.

(c) The business is registered pursuant to the laws of this state or the applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the business operates.

(d) Except as otherwise provided in NRS 361.0687, if the business is a new business in a county whose population is 100,000 or more or a city whose population is 60,000 or more, the business meets at least two of the following requirements:

(1) The business will have 75 or more full-time employees on the payroll of the business by the fourth quarter that it is in operation.

NRS 369.170 Liquor tax account: Remittances; refunds.

1. All revenues required to be paid to the state under this chapter must be paid to the department in the form of remittances payable to the department. The department shall deposit the payments in the state treasury to the credit of the liquor tax account in the state general fund.

2. The department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the state controller, money in the liquor tax account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The state controller shall deposit the amounts apportioned to Carson City and each county in the local government tax distribution account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; 1999, 17)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.174 Transfer of money collected from tax on certain liquor to tax on liquor program account. Each month, the state controller shall transfer to the tax on liquor program account in the state general fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$1.90 per wine gallon.

(Added to NRS by 1981, 897; A 1999, 17)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations of the department. A refund or credit for the excise tax paid on such liquor shall be allowed the wholesale dealer.

(Added to NRS by 1965, 303; A 1975, 1705)

EXCISE TAXES

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 89 to 97.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 199 to 212.

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$2.05 per wine gallon or proportionate part thereof.

2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, 75 cents per wine gallon or proportionate part thereof.

3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 40 cents per wine gallon or proportionate part thereof.

4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 9 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—
(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 94.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 205, 206.

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.

2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces

instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.335 Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces; credit or refund.

1. No excise tax may be imposed upon the sale of liquor by licensed wholesale dealers to the following instrumentalities of the Armed Forces of the United States, organized under Army, Air Force or Navy regulations, and located upon territory within the geographical boundaries of the State of Nevada:

available for withdrawal except upon order of the department. The department shall deposit all cash and bonds of the United States or of the State of Nevada received pursuant to this subsection with the state treasurer as custodian.

4. Upon application and a satisfactory showing, the department may increase or decrease the amount of a bond required by subsection 1 or 2, based on the amount of excise tax precollected or payments deferred, respectively, by the wholesale cigarette dealer.

5. The department may waive the requirement of the bond required by subsection 1 or 2, whenever a licensed wholesale cigarette dealer has maintained a satisfactory record of payment of excise taxes or deferred payments, respectively, for a period of 5 consecutive years.

(Added to NRS by 1961, 676; A 1967, 855; 1975, 1714; 1977, 785; 1989, 1072, 2184, 2190)

ADMINISTRATIVE REGULATIONS.

Lien on real property, NAC 360.420, 370.110

WEST PUBLISHING CO.

Licenses ⇨ 26.
WESTLAW Topic No. 238.
C.J.S. Licenses § 42.

NRS 370.160 Counties, cities and towns may require business licenses. This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

City authority generally, NRS 266.355
County authority generally, NRS 244.335
Town authority generally, NRS 269.170

WEST PUBLISHING CO.

Licenses ⇨ 5 1/4, 5 1/2.
WESTLAW Topic No. 238.
C.J.S. Licenses §§ 9 to 12.

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 17.5 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on his premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287)

WEST PUBLISHING CO.

Taxation ⇨ 1292.
WESTLAW Topic No. 371.
C.J.S. Licenses §§ 30, 47, 48.

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for a wholesale dealer's license to import cigarettes into this state

does not apply to a person who places cigarettes in a free port warehouse in this state because, under the free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for the purposes of imposing a cigarette tax (see NRS 370.165) to be collected through licenses. Licensing requirement applies only when cigarettes are reconsigned to a destination within this state. AGO 79-16 (7-24-1979)

due, the department may suspend his license or permit until the report is received and found to be correct.

2. The department may temporarily suspend or permanently revoke the licenses of any cigarette dealer for violating, or causing or permitting to be violated, any of the provisions of NRS 370.001 to 370.430, inclusive.

[16.1:192:1947; added 1951, 124]—(NRS A 1965, 1246; 1973, 1006; 1975, 1716; 1977, 786; 1983, 709)

WEST PUBLISHING CO.
Licenses ⇌ 38.

WESTLAW Topic No. 238.
C.J.S. Licenses §§ 48 to 63.

NRS 370.255 Dealer to maintain and preserve records of cigarettes received, sold or distributed. Each dealer authorized to purchase or affix cigarette revenue stamps shall maintain records of all cigarettes received, sold or distributed by him. Each dealer shall also obtain and keep receipts, freight bills, invoices and other documents necessary to substantiate his records. Records and documents shall be kept at the dealer's place of business for not less than 4 years unless the department authorizes, in writing, their earlier removal or destruction.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 786; 1993, 2473)

WEST PUBLISHING CO.
Taxation ⇌ 1313.

WESTLAW Topic No. 371.
C.J.S. Licenses § 49.

NRS 370.257 Audit of records by department. The department may audit the records of each dealer authorized to purchase or affix cigarette revenue stamps to determine that the dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709)

NRS 370.260 Remittances to department; allocation and appropriation of remittances; monthly reports by department.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the department in the form of remittances payable to the department.

2. The department shall:

(a) As compensation to the state for the costs of collecting the taxes and license fees, transmit each month the sum the legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the state treasurer for deposit to the credit of the department. The deposited money must be expended by the department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 12.5 mills per cigarette to the state treasurer for deposit to the credit of the account for the tax on cigarettes in the state general fund.

(c) Transmit the balance of the payments each month to the state treasurer for deposit in the local government tax distribution account created by NRS 360.660.

(d) Report to the state controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the local government tax distribution account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287; 1999, 17)

WEST PUBLISHING CO.

Taxation ¶ 1344.

WESTLAW Topic No. 371.

C.J.S. Licenses § 56.

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where the legislature amended NRS 370.260, which provides the formula for appropriating the money

in the cigarette tax fund to local governments, and the state controller began disbursing funds according to the new formula but then withheld such funds on the grounds that the money in the state general fund on the effective date of the amendment should have been disbursed under the old formula, a writ of mandamus issued because the statute, as amended, clearly indicated the legislative intent to disburse all funds according to the new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

NRS 370.270 Duties of retail dealers and vending machine operators; unlawful possession of unstamped cigarettes; seizure, stamping and sale of unstamped cigarettes to licensed wholesalers; seizure and sale of vending machines.

1. Every retail dealer making a sale to a customer shall, at the time of sale, see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

2. Every cigarette vending machine operator placing cigarettes in his coin-operated cigarette vending machines for sale to the ultimate consumers shall at the time of placing them in his machine see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

3. No unstamped packages, packets or containers of cigarettes may lawfully be accepted or held in the possession of any person, except as authorized by law or regulation. For the purposes of this subsection, "held in possession" means:

(a) In the actual possession of the person; or

(b) In the constructive possession of the person when cigarettes are being transported or held for him or for his designee by another person. Constructive possession is deemed to occur at the location of the cigarettes being transported or held.

4. Any cigarettes found in the possession of any person except a person authorized by law or regulation to possess them, which do not bear indicia of Nevada excise tax stamping, must be seized by the department or any of its agents, and caused to be stamped by a licensed cigarette dealer, or confiscated and sold by the department or its agents to the highest bidder among the licensed wholesale dealers in this state after due notice to all licensed Nevada wholesale dealers has been given by mail to the addresses contained in the department's records. If there is no bidder, or in the opinion of the department the quantity of the cigarettes is insufficient, or for any other reason such disposition would be impractical, the cigarettes must be destroyed or disposed of as the department may see fit. The proceeds of all sales must be classed as revenues derived under the provisions of NRS 370.001 to 370.430, inclusive.

3. Transportation of cigarettes through this state from a point outside this state to a point in some other state is not a violation of this section if the person transporting the cigarettes has in his possession adequate invoices or delivery tickets which give the true name and address of the out-of-state seller or consignor and the out-of-state purchaser or consignee.

4. In any case where the department, its duly authorized agent or any peace officer of the state has knowledge or reasonable grounds to believe that any vehicle is transporting cigarettes in violation of this section, the department, agent or peace officer may stop the vehicle and inspect it for unstamped cigarettes.

(Added to NRS by 1973, 1005; A 1975, 1720)

WEST PUBLISHING CO.

Taxation ⇌ 1342.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 62 to 65.

NRS 370.310 Sale or distribution of tax-free cigarettes by vending machine prohibited. No tax-free cigarettes shall be sold or otherwise distributed in any way by any coin-operated cigarette vending machine.

[Part 14:192:1947; A 1949, 598; 1951, 124; 1953, 101]—(NRS A 1973, 1009)

NRS 370.315 Sale of cigarettes in various packages. A manufacturer of cigarettes who wishes to sell cigarettes in packages that contain other than 20 cigarettes must so notify the department not less than 90 days before he may sell those packages of cigarettes in this state.

(Added to NRS by 1989, 2183)

USE TAX

WEST PUBLISHING CO.

Taxation ⇌ 1292.

WESTLAW Topic No. 371.

C.J.S. Licenses §§ 30, 47, 48.

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 17.5 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287)

NRS 370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the department under such regulations as may be prescribed by the department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

WEST PUBLISHING CO.

Taxation ⇌ 1331.

WESTLAW Topic No. 371.

C.J.S. Licenses § 51.

between a willing buyer and a willing seller. Such price may be derived from the assessor's taxable value or the prior purchase price, if the prior purchase was within the 5 years immediately preceding the date of valuation, whichever is higher.

(Added to NRS by 1967, 1759; A 1985, 515; 1989, 1503; 1995, 438; 1997, 1583; 1999, 1067; 2001, 1591)

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch. 375

WEST PUBLISHING CO.

Taxation ¶ 105 1/2, 347.2.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 410, 1079 et seq.

ATTORNEY GENERAL'S OPINIONS.

Transfer by deed in lieu of foreclosure taxable to extent of value of property. Where real property is transferred by a deed in lieu of foreclosure to a mortgagee not exempt from the transfer tax by NRS 375.090, the transfer is taxable to the extent of the value of the property as defined in NRS 375.010 because by acceptance of such deed, the mortgagee is giving up rights which presumptively are worth the amount of the mortgage indebtedness and which would otherwise remain secured. AGO 513 (5-16-1968)

NRS 375.015 Regulations. The department may prescribe such regulations as it may deem necessary to carry out the purposes of this chapter.

(Added to NRS by 1967, 1761; A 1975, 1740)—(Substituted in revision for NRS 375.080)

NRS CROSS REFERENCES.

Department means department of taxation, NRS 360.001

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch. 375

ADMINISTRATION OF TAX

NRS 375.018 Principles for administration of real property transfer tax. With regard to the administration of the real property transfer tax, the county recorder shall apply the following principles:

1. Forms, instructions and regulations governing the computation of the amount of tax due must be brief and easily understood.

2. In cases where another authority, such as the United States or this state, also imposes a tax upon the same property or revenue, the mechanism for collecting the tax imposed by the county must be as nearly compatible with the collection of the other taxes as is feasible.

3. Unless a change is made necessary by statute or to preserve compatibility with a tax imposed by another authority, the forms, instructions and regulations must remain the same from year to year, to make the taxpayer's liability as predictable as is feasible.

4. Exemptions or waivers, where permitted by statute, must be granted:

(a) Equitably among eligible taxpayers; and

(b) As sparingly as is consistent with the legislative intent, to retain the broadest feasible base for the tax.

(Added to NRS by 2001, 1587)

NRS 375.020 Imposition and rate.

1. A tax, at the rate of:

(a) In a county whose population is 400,000 or more, \$1.25; and

(b) In a county whose population is less than 400,000, 65 cents,

for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466; 2001, 1592)

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch. 375

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to the Secretary of Housing and Urban Development, no real estate transfer tax is imposed under NRS 375.020 because transfers to the United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

The tax on transfers of real property does not apply to real property that is attached to tribal trust lands. The tax on transfers of real

property (see NRS ch. 375), the imposition of which is controlled primarily pursuant to NRS 375.020, does not apply where the real property that is being transferred is attached to tribal trust lands. Although tribal lands are not discussed specifically in NRS 375.090, the section in which exemptions to the tax are set forth, issues of tribal sovereignty compel the result that a state (and a local government) may not impose a tax on Indian tribal or trust land. Because a county does not possess the authority to tax Indian tribal or trust land, it cannot impose the tax described in NRS ch. 375 when such land is transferred. AGO 2002-34 (10-2-2002)

NRS 375.025 Additional tax in certain counties. [Effective through September 30, 2029.]

1. In addition to all other taxes imposed on transfers of real property, a board of county commissioners in each county whose population is less than 400,000 may by ordinance, but not as in a case of emergency, impose a tax at the rate of up to 1/10 of 1 percent of the value thereof on each deed by which any residential lands, tenements or other residential realty is granted, assigned, transferred or otherwise conveyed to or vested in another person, after receiving the approval of a majority of the registered voters of the county voting on the question at a primary, general or special election. A county may combine this question with questions submitted pursuant to NRS 376A.040, 376A.050 and 376A.070 or any combination thereof.

2. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.

3. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he shall deposit all of the proceeds from the tax imposed pursuant to this section in the county general fund to be used in the manner specified in NRS 375.075.

4. Before the tax may be imposed, an open-space plan must be adopted by the board of county commissioners pursuant to NRS 376A.020 and the adopted open-space plan must be endorsed by the city council of each incorporated city within the county.

(Added to NRS by 1991, 2052; A 1993, 1071; 1999, 2129)

the additional amount is due through the date on which the additional amount due, penalty and interest are paid to the county recorder.

4. This section does not prohibit a buyer and seller from agreeing by contract or otherwise that one party or the other will be responsible for the payment of the tax due pursuant to this chapter, but such an agreement does not affect the ability of the county recorder to collect the tax and any penalties and interest from either the buyer or the seller.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504; 1999, 1068; 2001, 1592)

ADMINISTRATIVE REGULATIONS.

Waiver or reduction of penalty or interest,
NAC 375.340

NRS 375.060 Declaration of value. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada tax commission.

(Added to NRS by 1967, 1761; A 1989, 1504)

ADMINISTRATIVE REGULATIONS.

Form for declaration of value, NAC 375.180

NRS 375.070 Disposition and use of proceeds.

1. The county recorder shall transmit the proceeds of the real property transfer tax at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the state controller who shall deposit that amount in the account for low-income housing created pursuant to NRS 319.500.

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the state controller for deposit in the local government tax distribution account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are disabled or elderly.

3. The expenses authorized by subsection 2 include, but are not limited to:

- (a) The costs to acquire land and developmental rights;
- (b) Related predevelopment expenses;
- (c) The costs to develop the land, including the payment of related rebates;

(d) Contributions toward down payments made for the purchase of affordable housing; and

(e) The creation of related trust funds.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; 1999, 18, 439, 440; 2001, 2925)

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C.J.S. Taxation §§ 1060, 1061, 1086.

NRS 375.075 Additional tax in certain counties: Disposition and use of proceeds.

1. The money received by the county from the tax imposed pursuant to NRS 375.025 and any applicable penalty or interest must be retained by the county, or remitted to a city or general improvement district in the county, and used as provided in this section.

2. The money received by a county, city or general improvement district pursuant to subsection 1 must only be used to pay the cost of:

(a) The acquisition of land in fee simple for development and use as open-space land;

(b) The acquisition of the development rights of land identified as open-space land;

(c) The creation of a trust fund for the acquisition of land or development rights of land pursuant to paragraph (a) or (b);

(d) The principal and interest on notes, bonds or other obligations issued by the county, city or general improvement district for the acquisition of land or development rights of land pursuant to paragraph (a) or (b); or

(e) Any combination of the uses set forth in paragraphs (a) to (d), inclusive.

3. The money received from the tax imposed pursuant to NRS 375.025 and any applicable penalty or interest must not be used for any neighborhood or community park or facility.

4. Any money used for the purposes described in this section must be used in a manner:

(a) That is consistent with the provisions of the open-space plan adopted pursuant to NRS 376A.020; and

(b) That provides an equitable allocation of the money among the county and the incorporated cities in the county.

5. As used in this section:

(a) "Open-space land" has the meaning ascribed to it in NRS 376A.010.

(b) "Open-space use" has the meaning ascribed to it in NRS 376A.010.

(Added to NRS by 1991, 2052)

NRS 375.080 Regulations. [Replaced in revision by NRS 375.015.]

NRS 375.090 Exemptions. The tax imposed by NRS 375.020 and 375.025 does not apply to:

1. A mere change in identity, form or place of organization, such as a transfer between a corporation and its parent corporation, a subsidiary or an affiliated corporation if the affiliated corporation has identical common ownership.

2. A transfer of title to the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.

3. A transfer of title recognizing the true status of ownership of the real property.

CHAPTER 377
CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax.
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to department; deposits in sales and use tax account; transfers.
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax.
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by department.
NRS 377.070	Department may act for counties.
NRS 377.080	Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.

CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Administration of tax, NRS ch. 360B
Board of county commissioners includes board of supervisors of Carson City, NRS 0.035
Delinquent taxes, collection, NRS 360.4193-360.560
Department means department of taxation, NRS 360.001
Emergency fund for city-county relief tax, NRS 354.5988
Executive director means executive director of department of taxation, NRS 360.001
Floods, districts for control of, imposition of tax, NRS 543.600
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume
Motor vehicles, collection of tax upon application for registration, NRS 482.225, 482.260
Sales and use taxes, NRS ch. 372
Taxpayers' rights, NRS 360.2905-360.294
Watercraft, NRS 488.075

ADMINISTRATIVE REGULATIONS.

Sales and use taxes, NAC ch. 372

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of a county-wide retail sales tax for the benefit of cities, pursuant to NRS ch. 377, did not deprive a retailer located in an unincorporated area of the county of his property without due process of law; because the tax was paid by the customers, and the inequality of the distribution of proceeds of the tax did not constitute a denial of due process since the residents of the unincorporated area may well receive substantial benefits from the tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact a local sales tax ordinance upon a petition by a majority of the governing body of each city within the county, was not an unconstitutional delegation of legislative power, because the statute left nothing to the discretion of the county commissioners. Enactment of the ordinance, the terms of which were substantially prescribed by the statute, was mandatory after the performance of the ministerial act of ascertaining the number and proper execution of the petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972), *Banegas v. State Indus. Ins. Sys.*, 117 Nev. 222, at 227, 19 P.3d 245 (2001)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in a jackpot

payout from special slot machines because the coins are used as a medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders, to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within the meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. A retailer may not deduct "port fees" paid to a local government authority for the privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from the sale of taxable tangible personal property. Payment of such fees is a legal responsibility of the retailer, and the fees are part of the cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. The department of taxation is preempted by federal law from taxing or otherwise regulating the sale of imported goods or domestically produced beverages and cigarettes at a "duty free" store located in an international airport, where products are intended for export and will be immediately taken from the United States for consumption elsewhere. Therefore, the business operations of a "duty free" store are not subject to the provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law does not preempt the state's ability to impose a business license tax on a "duty free" store's activities in Nevada pursuant to NRS ch. 364A. AGO 92-20 (2-21-1992)

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.

(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first month following the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294)

NRS CROSS REFERENCES.

Board of county commissioners includes
board of supervisors of Carson City, NRS 0.035

NRS 377.040 County ordinance imposing tax: Mandatory provisions.
The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

NRS CROSS REFERENCES.

Local School Support Tax Law, NRS ch. 374

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining the amount of sales or use tax on a new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, the used vehicle trade-in allowance

given by a retailer must be deducted from the sale price of the new vehicle (see NRS 374.070). However, the 2 percent sales tax imposed pursuant to NRS 372.105 must be applied to the entire sales price of the new vehicle without deduction for the used vehicle trade-in allowance. The rule applies to all retailers who give a trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. AGO 92-15 (12-31-1992)

NRS 377.050 Remittances to department; deposits in sales and use tax account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances made 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 transfer from the sales and use tax account .75 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the state general fund, before making the distributions required by NRS 377.055 and 377.057, as compensation to the state for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460; 1999, 1907)

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax.

1. The department shall monthly determine for each county an amount of money equal to the sum of:

(a) Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050; and

(b) That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance, and deposit the money in the local government tax distribution account created by NRS 360.660 for credit to the respective subaccounts of each county.

2. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the governmental services tax payable by the buyer upon that vehicle is distributed.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; 1999, 19; 2001, 296)

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The state controller, acting upon the relevant information furnished by the department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution, whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the state controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada tax commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the local government tax distribution account created by NRS 360.660 for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda	53,093
Lander	155,106
Lincoln	72,973
Lyon	356,858
Mineral	118,299
Nye	296,609
Pershing	96,731
Storey	69,914
White Pine	158,863

6. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289; 1999, 19)

REVISER'S NOTES.

Ch. 491, Stats. 1991, which substantially amended the formula for the distribution of the supplemental city-county relief tax, became effective on June 28, 1991, and contains the following preamble not included in NRS:

"WHEREAS, In 1981, the Nevada Legislature substantially revised the laws governing the financial structure of the local governments of this state; and

WHEREAS, As part of that revision the supplemental city-county relief tax was imposed at the rate of 1.75 percent of taxable sales and a formula was enacted which allocated the revenue from that tax among the local governments; and

WHEREAS, The amount of property taxes that each local government was allowed to receive was reduced by an amount equal to the amount of revenue from the supplemental city-county relief tax that was allocated to that local government; and

WHEREAS, Various other controls were also instituted that limited the amount of revenue which could be received by a local government; and

WHEREAS, The formula for the distribution of the supplemental city-county relief tax was based upon the replacement of equal amounts of property tax revenue and did not attempt to return a particular portion of the proceeds of the sales and use tax to the area in which they were collected; and

WHEREAS, This legislature hereby finds and determines that it is more equitable to distribute the revenue from the supplemental city-county relief tax to the counties in which it was collected and to counties in which the persons who pay the tax may reside; and

WHEREAS, The changes in the formula to accomplish the new goals necessitate changes that are different for each county and will cause shortfalls in revenue in some medium-sized counties which must be made up with new tax revenue; and

WHEREAS, It is in the best interests of this state to continue to limit the total revenues received by local governments and therefore it is necessary to authorize new taxes only for certain medium-sized counties to retain the balance and ensure equity and fairness in taxation throughout the state; and

WHEREAS, The legislature finds and declares that a general law cannot be made applicable to the situation because of the economic diversity of the local governments of this state, the unusual growth patterns in certain of those local governments and the special conditions experienced in certain counties related to the need to provide basic services;"

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 22. For the fiscal year 1991-1992, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the

provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$591,952
Esmeralda	54,094
Eureka	154,852
Lincoln	74,349
Lyon	363,589
Mineral	120,530
Pershing	98,556
Storey	71,233
White Pine	161,860"

Ch. 491, Stats. 1991, as amended by Ch. 610, Stats. 1991, and Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 23. For the fiscal year 1991-1992, after determining the amount of the distributions required by NRS 377.057, as amended by this act, and section 22 of this act each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$93,943
Churchill	57,881
Clark	187,047
Elko	257,394
Humboldt	97,414
Lander	4,134

2. Increase the distribution for Washoe County by \$697,813."

Ch. 491, Stats. 1991, also contains the following provisions not included in NRS:

"Sec. 24. For the fiscal year 1992-1993, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$57,113
Churchill	56,681
Elko	133,738
Humboldt	84,092
Lander	4,134

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark	\$187,276
Washoe	148,482

Sec. 24.1. For the fiscal year 1993-1994, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$43,421
Churchill	11,064
Elko	100,935
Eureka	287
Humboldt	63,447
Lander	3,100

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark.....	\$174,837
Washoe.....	47,417

Sec. 24.2. For the fiscal year 1994-1995, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$28,557
Churchill	10,766
Elko	66,868
Humboldt	42,046
Lander	2,066

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark.....	\$902
Washoe.....	149,401

Sec. 24.3. For the fiscal year 1995-1996, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$14,278
Churchill	14,170
Elko	33,435
Humboldt	21,023
Lander	1,033

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark.....	\$451
Washoe.....	83,488

Sec. 24.5. The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by sections 23 to 24.3, inclusive, of this act must be excluded from the amount distributed in the immediately preceding year for the purposes of calculating the amount to be distributed in the following year pursuant to paragraph (a) of subsection 1 of NRS 377.057.

Sec. 25. For the fiscal year 1991-1992, the amount by which the total receipts of the supplemental city-county relief tax exceed \$266,531,950 must be distributed among Carson City and Churchill, Clark, Elko, Humboldt and Lander Counties in the proportion which the amount of the tax collected since July 1, 1991, in that county bears to the total amount collected since July 1, 1991, in those counties.

Sec. 39. 1. The department of taxation shall provide estimates of the amount by which the proceeds from the supplemental city-county relief tax that will be distributed pursuant to the provisions of this act for any local government in any fiscal year will exceed the amount that it would have received without the provisions of this act in the same fiscal year.

2. Using the estimates provided by the department of taxation pursuant to subsection 1, the governing body of each local government that will receive more proceeds from the supplemental city-county relief tax pursuant to the provisions of this act in any fiscal year than it would have received without the provisions of this act in the same fiscal year shall hold a public hearing on the use of the additional proceeds before any portion of the additional proceeds is appropriated.

3. The governing body shall publish notice of the hearing not less than 5 nor more than 10 days before the date of the hearing in a newspaper of general circulation in the county. The notice must be at least equal in size to one-quarter of the size of a normal newspaper page and must include:

- (a) The date, time and location of the hearing;
- (b) The amount of additional revenue resulting from the provisions of this act;
- (c) The effect upon property tax rates if the additional revenue stated pursuant to paragraph (b) were used to reduce property taxes; and
- (d) The proposed use of the money."

Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 5. 1. For the fiscal year 1993-1994, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$601,255
Esmeralda	54,505
Lander	155,106
Lincoln	75,621
Lyon	373,175
Mineral	121,493
Nye	309,947
Pershing	99,743
Storey	72,564
White Pine	163,185

2. For the fiscal year 1994-1995, the amounts specified in subsection 1 for the following counties must be reduced by the indicated amounts before making the calculations required by paragraph (a) of subsection 1 of NRS 377.057:

Douglas	\$20,262
Esmeralda	1,412
Lincoln	2,648
Lyon	16,317
Mineral	3,194
Nye	13,338
Pershing	3,012
Storey	2,650
White Pine	4,322

The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by this subsection must be included for the purpose of calculating the amount to be distributed for the fiscal year 1995-1996.

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark.....	\$174,837
Washoe.....	47,417

Sec. 24.2. For the fiscal year 1994-1995, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$28,557
Churchill	10,766
Elko	66,868
Humboldt	42,046
Lander	2,066

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark.....	\$902
Washoe.....	149,401

Sec. 24.3. For the fiscal year 1995-1996, after determining the amount of the distributions required by NRS 377.057, as amended by this act, each month, the state controller shall:

1. Reduce the distributions by the amounts indicated for each of the following counties:

Carson City	\$14,278
Churchill	14,170
Elko	33,435
Humboldt	21,023
Lander	1,033

2. Increase the distributions by the amounts indicated for each of the following counties:

Clark.....	\$451
Washoe.....	83,488

Sec. 24.5. The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by sections 23 to 24.3, inclusive, of this act must be excluded from the amount distributed in the immediately preceding year for the purposes of calculating the amount to be distributed in the following year pursuant to paragraph (a) of subsection 1 of NRS 377.057.

Sec. 25. For the fiscal year 1991-1992, the amount by which the total receipts of the supplemental city-county relief tax exceed \$266,531,950 must be distributed among Carson City and Churchill, Clark, Elko, Humboldt and Lander Counties in the proportion which the amount of the tax collected since July 1, 1991, in that county bears to the total amount collected since July 1, 1991, in those counties.

Sec. 39. 1. The department of taxation shall provide estimates of the amount by which the proceeds from the supplemental city-county relief tax that will be distributed pursuant to the provisions of this act for any local government in any fiscal year will exceed the amount that it would have received without the provisions of this act in the same fiscal year.

2. Using the estimates provided by the department of taxation pursuant to subsection 1, the governing body of each local government that will receive more proceeds from the supplemental city-county relief tax pursuant to the provisions of this act in any fiscal year than it would have received without the provisions of this act in the same fiscal year shall hold a public hearing on the use of the additional proceeds before any portion of the additional proceeds is appropriated.

3. The governing body shall publish notice of the hearing not less than 5 nor more than 10 days before the date of the hearing in a newspaper of general circulation in the county. The notice must be at least equal in size to one-quarter of the size of a normal newspaper page and must include:

- (a) The date, time and location of the hearing;
- (b) The amount of additional revenue resulting from the provisions of this act;
- (c) The effect upon property tax rates if the additional revenue stated pursuant to paragraph (b) were used to reduce property taxes; and
- (d) The proposed use of the money."

Ch. 475, Stats. 1993, also contains the following provisions not included in NRS:

"Sec. 5. 1. For the fiscal year 1993-1994, the state controller shall monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month make the following distributions in lieu of the distributions required by the provisions of paragraph (a) of subsection 1 of NRS 377.057 as amended by this act:

Douglas	\$601,255
Esmeralda	54,505
Lander	155,106
Lincoln	75,621
Lyon	373,175
Mineral	121,493
Nye	309,947
Pershing	99,743
Storey	72,564
White Pine	163,185

2. For the fiscal year 1994-1995, the amounts specified in subsection 1 for the following counties must be reduced by the indicated amounts before making the calculations required by paragraph (a) of subsection 1 of NRS 377.057:

Douglas	\$20,262
Esmeralda	1,412
Lincoln	2,648
Lyon	16,317
Mineral	3,194
Nye	13,338
Pershing	3,012
Storey	2,650
White Pine	4,322

The adjustments of the distribution of the proceeds of the supplemental city-county relief tax required by this subsection must be included for the purpose of calculating the amount to be distributed for the fiscal year 1995-1996.

Sec. 16. The board of county commissioners of Eureka County may, on or before February 20, 1994, file a request with the Nevada tax commission for a waiver of the requirements of subsection 2 of NRS 377.057. The request is subject to the requirements of NRS 377.057, as amended by section 1 of this act. If the Nevada tax commission grants the waiver, the county is enti-

tled to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 of NRS 377.057 beginning on July 1, 1994. The amount of the distribution must be calculated as if the county had received its distributions pursuant to paragraph (a) for each year beginning with the fiscal year 1991-1992."

NRS 377.060 Redistribution by department. The department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.080 Pledge of percentage of revenue from supplemental city-county relief tax to payment of bonds of local government.

1. A local government or special district which receives revenue pursuant to NRS 360.680, 360.690 and 360.700 may pledge not more than 15 percent of that revenue to the payment of any general obligation bond or revenue bond issued by the local government pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to NRS 360.680, 360.690 and 360.700 is substituted for the pledge of 15 percent of the revenue distributed pursuant to NRS 377.057, as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to NRS 377.057, as that section existed on January 1, 1997.

4. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1991, 2327; A 1997, 3292)

NRS 482.175 Validity of registration: Powers and duties of department and registered dealers. The department and the officers and deputies thereof and registered dealers shall examine and to the best of their ability determine the genuineness and regularity of every registration and transfer of registration of a vehicle as provided in this chapter, in order that every certificate issued for a vehicle must contain true statements of the ownership thereof, and to prevent the registration of a vehicle by any person not entitled thereto. The department or a registered dealer may require any applicant to furnish such information in addition to that contained in the application as may be necessary to satisfy the department of the truth and regularity of the application.

[Part 7:202:1931; 1931 NCL § 4435.06]—(NRS A 1995, 1861)

NRS 482.180 Motor vehicle fund: Creation; deposits; interest and income; dishonored payments; distribution of money collected for basic governmental services tax; transfers.

1. The motor vehicle fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the department must be deposited in the state treasury for credit to the motor vehicle fund.

2. The interest and income on the money in the motor vehicle fund, after deducting any applicable charges, must be credited to the state highway fund.

3. Any check accepted by the department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the motor vehicle fund or the county to which the payment was credited pursuant to this section or NRS 482.181, in the proper proportion.

4. Except as otherwise provided in subsection 6, all money received or collected by the department for the basic governmental services tax must be distributed in the manner set forth in NRS 482.181.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the state highway fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the department shall pay every item of expense.

6. The department shall withhold 6 percent from the amount of the governmental services tax collected by the department as a commission. From the amount of the governmental services tax collected by a county assessor, the state controller shall credit 1 percent to the department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor. All money withheld by or credited to the department pursuant to this subsection must be used only for the administration of this chapter as authorized by the legislature pursuant to subsection 5.

7. When the requirements of this section and NRS 482.181 have been met, and when directed by the department, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

8. If a statute requires that any money in the motor vehicle fund be transferred to another fund or account, the department shall direct the controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298; 1999, 22, 2777; 2001, 306, 1832, 1834; 2001 Special Session, 144, 159)

WEST PUBLISHING CO.
Automobiles ⇨ 45.

WESTLAW Topic No. 48A.
C.J.S. Motor Vehicles § 136.

NRS 482.1805 Revolving account for issuance of special license plates: Creation; deposit of certain fees; use of money in account; transfer of excess balance to state highway fund.

1. The revolving account for the issuance of special license plates is hereby created as a special account in the motor vehicle fund. An amount equal to \$35 of the fee received by the department for the initial issuance of a special license plate, not including any additional fee which may be added to generate financial support for a particular cause or charitable organization, must be deposited in the motor vehicle fund for credit to the account.

2. The department shall use the money in the account to pay the expenses involved in issuing special license plates.

3. Money in the account must be used only for the purpose specified in subsection 2.

4. At the end of each fiscal year, the state controller shall transfer from the account to the state highway fund an amount of money equal to the balance in the account which exceeds \$50,000.

(Added to NRS by 1999, 779; A 2001, 1837)

NRS 482.181 Governmental services taxes: Certification of amount collected each month; distribution.

1. Except as otherwise provided in subsection 5, after deducting the amount withheld by the department and the amount credited to the department pursuant to subsection 6 of NRS 482.180, the department shall certify monthly to the state board of examiners the amount of the basic and supplemental governmental services taxes collected for each county by the department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if, in any fiscal year, the sum of the rate attributable to a dis-

tract's debt service in that fiscal year and any rate levied for capital projects pursuant to NRS 387.3285 in that fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the local government tax distribution account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the fiscal year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS, the amount determined for each county based on the following percentages:

Carson City	1.07 percent	Lincoln.....	3.12 percent
Churchill	5.21 percent	Lyon.....	2.90 percent
Clark	22.54 percent	Mineral.....	2.40 percent
Douglas	2.52 percent	Nye.....	4.09 percent
Elko.....	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey.....	.19 percent
Eureka.....	3.10 percent	Washoe	12.24 percent
Humboldt.....	8.25 percent	White Pine	5.66 percent
Lander.....	3.88 percent		

(2) For all other basic and supplemental governmental services tax received or collected by the department, the amount attributable to each county based on the county of registration of the vehicle for which the tax was paid.

(d) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; 1999, 664, 1216; 2001, 307, 1001; 2001 Special Session, 145, 160)

REVISER'S NOTE.

Ch. 223, Stats. 2001, which amended subsection 3 of NRS 482.181 to revise the formula for distribution of the basic governmental services tax to county school districts, contains the following provisions not included in NRS:

"1. The amendatory provisions of section 1 of this act [NRS 482.181] do not apply to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of a local government, special district or enterprise district, including, without limitation, bonds, medium-term financing, letters of credit and any other financial obligation,

until all such obligations have been discharged in full or provision for their payment and redemption has been fully made.

2. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Special district" has the meaning ascribed to it in NRS 360.650."

WEST PUBLISHING CO.

Automobiles ⇐ 49.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles §§ 143 et seq.

ATTORNEY GENERAL'S OPINIONS.

Distribution percentages to be obtained from department of taxation; department of motor vehicles lacks authority to change distribution of receipts unilaterally. In carrying out its duties pursuant to NRS 482.181, the department of motor vehicles should, each fiscal year, obtain

from the department of taxation the distribution percentages for the governmental services tax and the supplemental governmental services tax. The department of motor vehicles has no authority to alter the distribution of the receipts of such taxes absent a directive from the department of taxation. AGO 2002-07 (2-13-2002)

NRS 482.183 Motor vehicle revolving account: Creation; use; deposits.

The motor vehicle revolving account is hereby created and must be used for making change in the main and branch offices of the department. The state board of examiners shall determine the amount of money to be deposited in the account, within the limits of money available for that purpose.

(Added to NRS by 1963, 174; A 1973, 221; 1975, 211; 1979, 112; 1983, 1242; 1987, 1144; 1995, 100; 2001, 380)

NRS 482.186 Certain odometers deemed to register mileage reflected on odometer plus 100,000 miles. For the purposes of this chapter, if an odometer that is connected to a motor vehicle is not capable of registering 100,000 miles or more, the odometer shall be deemed to register the actual mileage the vehicle has traveled while in operation.

(Added to NRS by 1997, 2214)

NRS 482.187 Department authorized to enter into written agreements for periodic payment of delinquent taxes or fees; regulations. The department may:

1. Enter into written agreements providing for the periodic payment of delinquent taxes or fees imposed pursuant to this chapter.

2. Adopt regulations:

(a) Setting forth the permissible terms of those agreements; and

(b) Providing for the cancelation of such an agreement if the person with whom the department has contracted becomes delinquent in his payments pursuant to the agreement or in his payment of other taxes or fees owed to the department pursuant to the provisions of chapter 365, 366, 371, 373 or 482 of NRS.

(Added to NRS by 1997, 319; A 1999, 1021)

NRS 482.188 Waiver of penalty or interest for failure to timely file return or pay tax or fee in certain circumstances.

1. The department may waive payment of a penalty or interest for a person's failure timely to file a return or pay a tax or fee imposed pursuant to this chapter if the department determines that the failure:

(a) Was caused by circumstances beyond the person's control;

(b) Occurred despite the person's exercise of ordinary care; and

(c) Was not a result of the person's willful neglect.

2. A person requesting relief from payment of a penalty or interest must file with the department a sworn statement specifying the facts supporting his claim for relief.

(Added to NRS by 1997, 318)

NRS 354.59874 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government pursuant to agreement between local governments. Except as otherwise provided in subsection 2 of NRS 354.5987 and NRS 354.598743 and 354.598747, if one local government takes over a function or provides a service previously performed by another local government pursuant to an agreement between the local governments, upon petition by the participating local governments, the Executive Director of the Department of Taxation shall:

1. Reduce the allowed revenue from taxes ad valorem calculated pursuant to NRS 354.59811 of the local government which previously performed the function or provided the service, for the first year the service is provided or the function is performed by an amount equal to the cost of performing the function or providing the service; and

2. Increase the allowed revenue from taxes ad valorem calculated pursuant to NRS 354.59811 of the local government which assumed the performance of the function or the provision of the service, for the first year the service is provided or the function is performed by an amount equal to the amount by which the reduction was made pursuant to subsection 1.

(Added to NRS by 1989, 805; A 1989, 2087; 1991, 1438; 1997, 3298)

NRS 354.598743 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government that no longer exists. Except as otherwise provided in NRS 354.598747, if one or more local governments assume the functions previously performed by a local government that no longer exists, the Nevada Tax Commission shall add to the allowed revenue from taxes ad valorem otherwise allowable to the local government or local governments pursuant to NRS 354.59811 an amount equal to the allowed revenue from taxes ad valorem for the last fiscal year of existence of the local government whose functions were assumed. If more than one local government assumes the functions, the additional revenue must be divided among the local governments on the basis of the proportionate costs of the functions assumed. The Nevada Tax Commission shall not allow any increase in the allowed revenue from taxes ad valorem if the increase would result in a decrease in revenue of any local government in the county that does not assume those functions.

(Added to NRS by 1997, 3292)

NRS 354.598747 Calculation of amount distributed from Local Government Tax Distribution Account to local government, special district or enterprise district that assumes functions of another local government or district.

1. To calculate the amount to be distributed pursuant to the provisions of NRS 360.680 and 360.690 from a county's subaccount in the Local Government Tax Distribution Account to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this section, the Executive Director of the Department of Taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of NRS 360.680 for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the average change in population and average change in the assessed valuation of taxable property that would otherwise be allowed to the

local government or special district whose functions are assumed, including the assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, pursuant to subsection 4, 5 or 6 of NRS 360.690, as appropriate, to the average change in population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

➔ The Nevada Tax Commission shall not allow any increase in the allowed revenue from the taxes contained in the county's subaccount in the Local Government Tax Distribution Account if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada Tax Commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of NRS 360.600 to 360.740, inclusive.

3. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1997, 3293; A 1999, 7, 1095, 1099; 2001, 70; 2003, 1637)

NRS CROSS REFERENCES.

Local Government Tax Distribution Account,
creation, allocation, NRS 360.660-360.740

WEST PUBLISHING CO.

Municipal Corporations ⇐ 956(2).

WESTLAW Topic No. 268.

C.J.S. Municipal Corporations §§ 1736-1738.

NRS 354.59875 Calculation and imposition of common levy for unincorporated town.

1. If the board of county commissioners of a county has established a common levy authorized pursuant to NRS 269.5755, it shall calculate the rate of that levy by combining the amount of revenue from taxes ad valorem authorized for each of the unincorporated towns participating in the common levy, including any adjustment permitted by statute or authorized by the Nevada Tax Commission, and dividing that sum by the combined assessed valuation of those unincorporated towns. The resulting common rate must be imposed on all taxable property located in those unincorporated towns.

2. Whether or not a common levy has been established, each board of county commissioners shall cause to be prepared and made available as a public record a document showing:

(a) The services provided throughout the county and financed from the rate levied for the county as such; and

(b) The services provided in each area for which an additional rate is levied and financed from that rate.

(Added to NRS by 1985, 2254)

2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.
(Added to NRS by 1983, 282)

NRS 360.560 Return of excess proceeds of sale; right of other lienholder; State Treasurer to act as trustee.

1. If, upon the sale, the money received exceeds the total of all amounts, including interest, penalties and costs due the State, the Department shall return the excess to the person liable for the amounts and obtain his receipt.

2. If any person having an interest in or lien upon the property files with the Department, before the sale, notice of his interest or lien, the Department shall withhold any excess pending a determination of the rights of the respective parties to it by a court of competent jurisdiction.

3. If the receipt of the person liable for the amount is not available, the Department shall deposit the excess money with the State Treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

(Added to NRS by 1983, 282)

**DISTRIBUTION OF PROCEEDS OF CERTAIN TAXES
TO LOCAL GOVERNMENTS**

NRS 360.600 Definitions. As used in NRS 360.600 to 360.740, inclusive, unless the context otherwise requires, the words and terms defined in NRS 360.605 to 360.650, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278; A 1999, 9, 1092)

NRS 360.605 "Account" defined. "Account" means the Local Government Tax Distribution Account created pursuant to NRS 360.660.

(Added to NRS by 1999, 9)

NRS 360.610 "County" defined. "County" includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 "Enterprise district" defined. "Enterprise district" means a governmental entity which:

1. Is not a county, city or town;
2. Receives any portion of the proceeds of a tax which is included in the Account; and
3. The Executive Director determines is an enterprise district pursuant to the provisions of NRS 360.710.

(Added to NRS by 1997, 3278; A 1999, 9)

NRS 360.640 "Local government" defined. "Local government" means any county, city or town that receives any portion of the proceeds of a tax which is included in the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.650 "Special district" defined. "Special district" means a governmental entity that receives any portion of the proceeds of a tax which is included in the Account and which is not:

1. A county;
2. A city;
3. A town; or
4. An enterprise district.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.660 Local Government Tax Distribution Account: Creation; administration by Executive Director. The Local Government Tax Distribution Account is hereby created in the intergovernmental fund. The Executive Director shall administer the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.670 Eligibility for allocation from Account. Except as otherwise provided in NRS 360.740, each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account;
 2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and
 3. Enterprise district,
- ↪ is eligible for an allocation from the Account in the manner prescribed in NRS 360.680.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.680 Annual allocations from Account.

1. On or before July 1 of each year, the Executive Director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the Account in the immediately preceding fiscal year.

2. Except as otherwise provided in NRS 360.690 and 360.730, the Executive Director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the Account pursuant to NRS 360.670 an amount from the Account that is equal to the amount allocated to the local government or special district for the preceding fiscal year, minus any excess amount allocated pursuant to subsection 4, 5 or 6 of NRS 360.690, multiplied by 1 plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279; A 1999, 10; 2001 Special Session, 109; 2003, 1626)

REVISER'S NOTES.

Ch. 660, Stats. 1997, the source of this section, contains the following provisions not included in NRS:

"Sec. 35. 1. Notwithstanding the provisions of subsection 1 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund (now local government tax distribution account), allocate to each enterprise district an amount in lieu of the amount allocated pursuant to subsection 1 of [NRS 360.680] that is equal to the average annual amount that the enterprise district

received from the proceeds from each tax included in the fund for the fiscal years ending on June 30, 1996, and June 30, 1997.

2. Notwithstanding the provisions of subsection 2 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund, (now local government tax distribution account) allocate to each local government and special district that receives, before July 1, 1998, any of the proceeds from a tax which is included in the local government tax distribution fund an amount in lieu of the amount allocated pursuant to the provisions of [NRS 360.680 and 360.690] that is equal to an amount calculated by:

(a) Multiplying the average of the amount of each tax included in the fund that was distributed to the local government or special district for the fiscal years ending on June 30, 1996, and June 30, 1997, by one plus the percentage change between the:

(1) Total amounts received by the local governments and special districts located in the same county for the fiscal year ending on June 30, 1997; and

(2) Average of the total amounts received by the local governments and special districts located in the same county for the fiscal years ending on June 30, 1996, and June 30, 1997; and

(b) Multiplying the amount calculated in paragraph (a) by one plus the percentage change in the Consumer Price Index (All Items) for the period from July 1, 1997, to December 31, 1997.

3. For the purposes of this section:

(a) For any unincorporated town to which the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996, applied, the amounts described in subparagraphs (1) and (2) of paragraph (a) of subsection 2 must be adjusted to equal the amounts that could have been received by that unincorporated town but for the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996.

(b) The fiscal year ending on June 30, 1999, is the initial year of distribution.

4. For the fiscal year beginning on July 1, 2000, the executive director of the department of taxation shall increase the amount which would otherwise be allocated pursuant to subsection 2 of [NRS 360.680] to each unincorporated town that was created after July 1, 1980, and before July 1, 1997, for which the Nevada tax commission established the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987, as that section existed on July 1, 1996, by an amount equal to the amount of basic privilege tax that would have been distributed to the unincorporated town:

(a) Pursuant to NRS 482.181, as if the provisions of NRS 482.181 which existed on July 1, 1996, were still in effect; and

(b) As if the tax rate for the unincorporated town for the fiscal year beginning on July 1, 1980, were a rate equal to the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. The additional amount of money allocated to an unincorporated town pursuant to subsection 4 must continue to be treated as a regular part of the amount allocated to the unincorporated town for the purposes of determining the allocation for the town pursuant to subsection 2 of [NRS 360.680] for all future years.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650].

Sec. 36. 1. The governing body of a local government or special district that receives, before July 1, 1998, any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) may submit a request to the executive director of the department of taxation for an adjustment to the amount calculated pursuant to section 35 of this act.

2. A governing body that submits a request pursuant to subsection 1 must:

(a) Submit the request to the executive director of the department of taxation; and

(b) Provide copies of the request and any information it submits to the executive director in support of the request to each of the other local governments and special districts that receive any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) and which is located within the same county,

on or before December 31, 1997.

3. The executive director of the department of taxation shall review a request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) Analyze the revenues available to the local government or special district in the fiscal year ending on June 30, 1981, including, without limitation:

(1) The rate of property taxes levied for the fiscal year ending on June 30, 1981;

(2) The change in the rate of property taxes for the 5 years immediately preceding the fiscal year ending on June 30, 1981; and

(3) The change in the assessed valuation of the taxable property within the local government or special district over the 5 years immediately preceding the fiscal year ending on June 30, 1981, but excluding any assessed valuation attributable to the net proceeds of minerals; and

(b) Consider:

(1) The effect of an increase in the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district on the amounts that the other local governments and special districts that are located within the same county will receive from the local government tax distribution fund (now local government tax distribution account);

(2) Any other factors that may have caused the local government or special district to experience growth or other effects which are not reflected in the formula for distribution for the supplemental city-county relief tax set forth in NRS 377.057 as that formula exists before July 1, 1998; and

(3) The comparison of the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district to the amounts calculated pursuant to pro-

visions of [NRS 360.680 and 360.690] for the other local governments and special districts that are located in the same county.

↪ The executive director shall not base his findings solely on the fact that a local government or special district did not levy a rate of property tax equal in rate to those levied by other similar local governments or special districts for the fiscal year ending on June 30, 1981.

4. The committee on local government finance shall review the findings submitted by the executive director of the department of taxation pursuant to subsection 3. If the committee determines that the adjustment to the amount calculated pursuant to subsection 2 of [NRS 360.680] is appropriate, it shall submit a recommendation to the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director of the department of taxation shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that requests the adjustment.

6. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director of the department of taxation to adjust the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690].

7. The executive director of the department of taxation, the committee on local government finance and the Nevada tax commission shall not consider any request for an adjustment to the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for a local government or special district that is submitted after December 31, 1997.

8. As used in this section:

(a) "Local government" has the meaning ascribed to it in [NRS 360.640].

(b) "Special district" has the meaning ascribed to it in [NRS 360.650]."

Ch. 7, Stats. 2001 Special Session, which amended this section, contains the following provision not included in NRS:

"For the fiscal year beginning on July 1, 2001, the executive director of the department of taxation shall increase the amount that would otherwise be allocated to the City of Henderson pursuant to NRS 360.680 by \$4,000,000, and that amount must be included in the calculation of all future allocations."

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Taxation ⇄ 906.75, 913.5, 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 1654, 1660, 1665-1668, 1691, 2071.

NRS 360.690 Establishment of base monthly allocations from Account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets.

1. Except as otherwise provided in NRS 360.730, the Executive Director shall estimate monthly the amount each local government, special district and enterprise district will receive from the Account pursuant to the provisions of this section.

2. The Executive Director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12, and the State Treasurer shall, except as otherwise provided in subsections 3 to 7, inclusive, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the Executive Director determines there is not sufficient money available in the county's subaccount in the Account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to its proportionate percentage of the total amount of the base monthly allocations determined pursuant to subsection 2 for all local governments and special districts within the county. The State Treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsections 5, 6 and 7, if the Executive Director determines that there is money remaining in the county's subaccount in the

Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 8; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

➤ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. Except as otherwise provided in subsection 7, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in each of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a negative figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 8; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

→ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

6. Except as otherwise provided in subsection 7, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in any of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a positive figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 8; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a rede-

velopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 8; and

(II) Average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

➤ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

7. The Executive Director shall not allocate any amount to a local government or special district pursuant to subsection 4, 5 or 6 unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the Executive Director determines there is money remaining in the county's subaccount in the Account after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the Account to determine which amount is greater.

➤ If the Executive Director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's subaccount in the Account pursuant to the provisions of subsection 3. If the Executive

Director determines that the amount of money remaining in the county's subaccount in the Account is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the State Treasurer shall remit that money so allocated. The Executive Director shall allocate any additional money in the county's subaccount in the Account pursuant to the provisions of subsection 4, 5 or 6, as appropriate.

8. The percentage changes in population calculated pursuant to subsections 4, 5 and 6 must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census concerning the population total of the local government issued by the Bureau of the Census, be calculated using the population total certified by the Governor pursuant to NRS 360.285 until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the Governor is greater than the population total issued by the Bureau of the Census, the State Treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the State Treasurer shall transfer the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, to the Local Government Tax Distribution Account for allocation among the local governments in the county pursuant to subsection 4, 5 or 6, as appropriate.

(2) Greater than the population total initially issued by the Bureau of the Census, the Executive Director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4, 5 or 6, as appropriate, if the population total finally determined pursuant to the appeal had been used and the State Treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

9. On or before February 15 of each year, the Executive Director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the Account for that fiscal year.

10. On or before March 15 of each year, the Executive Director shall:

(a) Make an estimate of the receipts from each tax included in the Account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the Account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

11. A local government, special district or enterprise district may use the estimate provided by the Executive Director pursuant to subsection 10 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096; 2001, 70, 1821; 2001 Special Session, 109, 112, 115, 118; 2003, 259, 1626, 1632)

NRS 360.695 Adjustment of allocation to local government or special district after decrease in population and assessed valuation of taxable property.

1. If the population and assessed valuation of the taxable property, except any assessed valuation attributable to the net proceeds of minerals, within a local government or special district has decreased in each of the 3 fiscal years immediately preceding the current fiscal year, the Executive Director shall review the amount allocated to the local government or special district from the Account pursuant to NRS 360.680, to determine whether to adjust the allocation. The local government or special district may submit information to assist the Executive Director in making a determination. If the Executive Director determines that an adjustment to the allocation of the local government or special district is necessary, the Executive Director shall submit his findings on the matter to the Committee on Local Government Finance.

2. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 1. If the committee determines that an adjustment to the amount allocated to the local government or special district pursuant to NRS 360.680 is appropriate, the committee shall submit a recommendation to the Nevada Tax Commission that sets forth the amount of the recommended adjustment. If the Committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

3. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the adjustment recommended by the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the local government or special district that is subject to the recommended adjustment.

4. If, after the public hearing, the Nevada Tax Commission determines that the recommended adjustment is appropriate, it shall order the Executive Director to adjust the amount allocated to the local government or special district pursuant to NRS 360.680.

(Added to NRS by 1999, 1091)

ADMINISTRATIVE REGULATIONS.

Distribution of proceeds of certain taxes to local government, NAC 360.650

NRS 360.700 Guaranteed allocation from Account for tax proceeds pledged to secure obligations. The Executive Director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and

2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations,

↪ receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.

(Added to NRS by 1997, 3281; A 1999, 13)

NRS 360.710 Determination of enterprise districts.

1. The Executive Director shall determine whether a governmental entity is an enterprise district.

2. In determining whether a governmental entity is an enterprise district, the Executive Director shall consider:

(a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in NRS 354.517;

(b) The number and type of governmental services that the governmental entity provides;

(c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and

(d) Any other factors the Executive Director deems relevant.

(Added to NRS by 1997, 3281)

NRS 360.720 Enterprise districts prohibited from pledging revenue from Account to secure obligations; qualifications of certain governmental entities for allocations from Account.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the Account to secure the payment of bonds or other obligations.

2. The Executive Director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the Account unless that governmental entity provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation.

3. As used in this section:

(a) "Fire protection" has the meaning ascribed to it in NRS 360.740.

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- (b) "Parks and recreation" has the meaning ascribed to it in NRS 360.740.
 - (c) "Police protection" has the meaning ascribed to it in NRS 360.740.
 - (d) "Construction, maintenance and repair of roads" has the meaning ascribed to it in NRS 360.740.
- (Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.730 Establishment of alternative formula for distribution of taxes in Account by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of NRS 277.045, enter into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the Account to the local governments or special districts which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the Executive Director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the Executive Director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the Account pursuant to the provisions of NRS 360.680 and 360.690.

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the Committee on Local Government Finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of NRS 277.080 to 277.180, inclusive, that do not relate to the distribution of taxes included in the Account.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the Executive Director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of NRS 360.680 and 360.690.

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7,

the Executive Director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.740 Request of newly created local government or special district for allocation from Account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

may, by majority vote, request the Nevada Tax Commission to direct the Executive Director to allocate money from the Account to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the Account, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the Executive Director; and
- (b) Provide copies of the request and any information it submits to the Executive Director in support of the request to each local government and special district that:
 - (1) Receives money from the Account; and
 - (2) Is located within the same county.

3. The Executive Director shall review each request submitted pursuant to subsection 1 and submit his findings to the Committee on Local Government Finance. In reviewing the request, the Executive Director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the Account, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the Account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 3. If the Committee determines that the distribution of money in the Account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada Tax Commission. If the Committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

5. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The

the Executive Director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.740 Request of newly created local government or special district for allocation from Account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

may, by majority vote, request the Nevada Tax Commission to direct the Executive Director to allocate money from the Account to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the Account, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the Executive Director; and
- (b) Provide copies of the request and any information it submits to the Executive Director in support of the request to each local government and special district that:
 - (1) Receives money from the Account; and
 - (2) Is located within the same county.

3. The Executive Director shall review each request submitted pursuant to subsection 1 and submit his findings to the Committee on Local Government Finance. In reviewing the request, the Executive Director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the Account, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the Account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 3. If the Committee determines that the distribution of money in the Account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada Tax Commission. If the Committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

5. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The

Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the recommendation of the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada Tax Commission determines that the recommendation of the Committee on Local Government Finance is appropriate, it shall order the Executive Director to distribute money in the Account to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Fire protection" includes the provision of services related to:

- (1) The prevention and suppression of fire; and
- (2) Rescue,

→ and the acquisition and maintenance of the equipment necessary to provide those services.

(b) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(c) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(d) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;
- (9) Crosswalks;
- (10) Sidewalks;
- (11) Culverts;
- (12) Catch basins;

- (13) Drains;
- (14) Sewers;
- (15) Manholes;
- (16) Inlets;
- (17) Outlets;
- (18) Retaining walls;
- (19) Bridges;
- (20) Overpasses;
- (21) Tunnels;
- (22) Underpasses;
- (23) Approaches;
- (24) Sprinkling facilities;
- (25) Artificial lights and lighting equipment;
- (26) Parkways;
- (27) Fences or barriers that control access to the road;
- (28) Control of vegetation;
- (29) Rights-of-way;
- (30) Grade separators;
- (31) Traffic separators;
- (32) Devices and signs for control of traffic;
- (33) Facilities for personnel who construct, maintain or repair roads; and
- (34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.

(Added to NRS by 1997, 3283; A 1999, 15)

ABATEMENT OF TAXES ON NEW OR EXPANDED BUSINESS

NRS 360.750 Partial abatement of certain taxes imposed on new or expanded businesses: Powers and duties of Commission on Economic Development, Nevada Tax Commission, applicant for abatement, business approved for abatement and county treasurer. [Effective through June 30, 2005.]

1. A person who intends to locate or expand a business in this state may apply to the Commission on Economic Development for a partial abatement of one or more of the taxes imposed on the new or expanded business pursuant to chapter 361 or 374 of NRS.

2. The Commission on Economic Development shall approve an application for a partial abatement if the Commission makes the following determinations:

(a) The business is consistent with:

(1) The State Plan for Industrial Development and Diversification that is developed by the Commission pursuant to NRS 231.067; and

(2) Any guidelines adopted pursuant to the State Plan.

(b) The applicant has executed an agreement with the Commission which states that the business will, after the date on which a certificate of eligibility for the abatement is issued pursuant to subsection 5, continue in operation in this state for a period specified by the Commission, which must be at least 5 years, and will continue to meet the eligibility requirements set forth in this subsection. The agreement must bind the successors in interest of the business for the specified period.

(c) The business is registered pursuant to the laws of this state or the applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the business operates.

369.160 INTOXICATING LIQUOR: LICENSES AND TAXES

NRS 369.160 Money for administration of chapter. Funds for the administration of the provisions of this chapter shall be provided by direct legislative appropriation from the General Fund upon the presentation of budgets in the manner required by law.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]

NRS 369.170 Liquor Tax Account: Remittances; refunds.

1. All revenues required to be paid to the State under this chapter must be paid to the Department in the form of remittances payable to the Department. The Department shall deposit the payments in the State Treasury to the credit of the Liquor Tax Account in the State General Fund.

2. The Department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the State Controller, money in the Liquor Tax Account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The Department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The State Controller shall deposit the amounts apportioned to Carson City and each county in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; 1999, 17)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.174 Transfer of money collected from tax on certain liquor to Tax on Liquor Program Account. Each month, the State Controller shall transfer to the Tax on Liquor Program Account in the State General Fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$3.45 per wine gallon.

(Added to NRS by 1981, 897; A 1999, 17; 2003, 20th Special Session, 168)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations

EXCISE TAXES

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 89 to 97.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 199 to 212.

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$3.60 per wine gallon or proportionate part thereof.
2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, \$1.30 per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 70 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 16 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514; 2003, 20th Special Session, 168)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 91-94.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 202-206.

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.
2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces

instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.335 Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces; credit or refund.

1. No excise tax may be imposed upon the sale of liquor by licensed wholesale dealers to the following instrumentalities of the Armed Forces of the United States,

3. In lieu of a bond a licensed wholesale cigarette dealer may deposit with the Department, under such terms as the Department may prescribe, a like amount of lawful money of the United States or any other form of security authorized by NRS 100.065. If security is provided in the form of a savings certificate, certificate of deposit or investment certificate, the certificate must state that the amount is unavailable for withdrawal except upon order of the Department. The Department shall deposit all cash and bonds of the United States or of the State of Nevada received pursuant to this subsection with the State Treasurer as custodian.

4. Upon application and a satisfactory showing, the Department may increase or decrease the amount of a bond required by subsection 1 or 2, based on the amount of excise tax precollected or payments deferred, respectively, by the wholesale cigarette dealer.

5. The Department may waive the requirement of the bond required by subsection 1 or 2, whenever a licensed wholesale cigarette dealer has maintained a satisfactory record of payment of excise taxes or deferred payments, respectively, for a period of 5 consecutive years.

(Added to NRS by 1961, 676; A 1967, 855; 1975, 1714; 1977, 785; 1989, 1072, 2184, 2190)

ADMINISTRATIVE REGULATIONS.

Lien on real property, NAC 360.420, 370.110

WEST PUBLISHING CO.

Licenses ⇨ 26.
WESTLAW Topic No. 238.
C.J.S. Licenses § 42.

NRS 370.160 Counties, cities and towns may require business licenses.
This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

City authority generally, NRS 266.355
County authority generally, NRS 244.335
Town authority generally, NRS 269.170

WEST PUBLISHING CO.

Licenses ⇨ 5 1/4, 5 1/2.
WESTLAW Topic No. 238.
C.J.S. Licenses §§ 9 to 12.

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 40 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on his premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ⇨ 1292.
WESTLAW Topic No. 371.
C.J.S. Taxation § 2026.

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for a wholesale dealer's license to import cigarettes into this state does not apply to a person who places cigarettes in a free port warehouse in this state because, under

the free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for the purposes of imposing a cigarette tax (see NRS 370.165) to be collected through licen-

sees. Licensing requirement applies only when cigarettes are reconsigned to a destination within this state. AGO 79-16 (7-24-1979)

NRS 370.170 Revenue stamp to be affixed to each package or container of cigarettes. Except as otherwise provided in this chapter, it is unlawful for any person to give, sell or offer to give or sell any cigarettes in this state unless there is affixed to each of the packages, packets or containers an adhesive Nevada cigarette revenue stamp or a similar stamp affixed by a metered stamping machine approved by and registered with the Department for the amount of the tax on all of the cigarettes contained in the package or other container.

[Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142]—(NRS A 1959, 116; 1961, 675; 1969, 1131; 1975, 1715; 1983, 709; 1985, 470)

ATTORNEY GENERAL'S OPINIONS.

Stamps not required for out-of-state sale to purchaser in Nevada. Cigarettes sold by an out-of-state seller and shipped to a consumer in

Nevada need not bear revenue stamps required by NRS 370.170. (But see NRS 370.350 and 370.360.) AGO 863 (2-6-1950)

NRS 370.180 Design and printing of revenue stamps; identification of dealer on stamp; regulations concerning use of metered stamping machine.

1. The Department shall:

(a) Design suitable stamps for the purpose of this chapter which meet the requirements of this section; and

(b) From time to time, have as many revenue stamps printed as may be required.

2. Each stamp must be designed to permit the identification of the dealer who affixed the stamp to a package or other container of cigarettes. The dealer must be identified by a number or other mark on the stamp. The Department shall maintain, for not less than 3 years after the date the stamp is provided to the dealer, a record of the information necessary to identify the dealer by examining the stamp. Upon request, the Department shall provide to any person the information maintained pursuant to this subsection.

3. The use of a metered stamping machine approved by and registered with the Department shall be subject to such regulations as prescribed by the Department.

[3:192:1947; A 1951, 124] + [Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142] + [Part 10:192:1947; A 1951, 124]—(NRS A 1971, 1165; 1975, 1715; 2001, 2135)

ADMINISTRATIVE REGULATIONS.

Stamping machine, NAC 370.030

NRS 370.190 Sale of revenue stamps by Department; payment for revenue stamps or metered machine impressions; regulations.

1. The Department may sell Nevada cigarette revenue stamps to a licensed dealer. As payment for the stamps, the Department shall deduct from the excise tax collected from the dealer the actual cost incurred by the Department for the stamps and for making the sale.

2. Payment for the revenue stamps or metered machine impressions must be made at the time of purchase unless the wholesale dealer has been authorized to defer payments by the Department. A wholesale dealer may apply to the Department for authorization to defer payments for revenue stamps or metered machine impressions at any time.

NRS 370.250 Suspension of license for failure to make report; suspension or revocation of license for other violations.

1. If any dealer in cigarettes upon which a precollected or advance tax is required to be paid fails to report to the Department or its agents on or before the date due, the Department may suspend his license or permit until the report is received and found to be correct.

2. The Department may temporarily suspend or permanently revoke the licenses of any cigarette dealer for violating, or causing or permitting to be violated, any of the provisions of NRS 370.001 to 370.430, inclusive.

[16.1:192:1947; added 1951, 124]—(NRS A 1965, 1246; 1973, 1006; 1975, 1716; 1977, 786; 1983, 709)

WEST PUBLISHING CO.
Licenses Ⓒ 38.

WESTLAW Topic No. 238.
C.J.S. Licenses §§ 48 to 63.

NRS 370.255 Dealer to maintain and preserve records of cigarettes received, sold or distributed. Each dealer authorized to purchase or affix cigarette revenue stamps shall maintain records of all cigarettes received, sold or distributed by him. Each dealer shall also obtain and keep receipts, freight bills, invoices and other documents necessary to substantiate his records. Records and documents shall be kept at the dealer's place of business for not less than 4 years unless the Department authorizes, in writing, their earlier removal or destruction.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 786; 1993, 2473)

WEST PUBLISHING CO.
Taxation Ⓒ 1313.

WESTLAW Topic No. 371.
C.J.S. Licenses § 49.

NRS 370.257 Audit of records by Department. The Department may audit the records of each dealer authorized to purchase or affix cigarette revenue stamps to determine that the dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709)

NRS 370.260 Remittances to Department; allocation and appropriation of remittances; monthly reports by Department.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the Department in the form of remittances payable to the Department.

2. The Department shall:

(a) As compensation to the State for the costs of collecting the taxes and license fees, transmit each month the sum the Legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the State Treasurer for deposit to the credit of the Department. The deposited money must be expended by the Department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 35 mills per cigarette to the State Treasurer for deposit to the credit of the Account for the Tax on Cigarettes in the State General Fund.

(c) Transmit the balance of the payments each month to the State Treasurer for deposit in the Local Government Tax Distribution Account created by NRS 360.660.

(d) Report to the State Controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the Local Government Tax Distribution Account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287; 1999, 17; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ¶¶ 1292, 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 2026, 2071.

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where the legislature amended NRS 370.260, which provides the formula for appropriating the money in the cigarette tax fund to local governments, and

the state controller began disbursing funds according to the new formula but then withheld such funds on the grounds that the money in the state general fund on the effective date of the amendment should have been disbursed under the old formula, a writ of mandamus issued because the statute, as amended, clearly indicated the legislative intent to disburse all funds according to the new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

NRS 370.270 Duties of retail dealers and vending machine operators; unlawful possession of unstamped cigarettes; seizure, stamping and sale of unstamped cigarettes to licensed wholesalers; seizure and sale of vending machines.

1. Every retail dealer making a sale to a customer shall, at the time of sale, see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

2. Every cigarette vending machine operator placing cigarettes in his coin-operated cigarette vending machines for sale to the ultimate consumers shall at the time of placing them in his machine see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

3. No unstamped packages, packets or containers of cigarettes may lawfully be accepted or held in the possession of any person, except as authorized by law or regulation. For the purposes of this subsection, "held in possession" means:

(a) In the actual possession of the person; or

(b) In the constructive possession of the person when cigarettes are being transported or held for him or for his designee by another person. Constructive possession is deemed to occur at the location of the cigarettes being transported or held.

4. Any cigarettes found in the possession of any person except a person authorized by law or regulation to possess them, which do not bear indicia of Nevada excise tax stamping, must be seized by the Department or any of its agents, and caused to be stamped by a licensed cigarette dealer, or confiscated and sold by the Department or its agents to the highest bidder among the licensed wholesale dealers in this state after due notice to all licensed Nevada wholesale dealers has been given by mail to the addresses contained in the Department's records. If there is no bidder, or in the opinion of the Department the quantity of the cigarettes is insufficient, or for any other reason such disposition would be impractical, the cigarettes must be destroyed or disposed of as the Department may see fit. The proceeds of all sales must

3. Transportation of cigarettes through this state from a point outside this state to a point in some other state is not a violation of this section if the person transporting the cigarettes has in his possession adequate invoices or delivery tickets which give the true name and address of the out-of-state seller or consignor and the out-of-state purchaser or consignee.

4. In any case where the Department, its duly authorized agent or any peace officer of the state has knowledge or reasonable grounds to believe that any vehicle is transporting cigarettes in violation of this section, the Department, agent or peace officer may stop the vehicle and inspect it for unstamped cigarettes.

(Added to NRS by 1973, 1005; A 1975, 1720)

WEST PUBLISHING CO.
Taxation ⇌ 1342.

WESTLAW Topic No. 371.
C.J.S. Taxation §§ 62 to 65.

NRS 370.310 Sale or distribution of tax-free cigarettes by vending machine prohibited. No tax-free cigarettes shall be sold or otherwise distributed in any way by any coin-operated cigarette vending machine.

[Part 14:192:1947; A 1949, 598; 1951, 124; 1953, 101]—(NRS A 1973, 1009)

NRS 370.315 Sale of cigarettes in various packages. A manufacturer of cigarettes who wishes to sell cigarettes in packages that contain other than 20 cigarettes must so notify the Department not less than 90 days before he may sell those packages of cigarettes in this state.

(Added to NRS by 1989, 2183)

USE TAX

WEST PUBLISHING CO.
Taxation ⇌ 1292.

WESTLAW Topic No. 371.
C.J.S. Licenses §§ 30, 47, 48.

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 40 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.
Taxation ⇌ 1292.

WESTLAW Topic No. 371.
C.J.S. Taxation § 2026.

NRS 370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the Department under such regulations as may be prescribed by the Department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

WEST PUBLISHING CO.
Taxation ⇌ 1331.

WESTLAW Topic No. 371.
C.J.S. Licenses § 51.

stration of that tax. For this purpose, the Department may conduct such audits of the records of the various counties as are necessary to carry out the provisions of NRS 375.023.

2. When requested, the Department shall render assistance to the county recorder of a county whose population is less than 30,000 relating to the imposition and collection of the tax imposed by NRS 375.023.

3. The Department is not entitled to receive any fee for rendering any assistance pursuant to subsection 2.

(Added to NRS by 2003, 20th Special Session, 170)

NRS 375.020 Imposition and rate of tax.

1. A tax, at the rate of:

(a) In a county whose population is 400,000 or more, \$1.25; and

(b) In a county whose population is less than 400,000, 65 cents,

→ for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466; 2001, 1592)

ADMINISTRATIVE REGULATIONS.

Tax on transfers of real property, NAC ch. 375

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to the Secretary of Housing and Urban Development, no real estate transfer tax is imposed under NRS 375.020 because transfers to the United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

The tax on transfers of real property does not apply to real property that is attached to tribal trust lands. The tax on transfers of real

property (see NRS ch. 375), the imposition of which is controlled primarily pursuant to NRS 375.020, does not apply where the real property that is being transferred is attached to tribal trust lands. Although tribal lands are not discussed specifically in NRS 375.090, the section in which exemptions to the tax are set forth, issues of tribal sovereignty compel the result that a state (and a local government) may not impose a tax on Indian tribal or trust land. Because a county does not possess the authority to tax Indian tribal or trust land, it cannot impose the tax described in NRS ch. 375 when such land is transferred. AGO 2002-34 (10-2-2002)

NRS 375.023 Imposition of additional tax; rate and collection of tax; disposition of proceeds; reimbursement for cost of collection.

1. In addition to all other taxes imposed on transfers of real property, a tax, at the rate of \$1.30 on each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060.

3. The county recorder of each county shall collect the tax in the manner provided in NRS 375.030, except that the amount collected must be transmitted to the State Controller for deposit in the State General Fund within 30 days after the end of the calendar quarter during which the tax was collected.

4. The county recorder of a county:

REVISED

(a) Whose population is 100,000 or more may deduct and withhold from the taxes collected 0.2 percent of those taxes to reimburse the county for the cost of collecting the tax.

(b) Whose population is less than 100,000 may deduct and withhold from the taxes collected 1 percent of those taxes to reimburse the county for the cost of collecting the tax.

(Added to NRS by 2003, 20th Special Session, 170)

REVISER'S NOTE.

Ch. 5, Stats. 2003, 20th Special Session, the source of this section, contains the following provision not included in NRS:

"1. Notwithstanding the provisions of this act and any other provision of law to the contrary, a public utility or local government franchisee may increase its previously approved rates by an amount which is reasonably estimated to produce an amount of revenue equal to the amount of any tax liability incurred by the public utility or local government franchisee before January 1, 2005, as a result of the provisions of this act.

2. For the purposes of this section:

(a) "Local government franchisee" means a person to whom a local government has granted a franchise for the provision of services who is required to obtain the approval of a governmental entity to increase any of the rates it charges for those services.

(b) "Public utility" means a public utility that is required to obtain the approval of a governmental entity to increase any of the rates it charges for a utility service."

NRS 375.025 Additional tax in certain counties. Repealed. (See chapter 5, Statutes of Nevada 2003, 20th Special Session, at page 236.)

NRS 375.026 Optional imposition of additional tax in certain counties; rate and collection of tax; disposition and use of proceeds.

1. In addition to all other taxes imposed on transfers of real property, the board of county commissioners of a county whose population is less than 400,000 may impose a tax at the rate of up to 5 cents for each \$500 of value, or fraction thereof, on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

3. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he shall transmit all the proceeds from the tax imposed pursuant to this section to the State Treasurer for use in the Plant Industry Program as required by NRS 561.355.

(Added to NRS by 2003, 3484)

WEST PUBLISHING CO.
Taxation ☞ 105.5, 353.5.

WESTLAW Topic No. 371.
C.J.S. Taxation §§ 167, 506-509, 1681-1692.

NRS 375.030 Payment of taxes, penalties and interest.

1. If any deed evidencing a transfer of title subject to the tax imposed by NRS 375.020 and 375.023 and, if applicable, NRS 375.026 is offered for recordation, the county recorder shall compute the amount of the tax due and shall collect that amount before acceptance of the deed for recordation.

2. The buyer and seller are jointly and severally liable for the payment of the taxes imposed by NRS 375.020, 375.023 and 375.026 and any penalties and interest imposed pursuant to subsection 3. The escrow holder is not liable for the payment of the taxes imposed by NRS 375.020, 375.023 and 375.026 or any penalties or interest imposed pursuant to subsection 3.

REVISED

3. If after recordation of the deed, the county recorder disallows an exemption that was claimed at the time the deed was recorded or through audit or otherwise determines that an additional amount of tax is due, the county recorder shall promptly notify the person who requested the recording of the deed and the buyer and seller of the additional amount of tax due. If the additional amount of tax is not paid within 30 days after the date the buyer and seller are notified, the county recorder shall impose a penalty of 10 percent of the additional amount due in addition to interest at the rate of 1 percent per month, or portion thereof, of the additional amount due calculated from the date of the original recordation of the deed on which the additional amount is due through the date on which the additional amount due, penalty and interest are paid to the county recorder.

4. This section does not prohibit a buyer and seller from agreeing by contract or otherwise that one party or the other will be responsible for the payment of the tax due pursuant to this chapter, but such an agreement does not affect the ability of the county recorder to collect the tax and any penalties and interest from either the buyer or the seller.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504; 1999, 1068; 2001, 1592; 2003, 3485; 2003, 20th Special Session, 171)

ADMINISTRATIVE REGULATIONS.

Waiver or reduction of penalty or interest,
NAC 375.340

NRS 375.060 Declaration of value of property. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada Tax Commission.

(Added to NRS by 1967, 1761; A 1989, 1504)

ADMINISTRATIVE REGULATIONS.

Form for declaration of value, NAC 375.180

NRS 375.070 Disposition and use of proceeds of tax imposed by NRS 375.020.

1. The county recorder shall transmit the proceeds of the tax imposed by NRS 375.020 at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the State Controller who shall deposit that amount in the Account for Low-Income Housing created pursuant to NRS 319.500.

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the State Controller for deposit in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban

Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are disabled or elderly.

3. The expenses authorized by subsection 2 include, but are not limited to:

(a) The costs to acquire land and developmental rights;

(b) Related predevelopment expenses;

(c) The costs to develop the land, including the payment of related rebates;

(d) Contributions toward down payments made for the purchase of affordable housing; and

(e) The creation of related trust funds.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; 1999, 18, 439, 440; 2001, 2925; 2003, 3486; 2003, 20th Special Session, 172)

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Taxation ⇄ 911.

WESTLAW Topic No. 371.

NRS 375.075 Additional tax in certain counties: Disposition and use of proceeds. Repealed. (See chapter 5, Statutes of Nevada 2003, 20th Special Session, at page 236.)

NRS 375.090 Exemptions. The taxes imposed by NRS 375.020, 375.023 and 375.026 do not apply to:

1. A mere change in identity, form or place of organization, such as a transfer between a corporation and its parent corporation, a subsidiary or an affiliated corporation if the affiliated corporation has identical common ownership.

2. A transfer of title to the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.

3. A transfer of title recognizing the true status of ownership of the real property.

4. A transfer of title without consideration from one joint tenant or tenant in common to one or more remaining joint tenants or tenants in common.

5. A transfer of title between spouses, including gifts, or to effect a property settlement agreement or between former spouses in compliance with a decree of divorce.

6. A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of transfer.

7. Transfers, assignments or conveyances of unpatented mines or mining claims.

8. A transfer, assignment or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100 percent of the corporation or organization to which the conveyance is made.

9. A transfer, assignment or other conveyance of real property if the owner of the property is related to the person to whom it is conveyed within the first degree of consanguinity.

10. The making, delivery or filing of conveyances of real property to make effective any plan of reorganization or adjustment:

(a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C. §§ 101 et seq.;

(b) Approved in an equity receivership proceeding involving a railroad, as defined in the Bankruptcy Act; or

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,

CHAPTER 377
CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax. [Effective through December 31, 2005.]
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax. [Effective January 1, 2006.]
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to Department; deposits in Sales and Use Tax Account; transfers.
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax. [Effective through December 31, 2005.]
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax. [Effective January 1, 2006.]
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by Department.
NRS 377.070	Department may act for counties.
NRS 377.080	Pledge of percentage of revenue to payment of bonds.

CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Board of county commissioners includes Board of Supervisors of Carson City, NRS 0.035
Deficiency determinations, NRS 360.300-360.400
Delinquent taxes, collection, NRS 360.4193-360.560
Department means Department of Taxation, NRS 360.001
Determination of amount of sales or use tax due, NRS 360.489
Distribution of proceeds of certain taxes to local governments, NRS 360.600-360.740
Executive Director means Executive Director of Department of Taxation, NRS 360.001
Failure to pay tax, civil penalty, NRS 360.417, 360.419
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Jeopardized taxes, determination, NRS 360.412-360.416
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume
Motor vehicles, collection of tax upon application for registration, NRS 482.225, 482.260
Sales and use taxes, NRS ch. 372
Simplified Sales and Use Tax Administration Act, NRS ch. 360B
Taxpayers' rights, NRS 360.2905-360.294

ADMINISTRATIVE REGULATIONS.

Sales and use taxes, NAC ch. 372

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of a county-wide retail sales tax for the benefit of cities, pursuant to NRS ch. 377, did not deprive a retailer located in an unincorporated area of the county of his property without due process of law; because the tax was paid by the customers, and the inequality of the distribution of proceeds of the tax did not constitute a denial of due process since the residents of the unincorporated area may well receive substantial benefits from the tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact a local sales tax ordinance upon a petition by a majority of the governing body of each city within the county, was not an unconstitutional delegation of legislative power, because the statute left nothing to the discretion of the county commissioners. Enactment of the ordinance, the terms of which were substantially prescribed by the statute, was mandatory after the performance of the ministerial act of ascertaining the number and proper execution of the petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972), *Bane-gas v. State Indus. Ins. Sys.*, 117 Nev. 222, at 227, 19 P.3d 245 (2001)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in a jackpot

payout from special slot machines because the coins are used as a medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders, to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within the meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. A retailer may not deduct "port fees" paid to a local government authority for the privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from the sale of taxable tangible personal property. Payment of such fees is a legal responsibility of the retailer, and the fees are part of the cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. The department of taxation is preempted by federal law from taxing or otherwise regulating the sale of imported goods or domestically produced beverages and cigarettes at a "duty free" store located in an international airport, where products are intended for export and will be immediately taken from the United States for consumption elsewhere. Therefore, the business operations of a "duty free" store are not subject to the provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law did not preempt the state's ability to impose a business license tax on a "duty free" store's activities in Nevada pursuant to former NRS ch. 364A. AGO 92-20 (2-21-1992)

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.

(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax. [Effective through December 31, 2005.]

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first month following the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294)

NRS CROSS REFERENCES.

Board of county commissioners includes
Board of Supervisors of Carson City, NRS 0.035

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Taxation ¶ 1221.
WESTLAW Topic No. 371.
C.J.S. Taxation § 2005.

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax. [Effective January 1, 2006.]

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first calendar quarter that begins at least 120 days after the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294; 2003, 2382, effective January 1, 2006)

REVISER'S NOTE.

Ch. 400, Stats. 2003, which amended this section, provides that those amendatory provisions "do not apply to any ordinance enacted before January 1, 2006."

NRS 377.040 County ordinance imposing tax: Mandatory provisions.
The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the Department to perform all functions incidental to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

NRS CROSS REFERENCES.

Local School Support Tax Law, NRS ch. 374

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining the amount of sales or use tax on a new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, the used vehicle trade-in allowance

given by a retailer must be deducted from the sale price of the new vehicle (see NRS 374.070). However, the 2 percent sales tax imposed pursuant to NRS 372.105 must be applied to the entire sales price of the new vehicle without deduction for the used vehicle trade-in allowance. The rule applies to all retailers who give a trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. AGO 92-15 (12-31-1992)

NRS 377.050 Remittances to Department; deposits in Sales and Use Tax Account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the Department in the form of remittances made 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, before making the distributions required by NRS 360.850, 377.055 and 377.057, monthly transfer from the Sales and Use Tax Account .75 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the State General Fund as compensation to the State for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460; 1999, 1907; 2003, 2939)

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax. [Effective through December 31, 2005.]

1. The Department shall monthly determine for each county an amount of money equal to the sum of:

(a) Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050; and

(b) That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this State, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance,

and, except as otherwise required to carry out NRS 360.850, deposit the money in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective subaccounts of each county.

2. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the governmental services tax payable by the buyer upon that vehicle is distributed.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; 1999, 19; 2001, 296; 2003, 2939)

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Taxation ☞ 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2071.

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax. [Effective January 1, 2006.] The Department shall monthly determine for each county an amount of money equal to the sum of:

1. Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050; and

2. That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter

during the preceding month from out-of-state businesses not maintaining a fixed place of business within this State, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance,

⇒ and, except as otherwise required to carry out NRS 360.850, deposit the money in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective subaccounts of each county.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; 1999, 19; 2001, 296; 2003, 2382, 2939, effective January 1, 2006)

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The State Controller, acting upon the relevant information furnished by the Department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, excluding any amounts required to be remitted pursuant to NRS 360.850 and except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the Governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution,

⇒ whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph

(a) to that county for the same period, the State Controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada Tax Commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The Commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the Commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

➔ A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda	53,093
Lander	155,106
Lincoln	72,973
Lyon	356,858
Mineral	118,299
Nye	296,609
Pershing	96,731
Storey	69,914
White Pine	158,863

6. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289; 1999, 19; 2003, 2939)

NRS 377.060 Redistribution by Department. The Department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6

months prior to the date on which the Department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the Department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.080 Pledge of percentage of revenue to payment of bonds.

1. A local government or special district which receives revenue pursuant to NRS 360.680, 360.690 and 360.700 may pledge not more than 15 percent of that revenue to the payment of any general obligation bond or revenue bond issued by the local government or special district pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government or special district pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to NRS 360.680, 360.690 and 360.700 is substituted for the pledge of 15 percent of the revenue distributed pursuant to NRS 377.057, as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to NRS 377.057, as that section existed on January 1, 1997.

4. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1991, 2327; A 1997, 3292; 2003, 1316)

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Taxation ☞ 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2071.

2. The court which requests the list shall reimburse the Department for the reasonable cost of the list.

(Added to NRS by 1977, 739)

NRS 482.173 Schedule for retention and disposition of certain records of Department.

1. Notwithstanding the provisions of any schedule for the retention and disposition of official state records to the contrary, the Director shall ensure that the Department retains the originals of:

(a) Certificates of title that are submitted to the Department for the registration of a vehicle which has been sold or transferred; and

(b) Forms for a power of attorney that are submitted to the Department pursuant to subsection 2 of NRS 482.415,

for at least 1 year after the date on which such documents are received by the Department.

2. Notwithstanding the provisions of NRS 239.080, the Director may order the destruction of certificates of title and forms for a power of attorney which are retained pursuant to subsection 1 after the expiration of the 1-year period set forth in that subsection.

3. The Department shall keep a record showing when certificates of title and forms for a power of attorney are destroyed.

(Added to NRS by 1965, 168; A 2001, 1888; 2003, 457)

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Automobiles ⇐ 20.

WESTLAW Topic No. 48A.
C.J.S. Motor Vehicles §§ 74-79, 82-104.

NRS 482.175 Validity of registration: Powers and duties of Department and registered dealers. The Department and the officers and deputies thereof and registered dealers shall examine and to the best of their ability determine the genuineness and regularity of every registration and transfer of registration of a vehicle as provided in this chapter, in order that every certificate issued for a vehicle must contain true statements of the ownership thereof, and to prevent the registration of a vehicle by any person not entitled thereto. The Department or a registered dealer may require any applicant to furnish such information in addition to that contained in the application as may be necessary to satisfy the Department of the truth and regularity of the application.

[Part 7:202:1931; 1931 NCL § 4435.06]—(NRS A 1995, 1861)

NRS 482.180 Motor Vehicle Fund: Creation; deposits; interest and income; dishonored payments; distribution of money collected for basic governmental services tax; transfers.

1. The Motor Vehicle Fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the Department must be deposited in the State Treasury for credit to the Motor Vehicle Fund.

2. The interest and income on the money in the Motor Vehicle Fund, after deducting any applicable charges, must be credited to the State Highway Fund.

3. Any check accepted by the Department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the Motor Vehicle Fund or the county to which the payment was credited pursuant to this section or NRS 482.181, in the proper proportion.

4. Except as otherwise provided in subsection 6, all money received or collected by the Department for the basic governmental services tax must be distributed in the manner set forth in NRS 482.181.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the State Highway Fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the Department shall pay every item of expense.

6. The Department shall withhold 6 percent from the amount of the governmental services tax collected by the Department as a commission. From the amount of the governmental services tax collected by a county assessor, the State Controller shall credit 1 percent to the Department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor. All money withheld by or credited to the Department pursuant to this subsection must be used only for the administration of this chapter as authorized by the Legislature pursuant to subsection 5.

7. When the requirements of this section and NRS 482.181 have been met, and when directed by the Department, the State Controller shall transfer monthly to the State Highway Fund any balance in the Motor Vehicle Fund.

8. If a statute requires that any money in the Motor Vehicle Fund be transferred to another fund or account, the Department shall direct the Controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298; 1999, 22, 2777; 2001, 306, 1832, 1834; 2001 Special Session, 144, 159; 2003, 274)

WEST PUBLISHING CO.

Automobiles 45.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles § 136.

NRS 482.1805 Revolving Account for Issuance of Special License Plates: Creation; deposit of certain fees; use of money in Account; transfer of excess balance to State Highway Fund.

1. The Revolving Account for the Issuance of Special License Plates is hereby created as a special account in the Motor Vehicle Fund. An amount equal to \$35 of the fee received by the Department for the initial issuance of a special license plate, not including any additional fee which may be added to generate financial support for a particular cause or charitable organization, must be deposited in the Motor Vehicle Fund for credit to the Account.

2. The Department shall use the money in the Account to:

(a) Pay the expenses involved in issuing special license plates; and

(b) Purchase improved and upgraded technology, including, without limitation, digital technology for the production of special license plates, to ensure that special license plates are produced in the most efficient manner possible.

3. Money in the Account must be used only for the purposes specified in subsection 2.

4. At the end of each fiscal year, the State Controller shall transfer from the Account to the State Highway Fund an amount of money equal to the balance in the Account which exceeds \$50,000.

(Added to NRS by 1999, 779; A 2001, 1837; 2003, 3067, 3346)

NRS 482.181 Governmental services taxes: Certification of amount collected each month; distribution.

1. Except as otherwise provided in subsection 5, after deducting the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of NRS 482.180, the Department shall certify monthly to the State Board of Examiners the amount of the basic and supplemental governmental services taxes collected for each county by the Department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the fiscal year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The Department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS, the amount determined for each county based on the following percentages:

Carson City	1.07 percent	Lincoln.....	3.12 percent
Churchill	5.21 percent	Lyon.....	2.90 percent
Clark	22.54 percent	Mineral.....	2.40 percent
Douglas	2.52 percent	Nye.....	4.09 percent
Elko	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey.....	.19 percent
Eureka.....	3.10 percent	Washoe	12.24 percent
Humboldt.....	8.25 percent	White Pine	5.66 percent
Lander.....	3.88 percent		

(2) For all other basic and supplemental governmental services tax received or collected by the Department, the amount attributable to each county based on the county of registration of the vehicle for which the tax was paid.

(d) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; 1999, 664, 1216; 2001, 307, 1001; 2001 Special Session, 145, 160; 2003, 18, 1313)

REVISER'S NOTE.

Ch. 244, Stats. 2003, which amended subsection 3 of NRS 482.181 to revise the formula for distribution of the basic governmental services tax to county school districts, contains the following provisions not included in NRS:

"1. The amendatory provisions of section 1 of this act [NRS 482.181] do not apply to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of a local government, special district or enterprise district, including, without limitation, bonds, medium-term financing, letters of credit and any other financial obligation, until all such obligations have been discharged in full or provision for their payment and redemption has been fully made.

2. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650."

WEST PUBLISHING CO.

Schools ⇌ 19(1).

WESTLAW Topic No. 345.

C.J.S. Schools and School Districts §§ 7, 13.

ATTORNEY GENERAL'S OPINIONS.

Distribution percentages to be obtained from department of taxation; department of motor vehicles lacks authority to change distribution of receipts unilaterally. In carrying out its duties pursuant to NRS 482.181, the department of motor vehicles should, each fiscal year, obtain from the department of taxation the distribution percentages for the governmental services tax and the supplemental governmental services tax. The department of motor vehicles has no authority to alter the distribution of the receipts of such taxes absent a directive from the department of taxation. AGO 2002-07 (2-13-2002)

NRS 482.183 Motor Vehicle Revolving Account: Creation; use; deposits.

The Motor Vehicle Revolving Account is hereby created and must be used for making change in the main and branch offices of the Department. The State Board of Examiners shall determine the amount of money to be deposited in the Account, within the limits of money available for that purpose.

(Added to NRS by 1963, 174; A 1973, 221; 1975, 211; 1979, 112; 1983, 1242; 1987, 1144; 1995, 100; 2001, 380)

NRS 482.186 Certain odometers deemed to register mileage reflected on odometer plus 100,000 miles. For the purposes of this chapter, if an odometer that is connected to a motor vehicle is not capable of registering 100,000 miles or more, the odometer shall be deemed to register the actual mileage the vehicle has traveled while in operation.

(Added to NRS by 1997, 2214)

NRS 482.187 Department authorized to enter into written agreements for periodic payment of delinquent taxes or fees; regulations. The Department may:

1. Enter into written agreements providing for the periodic payment of delinquent taxes or fees imposed pursuant to this chapter.

2. Adopt regulations:

(a) Setting forth the permissible terms of those agreements; and

NRS 354.598747 Calculation of amount distributed from Local Government Tax Distribution Account to local government, special district or enterprise district that assumes functions of another local government or district.

1. To calculate the amount to be distributed pursuant to the provisions of NRS 360.680 and 360.690 from a county's subaccount in the Local Government Tax Distribution Account to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this section, the Executive Director of the Department of Taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of NRS 360.680 for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the average change in population and average change in the assessed valuation of taxable property that would otherwise be allowed to the local government or special district whose functions are assumed, including the assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, pursuant to subsection 4, 5, 6 or 7 of NRS 360.690, as appropriate, to the average change in population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

↳ The Nevada Tax Commission shall not allow any increase in the allowed revenue from the taxes contained in the county's subaccount in the Local Government Tax Distribution Account if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada Tax Commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of NRS 360.600 to 360.740, inclusive.

3. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1997, 3293; A 1999, 7, 1095, 1099; 2001, 70; 2003, 1637; 2005, 14)

NRS CROSS REFERENCES.

Local Government Tax Distribution Account, creation, allocation, NRS 360.660-360.740

WEST PUBLISHING CO.

Municipal Corporations ⇐ 956(2).

WESTLAW Topic No. 268.

C.J.S. Municipal Corporations §§ 1736-1738.

**DISTRIBUTION OF PROCEEDS OF CERTAIN TAXES
TO LOCAL GOVERNMENTS**

NRS 360.600 Definitions. As used in NRS 360.600 to 360.740, inclusive, unless the context otherwise requires, the words and terms defined in NRS 360.605 to 360.650, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278; A 1999, 9, 1092)

NRS 360.605 "Account" defined. "Account" means the Local Government Tax Distribution Account created pursuant to NRS 360.660.

(Added to NRS by 1999, 9)

NRS 360.610 "County" defined. "County" includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 "Enterprise district" defined. "Enterprise district" means a governmental entity which:

1. Is not a county, city or town;
2. Receives any portion of the proceeds of a tax which is included in the Account; and
3. The Executive Director determines is an enterprise district pursuant to the provisions of NRS 360.710.

(Added to NRS by 1997, 3278; A 1999, 9)

NRS 360.640 "Local government" defined. "Local government" means any county, city or town that receives any portion of the proceeds of a tax which is included in the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.650 "Special district" defined. "Special district" means a governmental entity that receives any portion of the proceeds of a tax which is included in the Account and which is not:

1. A county;
2. A city;
3. A town; or
4. An enterprise district.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.660 Local Government Tax Distribution Account: Creation; administration by Executive Director. The Local Government Tax Distribution Account is hereby created in the intergovernmental fund. The Executive Director shall administer the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.670 Eligibility for allocation from Account. Except as otherwise provided in NRS 360.740, each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account;
2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and

3. Enterprise district,
 ↳ is eligible for an allocation from the Account in the manner prescribed in NRS 360.680.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.680 Annual allocations from Account.

1. On or before July 1 of each year, the Executive Director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the Account in the immediately preceding fiscal year.

2. Except as otherwise provided in NRS 360.690 and 360.730, the Executive Director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the Account pursuant to NRS 360.670 an amount from the Account that is equal to the amount allocated to the local government or special district for the preceding fiscal year, minus any excess amount allocated pursuant to subsection 4, 5, 6 or 7 of NRS 360.690, multiplied by 1 plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279; A 1999, 10; 2001 Special Session, 109; 2003, 1626; 2005, 7)

REVISER'S NOTES.

Ch. 660, Stats. 1997, the source of this section, contains the following provisions not included in NRS:

"Sec. 35. 1. Notwithstanding the provisions of subsection 1 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund (now local government tax distribution account), allocate to each enterprise district an amount in lieu of the amount allocated pursuant to subsection 1 of [NRS 360.680] that is equal to the average annual amount that the enterprise district received from the proceeds from each tax included in the fund for the fiscal years ending on June 30, 1996, and June 30, 1997.

2. Notwithstanding the provisions of subsection 2 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund, (now local government tax distribution account) allocate to each local government and special district that receives, before July 1, 1998, any of the proceeds from a tax which is included in the local government tax distribution fund an amount in lieu of the amount allocated pursuant to the provisions of [NRS 360.680 and 360.690] that is equal to an amount calculated by:

(a) Multiplying the average of the amount of each tax included in the fund that was distributed to the local government or special district for the fiscal years ending on June 30, 1996, and June 30, 1997, by one plus the percentage change between the:

(1) Total amounts received by the local governments and special districts located in the same county for the fiscal year ending on June 30, 1997; and

(2) Average of the total amounts received by the local governments and special districts located in the same county for the fiscal years ending on June 30, 1996, and June 30, 1997; and

(b) Multiplying the amount calculated in paragraph (a) by one plus the percentage change in the Consumer Price Index (All Items) for the period from July 1, 1997, to December 31, 1997.

3. For the purposes of this section:

(a) For any unincorporated town to which the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996, applied, the amounts described in subparagraphs (1) and (2) of paragraph (a) of subsection 2 must be adjusted to equal the amounts that could have been received by that unincorporated town but for the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996.

(b) The fiscal year ending on June 30, 1999, is the initial year of distribution.

4. For the fiscal year beginning on July 1, 2000, the executive director of the department of taxation shall increase the amount which would otherwise be allocated pursuant to subsection 2 of [NRS 360.680] to each unincorporated town that was created after July 1, 1980, and before July 1, 1997, for which the Nevada tax commission established the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987, as that section existed on July 1, 1996, by an amount equal to the amount of basic privilege tax that would have been distributed to the unincorporated town:

(a) Pursuant to NRS 482.181, as if the provisions of NRS 482.181 which existed on July 1, 1996, were still in effect; and

(b) As if the tax rate for the unincorporated town for the fiscal year beginning on July 1, 1980, were a rate equal to the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. The additional amount of money allocated to an unincorporated town pursuant to subsection 4 must continue to be treated as a regular part of the amount allocated to the unincorporated town for the purposes of determining the allocation for the town pursuant to subsection 2 of [NRS 360.680] for all future years.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650].

Sec. 36. 1. The governing body of a local government or special district that receives, before July 1, 1998, any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) may submit a request to the executive director of the department of taxation for an adjustment to the amount calculated pursuant to section 35 of this act.

2. A governing body that submits a request pursuant to subsection 1 must:

(a) Submit the request to the executive director of the department of taxation; and

(b) Provide copies of the request and any information it submits to the executive director in support of the request to each of the other local governments and special districts that receive any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) and which is located within the same county,

↪ on or before December 31, 1997.

3. The executive director of the department of taxation shall review a request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) Analyze the revenues available to the local government or special district in the fiscal year ending on June 30, 1981, including, without limitation:

(1) The rate of property taxes levied for the fiscal year ending on June 30, 1981;

(2) The change in the rate of property taxes for the 5 years immediately preceding the fiscal year ending on June 30, 1981; and

(3) The change in the assessed valuation of the taxable property within the local government or special district over the 5 years immediately preceding the fiscal year ending on June 30, 1981, but excluding any assessed valuation attributable to the net proceeds of minerals; and

(b) Consider:

(1) The effect of an increase in the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district on the amounts that the other local governments and special districts that are located within the same county will receive from the local government tax distribution fund (now local government tax distribution account);

(2) Any other factors that may have caused the local government or special district to experience growth or other effects which are not reflected in the formula for distribution for the supplemental city-county relief tax set forth in NRS 377.057 as that formula exists before July 1, 1998; and

(3) The comparison of the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district to the amounts calculated pursuant to provisions of [NRS 360.680 and 360.690] for the other local governments and special districts that are located in the same county.

↪ The executive director shall not base his findings solely on the fact that a local government or special district did not levy a rate of property tax equal in rate to those levied by other similar local governments or special districts for the fiscal year ending on June 30, 1981.

4. The committee on local government finance shall review the findings submitted by the executive director of the department of taxation pursuant to subsection 3. If the committee determines that the adjustment to the amount calculated pursuant to subsection 2 of [NRS 360.680] is appropriate, it shall submit a recommendation to the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director of the department of taxation shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that requests the adjustment.

6. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director of the department of taxation to adjust the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690].

7. The executive director of the department of taxation, the committee on local government finance and the Nevada tax commission shall not consider any request for an adjustment to the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for a local government or special district that is submitted after December 31, 1997.

8. As used in this section:

- (a) "Local government" has the meaning ascribed to it in [NRS 360.640].
- (b) "Special district" has the meaning ascribed to it in [NRS 360.650]."

Ch. 7, Stats. 2001 Special Session, which amended this section, contains the following provision not included in NRS:

"For the fiscal year beginning on July 1, 2001, the executive director of the department of taxation shall increase the amount that would otherwise be allocated to the City of Henderson pursuant to NRS 360.680 by \$4,000,000, and that amount must be included in the calculation of all future allocations."

WEST PUBLISHING CO.

Taxation ⇐ 3235.

WESTLAW Topic No. 371.

NRS 360.690 Establishment of base monthly allocations from Account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets.

1. Except as otherwise provided in NRS 360.730, the Executive Director shall estimate monthly the amount each local government, special district and enterprise district will receive from the Account pursuant to the provisions of this section.

2. The Executive Director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12, and the State Treasurer shall, except as otherwise provided in subsections 3 to 8, inclusive, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the Executive Director determines there is not sufficient money available in the county's subaccount in the Account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the county's subaccount and allocate to each local government and special

district an amount equal to its proportionate percentage of the total amount of the base monthly allocations determined pursuant to subsection 2 for all local governments and special districts within the county. The State Treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsections 5 to 8, inclusive, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

➤ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. Except as otherwise provided in subsection 6 or 7, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district and that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 or that

the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9, is a negative figure or that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 and the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9, is a negative figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

➤ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

6. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of

change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in each of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a negative figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

➡ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

7. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in any of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a positive figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

➤ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

8. The Executive Director shall not allocate any amount to a local government or special district pursuant to subsection 4, 5, 6 or 7 unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the Executive Director determines there is money remaining in the county's subaccount in the Account after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the Account to determine which amount is greater.

➔ If the Executive Director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's subaccount in the Account pursuant to the provisions of subsection 3. If the Executive Director determines that the amount of money remaining in the county's subaccount in the Account is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the State Treasurer shall remit that money so allocated. The Executive Director shall allocate any additional money in the county's subaccount in the Account pursuant to the provisions of subsection 4, 5, 6 or 7, as appropriate.

9. The percentage changes in population calculated pursuant to subsections 4 to 7, inclusive, must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census concerning the population total of the local government issued by the Bureau of the Census, be calculated using the population total certified by the Governor pursuant to NRS 360.285 until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the Governor is greater than the population total issued by the Bureau of the Census, the State Treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the State Treasurer shall transfer the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, to the Local Government Tax Distribution Account for allocation among the local governments in the county pursuant to subsection 4, 5, 6 or 7, as appropriate.

(2) Greater than the population total initially issued by the Bureau of the Census, the Executive Director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4, 5, 6 or 7, as appropriate, if the population total finally determined pursuant to the appeal had been used and the State Treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

10. On or before February 15 of each year, the Executive Director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the Account for that fiscal year.

11. On or before March 15 of each year, the Executive Director shall:

(a) Make an estimate of the receipts from each tax included in the Account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the Account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

12. A local government, special district or enterprise district may use the estimate provided by the Executive Director pursuant to subsection 11 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096; 2001, 70, 1821; 2001 Special Session, 109, 112, 115, 118; 2003, 259, 1626, 1632; 2005, 7)

WEST PUBLISHING CO.

Taxation ⇌ 3564, 3713.

WESTLAW Topic No. 371.

NRS 360.695 Adjustment of allocation to local government or special district after decrease in population and assessed valuation of taxable property.

1. If the population and assessed valuation of the taxable property, except any assessed valuation attributable to the net proceeds of minerals, within a local government or special district has decreased in each of the 3 fiscal years immediately preceding the current fiscal year, the Executive Director shall review the amount allocated to the local government or special district from the Account pursuant to NRS 360.680, to determine whether to adjust the allocation. The local government or special district may submit information to assist the Executive Director in making a determination. If the Executive Director determines that an adjustment to the allocation of the local government or special district is necessary, the Executive Director shall submit his findings on the matter to the Committee on Local Government Finance.

2. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 1. If the committee determines that an adjustment to the amount allocated to the local government or special district pursuant to NRS 360.680 is appropriate, the committee shall submit a recommendation to the Nevada Tax Commission that sets forth the amount of the recommended adjustment. If the Committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

3. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the adjustment recommended by the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the local government or special district that is subject to the recommended adjustment.

4. If, after the public hearing, the Nevada Tax Commission determines that the recommended adjustment is appropriate, it shall order the Executive Director to adjust the amount allocated to the local government or special district pursuant to NRS 360.680.

(Added to NRS by 1999, 1091)

ADMINISTRATIVE REGULATIONS.

Distribution of proceeds of certain taxes to local government, NAC 360.650

NRS 360.698 Pledge of percentage of revenue to payment of bonds.

1. A local government or special district which receives revenue pursuant to NRS 360.680, 360.690 and 360.700 may pledge not more than 15 percent of that revenue to the payment of any general obligation bond or revenue bond issued by the local government or special district pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government or special district pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to NRS 360.680, 360.690 and 360.700 is substituted for the pledge of 15 percent of the revenue distributed pursuant to NRS 377.057, as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to NRS 377.057, as that section existed on January 1, 1997.

(Added to NRS by 1991, 2327; A 1997, 3292; 2003, 1316)—(Substituted in revision for NRS 377.080)

WEST PUBLISHING CO.

Taxation ¶ 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2071.

NRS 360.700 Guaranteed allocation from Account for tax proceeds pledged to secure obligations. The Executive Director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and

2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations,

→ receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.

(Added to NRS by 1997, 3281; A 1999, 13)

NRS 360.710 Determination of enterprise districts.

1. The Executive Director shall determine whether a governmental entity is an enterprise district.

2. In determining whether a governmental entity is an enterprise district, the Executive Director shall consider:

(a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in NRS 354.517;

(b) The number and type of governmental services that the governmental entity provides;

(c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and

(d) Any other factors the Executive Director deems relevant.

(Added to NRS by 1997, 3281)

NRS 360.720 Enterprise districts prohibited from pledging revenue from Account to secure obligations; qualifications of certain governmental entities for allocations from Account.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the Account to secure the payment of bonds or other obligations.

2. The Executive Director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the Account unless that governmental entity provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation.

3. As used in this section:

(a) "Fire protection" has the meaning ascribed to it in NRS 360.740.

(b) "Parks and recreation" has the meaning ascribed to it in NRS 360.740.

(c) "Police protection" has the meaning ascribed to it in NRS 360.740.

(d) "Construction, maintenance and repair of roads" has the meaning ascribed to it in NRS 360.740.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.730 Establishment of alternative formula for distribution of taxes in Account by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of NRS 277.045, enter into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the Account to the local governments or special districts which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the Executive Director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the Executive Director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the Account pursuant to the provisions of NRS 360.680 and 360.690.

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the Committee on Local Government Finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of NRS 277.080 to 277.180, inclusive, that do not relate to the distribution of taxes included in the Account.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the Executive Director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of NRS 360.680 and 360.690.

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7, the Executive Director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.740 Request of newly created local government or special district for allocation from Account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

may, by majority vote, request the Nevada Tax Commission to direct the Executive Director to allocate money from the Account to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the Account, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the Executive Director; and
- (b) Provide copies of the request and any information it submits to the Executive Director in support of the request to each local government and special district that:
 - (1) Receives money from the Account; and
 - (2) Is located within the same county.

3. The Executive Director shall review each request submitted pursuant to subsection 1 and submit his findings to the Committee on Local Government Finance. In reviewing the request, the Executive Director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the Account, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the Account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 3. If the Committee determines that the distribution of money in the Account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada Tax Commission. If the Committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

5. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the recommendation of the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada Tax Commission determines that the recommendation of the Committee on Local Government Finance is appropriate, it shall order the Executive Director to distribute money in the Account to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Fire protection" includes the provision of services related to:

(1) The prevention and suppression of fire; and

(2) Rescue,

➔ and the acquisition and maintenance of the equipment necessary to provide those services.

(b) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(c) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(d) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;
- (9) Crosswalks;
- (10) Sidewalks;
- (11) Culverts;
- (12) Catch basins;
- (13) Drains;
- (14) Sewers;
- (15) Manholes;
- (16) Inlets;
- (17) Outlets;
- (18) Retaining walls;
- (19) Bridges;
- (20) Overpasses;
- (21) Tunnels;
- (22) Underpasses;
- (23) Approaches;
- (24) Sprinkling facilities;
- (25) Artificial lights and lighting equipment;
- (26) Parkways;
- (27) Fences or barriers that control access to the road;
- (28) Control of vegetation;
- (29) Rights-of-way;
- (30) Grade separators;
- (31) Traffic separators;
- (32) Devices and signs for control of traffic;

(33) Facilities for personnel who construct, maintain or repair roads; and

(34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.

(Added to NRS by 1997, 3283; A 1999, 15)

ABATEMENT OF TAXES ON NEW OR EXPANDED BUSINESS

NRS 360.750 Partial abatement of certain taxes imposed on new or expanded businesses: Powers and duties of Commission on Economic Development, Nevada Tax Commission, applicant for abatement, business approved for abatement and county treasurer.

1. A person who intends to locate or expand a business in this State may apply to the Commission on Economic Development for a partial abatement of one or more of the taxes imposed on the new or expanded business pursuant to chapter 361, 363B or 374 of NRS.

2. The Commission on Economic Development shall approve an application for a partial abatement if the Commission makes the following determinations:

(a) The business is consistent with:

(1) The State Plan for Industrial Development and Diversification that is developed by the Commission pursuant to NRS 231.067; and

(2) Any guidelines adopted pursuant to the State Plan.

(b) The applicant has executed an agreement with the Commission which states that the business will, after the date on which a certificate of eligibility for the abatement is issued pursuant to subsection 5, continue in operation in this State for a period specified by the Commission, which must be at least 5 years, and will continue to meet the eligibility requirements set forth in this subsection. The agreement must bind the successors in interest of the business for the specified period.

(c) The business is registered pursuant to the laws of this State or the applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the business operates.

(d) Except as otherwise provided in NRS 361.0687, if the business is a new business in a county whose population is 100,000 or more or a city whose population is 60,000 or more, the business meets at least two of the following requirements:

(1) The business will have 75 or more full-time employees on the payroll of the business by the fourth quarter that it is in operation.

(2) Establishing the business will require the business to make a capital investment of at least \$1,000,000 in this State.

(3) The average hourly wage that will be paid by the new business to its employees in this State is at least 100 percent of the average statewide hourly wage as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation on July 1 of each fiscal year and:

(I) The business will provide a health insurance plan for all employees that includes an option for health insurance coverage for dependents of the employees; and

(II) The cost to the business for the benefits the business provides to its employees in this State will meet the minimum requirements for benefits established by the Commission by regulation pursuant to subsection 9.

369.155 INTOXICATING LIQUOR: LICENSES AND TAXES

(b) Except as otherwise provided in NRS 369.430, issue free of charge all certificates and permits.

(c) Adopt and enforce all rules, regulations and standards necessary or convenient to carry out the provisions of this chapter.

(d) Adopt regulations to carry out the provisions of NRS 369.462 to 369.468, inclusive, 369.486 and 369.488.

[Part 22:160:1935; A 1945, 371; 1943 NCL § 3690.22] + [Part 24:160:1935; A 1945, 371; 1943 NCL § 3690.24]—(NRS A 1959, 561; 1975, 1704; 1995, 1041; 1999, 2104)

ADMINISTRATIVE REGULATIONS.

Intoxicating liquor, licenses and taxes, NAC ch. 369

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 61(1).

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 110.

NRS 369.155 Standards for determining whether alcohol is used as fuel or liquor. The requirements of this state for determining whether alcohol is produced for use in or as a motor vehicle fuel or for use in or as liquor are the same as the requirements of the Bureau of Alcohol, Tobacco and Firearms of the United States Department of the Treasury.

(Added to NRS by 1981, 117)

NRS 369.160 Money for administration of chapter. Funds for the administration of the provisions of this chapter shall be provided by direct legislative appropriation from the General Fund upon the presentation of budgets in the manner required by law.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]

NRS 369.170 Liquor Tax Account: Remittances; refunds.

1. All revenues required to be paid to the State under this chapter must be paid to the Department in the form of remittances payable to the Department. The Department shall deposit the payments in the State Treasury to the credit of the Liquor Tax Account in the State General Fund.

2. The Department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the State Controller, money in the Liquor Tax Account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The Department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their

respective populations. The State Controller shall deposit the amounts apportioned to Carson City and each county in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; 1999, 17)

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.
WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

NRS 369.174 Transfer of money collected from tax on certain liquor to Tax on Liquor Program Account. Each month, the State Controller shall transfer to the Tax on Liquor Program Account in the State General Fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$3.45 per wine gallon.

(Added to NRS by 1981, 897; A 1999, 17; 2003, 20th Special Session, 168)

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 95.
WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 207.

NRS 369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations of the Department. A refund or credit for the excise tax paid on such liquor shall be allowed the wholesale dealer.

(Added to NRS by 1965, 303; A 1975, 1705)

LICENSES

NRS CROSS REFERENCES.

Penalty for operation of business without license, NRS 360.490
Power of Department of Taxation to deny license to applicant liable to Department, NRS 360.205

WEST PUBLISHING CO.
Intoxicating Liquors ⇌ 46 1/2-60.
WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors §§ 94-106.

NRS 369.180 Required licenses; scope of license for instructional wine-making facility.

1. In addition to the limitations imposed by NRS 597.210 and 597.220, a person shall not:

(a) Import liquors into this State unless he first secures an importer's license or permit from this State.

(b) Engage in business as a wholesale dealer of wines and liquors in this State unless he first secures a wholesale wine and liquor dealer's license from this State.

NRS CROSS REFERENCES.

City authority, NRS 266.355, 268.090
County authority, NRS 244.350
Town authority, NRS 269.170, 269.175

REVISER'S NOTE.

Temporary language in the source section was deleted.

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 46.
WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors § 91.

NEVADA CASES.

City ordinance, requiring fingerprinting and photographing of employees of retailer, authorized under section. In action to enjoin enforcement of a city ordinance requiring fingerprinting and photographing of employees of establishments selling liquor at retail for consumption on the premises, sufficient statutory authority to enact the ordinance was found in 1931 NCL § 3690 (cf. NRS 244.350), providing that incorporated municipal regulation of liquor establishments supersedes county regulation, 1931 NCL § 3690.17 (cf. NRS 369.320), providing for local as well as state licensing of sellers of liquor, 1931 NCL § 3691 (cf. NRS 268.090), authorizing municipal license tax on liquor establishments, statute providing that municipal regulation supersedes authority of county liquor boards, and sections of a city charter. *Norman v. City of Las Vegas*, 64 Nev. 38, 177 P.2d 442 (1947)

ATTORNEY GENERAL'S OPINIONS.

County license may be required in addition to state license. Wholesaler of liquor may be required to obtain a county license in addition to a state license. AGO A-67 (6-29-1940)

EXCISE TAXES**WEST PUBLISHING CO.**

Intoxicating Liquors ⇌ 89-97.
WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors §§ 199-212.

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$3.60 per wine gallon or proportionate part thereof.
2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, \$1.30 per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 70 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 16 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—
(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514; 2003, 20th Special Session, 168)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 91-94.
WESTLAW Topic No. 223.
C.J.S. Intoxicating Liquors §§ 202-206.

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.

2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.335 Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces; credit or refund.

1. No excise tax may be imposed upon the sale of liquor by licensed wholesale dealers to the following instrumentalities of the Armed Forces of the United States, organized under Army, Air Force or Navy regulations, and located upon territory within the geographical boundaries of the State of Nevada:

(a) Army, Navy or Air Force exchanges.

(b) Officers', noncommissioned officers' and enlisted men's clubs or messes.

2. If any wholesale dealer pays the tax on liquor which was exempt at the time it was sold, the taxpayer may obtain a credit or refund with respect to the tax so paid in the manner provided by the Department.

(Added to NRS by 1963, 1275; A 1975, 1708; 1985, 646)

NRS 369.340 Liquor sold to permissible persons exempt from tax. It is hereby declared to be the intent of this chapter that no excise tax shall be imposed on liquor sold to permissible persons, and the Department, in computing the excise tax to be paid on liquor, shall make rules for refunds or credits to be allowed to any importer making a satisfactory showing of such sales.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—
(NRS A 1975, 1709)

ADMINISTRATIVE REGULATIONS.

Shipments to permissible persons, NAC 369.010

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Licenses ⇨ 26.

WESTLAW Topic No. 238.

C.J.S. Licenses § 42.

NRS 370.160 Counties, cities and towns may require business licenses. This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

City authority generally, NRS 266.355

County authority generally, NRS 244.335

Town authority generally, NRS 269.170

WEST PUBLISHING CO.

Licenses ⇨ 5 1/4, 5 1/2.

WESTLAW Topic No. 238.

C.J.S. Licenses §§ 9-12.

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 40 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on his premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ⇨ 1292.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2026.

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for a wholesale dealer's license to import cigarettes into this state does not apply to a person who places cigarettes in a free port warehouse in this state because, under the free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for the purposes of imposing a cigarette tax (see NRS 370.165) to be collected through licensees. Licensing requirement applies only when cigarettes are reconsigned to a destination within this state. AGO 79-16 (7-24-1979)

NRS 370.170 Revenue stamp to be affixed to each package or container of cigarettes. Except as otherwise provided in this chapter, it is unlawful for any person to give, sell or offer to give or sell any cigarettes in this state unless there is affixed to each of the packages, packets or containers an adhesive Nevada cigarette revenue stamp or a similar stamp affixed by a metered stamping machine approved by and registered with the Department for the amount of the tax on all of the cigarettes contained in the package or other container.

[Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142]—(NRS A 1959, 116; 1961, 675; 1969, 1131; 1975, 1715; 1983, 709; 1985, 470)

of business may retain centralized records, but shall transmit duplicates of the invoices or the equivalent documentation to each place of business within 24 hours after the request of the Executive Director or his designee.

3. The records required by this section must be retained for not less than 3 years after the date of the transaction unless the Department authorizes, in writing, their earlier removal or destruction.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 786; 1993, 2473; 2005, 1195)

WEST PUBLISHING CO.

Licenses ⇐ 15-16.

WESTLAW Topic No. 238.

NRS 370.257 Access to and confidentiality of records and reports; audit of records by Department.

1. Each manufacturer, wholesale dealer and retail dealer shall provide to the Executive Director and his designees and to the Secretary or his designee, upon request, access to all the reports and records required by NRS 370.001 to 370.430, inclusive. The Department at its sole discretion may share the records and reports required by those sections with law enforcement officials of the Federal Government, this State, other states, Indian tribes or international authorities.

2. Except as otherwise provided in this subsection, the reports submitted by licensees pursuant to NRS 370.001 to 370.430, inclusive, are public records. Any information contained in those reports about quantities of cigarettes by brand must not be released to anyone other than persons permitted access to those reports pursuant to subsection 1.

3. The Department may audit the records of each dealer to determine whether the manufacturer, wholesale dealer or retail dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709; 2005, 1196)

WEST PUBLISHING CO.

Searches and Seizures ⇐ 79.

WESTLAW Topic No. 349.

C.J.S. Searches and Seizures §§ 99, 189.

NRS 370.260 Remittances to Department; allocation and appropriation of remittances; monthly reports by Department.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the Department in the form of remittances payable to the Department.

2. The Department shall:

(a) As compensation to the State for the costs of collecting the taxes and license fees, transmit each month the sum the Legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the State Treasurer for deposit to the credit of the Department. The deposited money must be expended by the Department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 35 mills per cigarette to the State Treasurer for deposit to the credit of the Account for the Tax on Cigarettes in the State General Fund.

(c) Transmit the balance of the payments each month to the State Treasurer for deposit in the Local Government Tax Distribution Account created by NRS 360.660.

(d) Report to the State Controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the Local Government Tax Distribution Account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287; 1999, 17; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ⇐ 1292, 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 2026, 2071.

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where the legislature amended NRS 370.260, which provides the formula for appropriating the money in the cigarette tax fund to local governments, and the state controller began disbursing funds according to the new formula but then withheld such funds on the grounds that the money in the state general fund on the effective date of the amendment should have been disbursed under the old formula, a writ of mandamus issued because the statute, as amended, clearly indicated the legislative intent to disburse all funds according to the new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

NRS 370.270 Duties of retail dealers and vending machine operators; unlawful possession of unstamped cigarettes; seizure, stamping and sale of unstamped cigarettes to licensed wholesalers; seizure and sale of vending machines.

1. Every retail dealer making a sale to a customer shall, at the time of sale, see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

2. Every cigarette vending machine operator placing cigarettes in his coin-operated cigarette vending machines for sale to the ultimate consumers shall at the time of placing them in his machine see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

3. No unstamped packages, packets or containers of cigarettes may lawfully be accepted or held in the possession of any person, except as authorized by law or regulation. For the purposes of this subsection, "held in possession" means:

(a) In the actual possession of the person; or

(b) In the constructive possession of the person when cigarettes are being transported or held for him or for his designee by another person. Constructive possession is deemed to occur at the location of the cigarettes being transported or held.

4. Any cigarettes found in the possession of any person except a person authorized by law or regulation to possess them, which do not bear indicia of Nevada excise tax stamping, must be seized by the Department or any of its agents, and caused to be stamped by a licensed cigarette dealer, or confiscated and sold by the Department or its agents to the highest bidder among the licensed wholesale dealers

(2) Proof, in the form of valid identification that was issued by a governmental entity and bears a photograph of the person who signs to accept delivery of the shipping container, demonstrating:

(I) That the person is either the addressee or the adult designated by the addressee; and

(II) If the person appears to be under 27 years of age, that the person is at least 18 years of age.

2. A delivery service is required to comply with the provisions of subsection 1 only if the delivery service:

(a) Is obligated to do so under a method of shipping;

(b) Delivers any container pursuant to shipping documents containing the statement described in paragraph (c) of subsection 1 of NRS 370.325; or

(c) Delivers any container that the delivery service otherwise has reason to know contains cigarettes sold pursuant to a delivery sale.

(Added to NRS by 2005, 1190)

WEST PUBLISHING CO.

Consumer Protection ⇐ 6.

Infants ⇐ 13.

WESTLAW Topic Nos. 92H, 211.

C.J.S. Credit Reporting Agencies; Consumer Protection §§ 29-31, 33-39, 60-65.

C.J.S. Infants §§ 110-114, 118-121.

USE TAX

WEST PUBLISHING CO.

Taxation ⇐ 1292.

WESTLAW Topic No. 371.

C.J.S. Licenses §§ 30, 47, 48.

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 40 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ⇐ 1292.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2026.

NRS 370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the Department under such regulations as may be prescribed by the Department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

WEST PUBLISHING CO.

Taxation ⇐ 1331.

WESTLAW Topic No. 371.

C.J.S. Licenses § 51.

NRS 375.020 Imposition and rate of tax.

1. A tax, at the rate of:

(a) In a county whose population is 400,000 or more, \$1.25; and

(b) In a county whose population is less than 400,000, 65 cents,

→ for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466; 2001, 1592)

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to the Secretary of Housing and Urban Development, no real estate transfer tax is imposed under NRS 375.020 because transfers to the United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

The tax on transfers of real property does not apply to real property that is attached to tribal trust lands. The tax on transfers of real property (see NRS ch. 375), the imposition of which is controlled primarily pursuant to NRS 375.020, does not apply where the real property that is being transferred is attached to tribal trust lands. Although tribal lands are not discussed specifically in NRS 375.090, the section in which exemptions to the tax are set forth, issues of tribal sovereignty compel the result that a state (and a local government) may not impose a tax on Indian tribal or trust land. Because a county does not possess the authority to tax Indian tribal or trust land, it cannot impose the tax described in NRS ch. 375 when such land is transferred. AGO 2002-34 (10-2-2002)

NRS 375.023 Imposition of additional tax; rate and collection of tax; disposition of proceeds; reimbursement for cost of collection.

1. In addition to all other taxes imposed on transfers of real property, a tax, at the rate of \$1.30 on each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060.

3. The county recorder of each county shall collect the tax in the manner provided in NRS 375.030, except that the amount collected must be transmitted to the State Controller for deposit in the State General Fund within 30 days after the end of the calendar quarter during which the tax was collected.

4. The county recorder of each county may deduct and withhold from the taxes collected 1 percent of those taxes to reimburse the county for the cost of collecting the tax.

(Added to NRS by 2003, 20th Special Session, 170; A 2005, 2056)

REVISER'S NOTE.

Ch. 5, Stats. 2003, 20th Special Session, the source of this section, contains the following provision not included in NRS:

"1. Notwithstanding the provisions of this act and any other provision of law to the contrary, a public utility or local government franchisee may increase its previously approved rates by an amount which is reasonably estimated to produce an amount of revenue equal to the amount of any tax liability incurred by the public utility or local government franchisee before January 1, 2005, as a result of the provisions of this act.

4. This section does not prohibit a buyer and seller from agreeing by contract or otherwise that one party or the other will be responsible for the payment of the tax due pursuant to this chapter, but such an agreement does not affect the ability of the county recorder to collect the tax and any penalties and interest from either the buyer or the seller.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504; 1999, 1068; 2001, 1592; 2003, 3485; 2003, 20th Special Session, 171)

ADMINISTRATIVE REGULATIONS.

Waiver or reduction of penalty or interest, NAC 375.340

NRS 375.060 Declaration of value of property.

1. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada Tax Commission.

2. A county recorder shall not charge or collect any fees for recording the declaration of value required pursuant to this section.

(Added to NRS by 1967, 1761; A 1989, 1504; 2005, 2056)

ADMINISTRATIVE REGULATIONS.

Form for declaration of value, NAC 375.180

WEST PUBLISHING CO.

Records ⇐ 5.

WESTLAW Topic No. 326.

C.J.S. Records §§ 19-20.

NRS 375.070 Disposition and use of proceeds of tax imposed by NRS 375.020.

1. The county recorder shall transmit the proceeds of the tax imposed by NRS 375.020 at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the State Controller who shall deposit that amount in the Account for Low-Income Housing created pursuant to NRS 319.500.

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the State Controller for deposit in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are disabled or elderly.

3. The expenses authorized by subsection 2 include, but are not limited to:

- (a) The costs to acquire land and developmental rights;
- (b) Related predevelopment expenses;

- (c) The costs to develop the land, including the payment of related rebates;
 - (d) Contributions toward down payments made for the purchase of affordable housing; and
 - (e) The creation of related trust funds.
- (Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; 1999, 18, 439, 440; 2001, 2925; 2003, 3486; 2003, 20th Special Session, 172)

WEST PUBLISHING CO.

Taxation ⅈ 911.

WESTLAW Topic No. 371.

NRS 375.090 Exemptions. The taxes imposed by NRS 375.020, 375.023 and 375.026 do not apply to:

1. A mere change in identity, form or place of organization, such as a transfer between a corporation and its parent corporation, a subsidiary or an affiliated corporation if the affiliated corporation has identical common ownership.
2. A transfer of title to the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.
3. A transfer of title recognizing the true status of ownership of the real property.
4. A transfer of title without consideration from one joint tenant or tenant in common to one or more remaining joint tenants or tenants in common.
5. A transfer, assignment or other conveyance of real property if the owner of the property is related to the person to whom it is conveyed within the first degree of lineal consanguinity or affinity.
6. A transfer of title between former spouses in compliance with a decree of divorce.
7. A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of transfer.
8. Transfers, assignments or conveyances of unpatented mines or mining claims.
9. A transfer, assignment or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100 percent of the corporation or organization to which the conveyance is made.
10. A conveyance of real property by deed which becomes effective upon the death of the grantor pursuant to NRS 111.109.
11. The making, delivery or filing of conveyances of real property to make effective any plan of reorganization or adjustment:
 - (a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C. §§ 101 et seq.;
 - (b) Approved in an equity receivership proceeding involving a railroad, as defined in the Bankruptcy Act; or
 - (c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,
↪ if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.
12. The making or delivery of conveyances of real property to make effective any order of the Securities and Exchange Commission if:
 - (a) The order of the Securities and Exchange Commission in obedience to which the transfer or conveyance is made recites that the transfer or conveyance is necessary or appropriate to effectuate the provisions of section 11 of the Public Utility Holding Company Act of 1935, 15 U.S.C. § 79k;

CHAPTER 377

CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax.
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to Department; deposits in Sales and Use Tax Account; transfers.
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax.
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by Department.
NRS 377.070	Department may act for counties.
NRS 377.080	Pledge of percentage of revenue to payment of bonds. [Replaced in revision by NRS 360.698.]

CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Board of county commissioners includes Board of Supervisors of Carson City, NRS 0.035
Compromise of taxpayer's liability, NRS 360.263
Deficiency determinations, NRS 360.300-360.400
Delinquent taxes, collection, NRS 360.4193-360.560
Department means Department of Taxation, NRS 360.001
Distribution of proceeds of certain taxes to local governments, NRS 360.600-360.740
Executive Director means Executive Director of Department of Taxation, NRS 360.001
Failure to pay tax, civil penalty, NRS 360.417, 360.419
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Jeopardized taxes, determination, NRS 360.412-360.416
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume
Motor vehicles, collection of tax upon application for registration, NRS 482.225, 482.260
Sales and use taxes, NRS ch. 372
Simplified Sales and Use Tax Administration Act, NRS ch. 360B
Taxpayers' rights, NRS 360.2905-360.294

ADMINISTRATIVE REGULATIONS.

Sales and use taxes, NAC ch. 372

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of a county-wide retail sales tax for the benefit of cities, pursuant to NRS ch. 377, did not deprive a retailer located in an unincorporated area of the county of his property without due process of law; because the tax was paid by the customers, and the inequality of the distribution of proceeds of the tax did not constitute a denial of due process since the residents of the unincorporated area may well receive substantial benefits from the tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact a local sales tax ordinance upon a petition by a majority of the governing body of each city within the county, was not an unconstitutional delegation of legislative power, because the statute left nothing to the discretion of the county commissioners. Enactment of the ordinance, the terms of which were substantially prescribed by the statute, was mandatory after the performance of the ministerial act of ascertaining the number and proper execution of the petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972), *Banegas v. State Indus. Ins. Sys.*, 117 Nev. 222, at 227, 19 P.3d 245 (2001)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in a jackpot payout from special slot machines because the coins are used as a medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders, to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within the meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. A retailer may not deduct "port fees" paid to a local government authority for the privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from the sale of taxable tangible personal property. Payment of such fees is a legal responsibility of the retailer, and the fees are part of the cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. The department of taxation is preempted by federal law from taxing or otherwise regulating the sale of imported goods or domestically produced beverages and cigarettes at a "duty free" store located in an international airport, where products are intended for export and will be immediately taken from the United States for consumption elsewhere. Therefore, the business operations of a "duty free" store are not subject to the provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law did not preempt the state's ability to impose a business license tax on a "duty free" store's activities in Nevada pursuant to former NRS ch. 364A. AGO 92-20 (2-21-1992)

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.
(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first calendar quarter that begins at least 120 days after the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294; 2003, 2382; 2005, 1778)

NRS CROSS REFERENCES.

Board of county commissioners includes Board of Supervisors of Carson City, NRS 0.035

REVISER'S NOTE.

Ch. 400, Stats. 2003, which amended subsection 2 of this section, as amended by ch. 421, Stats. 2005, contains the following provision not included in NRS:

"The amendatory provisions of sections 83 [NRS 374A.020], 84 [NRS 376A.060], 85 [NRS 377.030], 87 to 92, inclusive, [NRS 377A.020, 377A.030, 377A.110, 377B.100, 377B.110 and 354.705, respectively], and 94 to 101, inclusive, [§ 29, Local Government Tax Act of 1991; § 9, Nevada Commission for the Reconstruction of the V & T Railway; §§ 3, 4 & 13, Elko County Hospital Tax Act; § 8A.080, Carson City Charter; § 24, Railroad Grade Separation Project Act; § 18, Douglas County Sales & Use Tax Act of 1999, respectively] of this act do not apply to any ordinance enacted before June 15, 2005."

WEST PUBLISHING CO.

Taxation ¶ 1221.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2005.

NRS 377.040 County ordinance imposing tax: Mandatory provisions.

The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the Department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

NRS CROSS REFERENCES.

Local School Support Tax Law, NRS ch. 374

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining the amount of sales or use tax on a new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, the used vehicle trade-in allowance given by a retailer must be deducted from the sale price of the new vehicle (see NRS 374.070). However, the 2 percent sales tax imposed pursuant to NRS 372.105 must be applied to the entire sales price of the new vehicle without deduction for the used vehicle trade-in allowance. The rule applies to all retailers who give a trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. AGO 92-15 (12-31-1992)

NRS 377.050 Remittances to Department; deposits in Sales and Use Tax Account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the Department in the form of remittances made 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, before making the distributions required by NRS 360.850, 360.855, 377.055 and 377.057, monthly transfer from the Sales and Use Tax Account .75 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the State General Fund as compensation to the State for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460; 1999, 1907; 2003, 2939; 2005, 2373)

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax. The Department shall monthly determine for each county an amount of money equal to the sum of:

1. Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050; and

2. That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this State, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance,

➤ and, except as otherwise required to carry out NRS 360.850 and 360.855, deposit the money in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective subaccounts of each county.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; 1999, 19; 2001, 296; 2003, 2382, 2939; 2005, 2373)

WEST PUBLISHING CO.

States 128.

WESTLAW Topic No. 360.

C.J.S. States §§ 381-382.

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The State Controller, acting upon the relevant information furnished by the Department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, excluding any amounts required to be remitted pursuant to NRS 360.850 and 360.855 and except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the Governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution,

→ whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the State Controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada Tax Commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The Commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the Commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

→ A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda	53,093
Lander	155,106
Lincoln	72,973
Lyon	356,858
Mineral	118,299
Nye	296,609
Pershing	96,731
Storey	69,914
White Pine	158,863

6. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289; 1999, 19; 2003, 2939; 2005, 2373)

WEST PUBLISHING CO.

States ⇐ 128.

WESTLAW Topic No. 360.

C.J.S. States §§ 381-382.

NRS 377.060 Redistribution by Department. The Department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the Department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the Department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.080 Pledge of percentage of revenue to payment of bonds.
[Replaced in revision by NRS 360.698.]

2. Notwithstanding the provisions of NRS 239.080, the Director may order the destruction of certificates of title and forms for a power of attorney which are retained pursuant to subsection 1 after the expiration of the 1-year period set forth in that subsection.

3. The Department shall keep a record showing when certificates of title and forms for a power of attorney are destroyed.

(Added to NRS by 1965, 168; A 2001, 1888; 2003, 457)

WEST PUBLISHING CO.

Automobiles ⇐ 20.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles §§ 74-79, 82-104.

NRS 482.175 Validity of registration: Powers and duties of Department and registered dealers. The Department and the officers and deputies thereof and registered dealers shall examine and to the best of their ability determine the genuineness and regularity of every registration and transfer of registration of a vehicle as provided in this chapter, in order that every certificate issued for a vehicle must contain true statements of the ownership thereof, and to prevent the registration of a vehicle by any person not entitled thereto. The Department or a registered dealer may require any applicant to furnish such information in addition to that contained in the application as may be necessary to satisfy the Department of the truth and regularity of the application.

[Part 7:202:1931; 1931 NCL § 4435.06]—(NRS A 1995, 1861)

NRS 482.180 Motor Vehicle Fund: Creation; deposits; interest and income; dishonored payments; distribution of money collected for basic governmental services tax; transfers.

1. The Motor Vehicle Fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the Department must be deposited in the State Treasury for credit to the Motor Vehicle Fund.

2. The interest and income on the money in the Motor Vehicle Fund, after deducting any applicable charges, must be credited to the State Highway Fund.

3. Any check accepted by the Department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the Motor Vehicle Fund or the county to which the payment was credited pursuant to this section or NRS 482.181, in the proper proportion.

4. Except as otherwise provided in subsection 6, all money received or collected by the Department for the basic governmental services tax must be distributed in the manner set forth in NRS 482.181.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the State Highway Fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the Department shall pay every item of expense.

6. The Department shall withhold 6 percent from the amount of the governmental services tax collected by the Department as a commission. From the amount of the governmental services tax collected by a county assessor, the State Controller shall credit 1 percent to the Department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of

the county assessor. All money withheld by or credited to the Department pursuant to this subsection must be used only for the administration of this chapter as authorized by the Legislature pursuant to subsection 5.

7. When the requirements of this section and NRS 482.181 have been met, and when directed by the Department, the State Controller shall transfer monthly to the State Highway Fund any balance in the Motor Vehicle Fund.

8. If a statute requires that any money in the Motor Vehicle Fund be transferred to another fund or account, the Department shall direct the Controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298; 1999, 22, 2777; 2001, 306, 1832, 1834; 2001 Special Session, 144, 159; 2003, 274)

WEST PUBLISHING CO.

Automobiles ⇌ 45.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles § 136.

NRS 482.1805 Revolving Account for Issuance of Special License Plates: Creation; deposit of certain fees; use of money in Account; transfer of excess balance to State Highway Fund.

1. The Revolving Account for the Issuance of Special License Plates is hereby created as a special account in the Motor Vehicle Fund. An amount equal to \$35 of the fee received by the Department for the initial issuance of a special license plate, not including any additional fee which may be added to generate financial support for a particular cause or charitable organization, must be deposited in the Motor Vehicle Fund for credit to the Account.

2. The Department shall use the money in the Account to:

- (a) Pay the expenses involved in issuing special license plates; and
- (b) Purchase improved and upgraded technology, including, without limitation, digital technology for the production of special license plates, to ensure that special license plates are produced in the most efficient manner possible.

3. Money in the Account must be used only for the purposes specified in subsection 2.

4. At the end of each fiscal year, the State Controller shall transfer from the Account to the State Highway Fund an amount of money equal to the balance in the Account which exceeds \$50,000.

(Added to NRS by 1999, 779; A 2001, 1837; 2003, 3067, 3346)

NRS 482.181 Governmental services taxes: Certification of amount collected each month; distribution.

1. Except as otherwise provided in subsection 5, after deducting the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of NRS 482.180, the Department shall certify monthly to the State Board of Examiners the amount of the basic and supplemental governmental services taxes collected for each county by the Department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the Fiscal Year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The Department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS, the amount determined for each county based on the following percentages:

Carson City	1.07 percent	Lincoln.....	3.12 percent
Churchill	5.21 percent	Lyon.....	2.90 percent
Clark	22.54 percent	Mineral.....	2.40 percent
Douglas.....	2.52 percent	Nye.....	4.09 percent
Elko.....	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey.....	.19 percent
Eureka.....	3.10 percent	Washoe	12.24 percent
Humboldt	8.25 percent	White Pine	5.66 percent
Lander.....	3.88 percent		

(2) For all other basic and supplemental governmental services tax received or collected by the Department, the amount attributable to each county based on the county of registration of the vehicle for which the tax was paid.

(d) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; 1999, 664, 1216; 2001, 307, 1001; 2001 Special Session, 145, 160; 2003, 18, 1313)

REVISER'S NOTE.

Ch. 244, Stats. 2003, which amended subsection 3 of NRS 482.181 to revise the formula for distribution of the basic governmental services tax to county school districts, contains the following provisions not included in NRS:

"1. The amendatory provisions of section 1 of this act [NRS 482.181] do not apply to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of a local government, special district or enterprise district, including, without limitation, bonds, medium-term financing, letters of credit and any other financial obligation, until all such obligations have been discharged in full or provision for their payment and redemption has been fully made.

2. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650."

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Schools ⇌ 19(1).

WESTLAW Topic No. 345.

C.J.S. Schools and School Districts §§ 7, 13.

ATTORNEY GENERAL'S OPINIONS.

Distribution percentages to be obtained from department of taxation; department of motor vehicles lacks authority to change distribution of receipts unilaterally. In carrying out its duties pursuant to NRS 482.181, the department of motor vehicles should, each fiscal year, obtain from the department of taxation the distribution percentages for the governmental services tax and the supplemental governmental services tax. The department of motor vehicles has no authority to alter the distribution of the receipts of such taxes absent a directive from the department of taxation. AGO 2002-07 (2-13-2002)

NRS 482.183 Motor Vehicle Revolving Account: Creation; use; deposits.

The Motor Vehicle Revolving Account is hereby created and must be used for making change in the main and branch offices of the Department. The State Board of Examiners shall determine the amount of money to be deposited in the Account, within the limits of money available for that purpose.

(Added to NRS by 1963, 174; A 1973, 221; 1975, 211; 1979, 112; 1983, 1242; 1987, 1144; 1995, 100; 2001, 380)

NRS 482.186 Certain odometers deemed to register mileage reflected on odometer plus 100,000 miles. For the purposes of this chapter, if an odometer that is connected to a motor vehicle is not capable of registering 100,000 miles or more, the odometer shall be deemed to register the actual mileage the vehicle has traveled while in operation.

(Added to NRS by 1997, 2214)

NRS 482.187 Department authorized to enter into written agreements for periodic payment of delinquent taxes or fees; regulations. The Department may:

1. Enter into written agreements providing for the periodic payment of delinquent taxes or fees imposed pursuant to this chapter.

2. Adopt regulations:

(a) Setting forth the permissible terms of those agreements; and

(b) Providing for the cancellation of such an agreement if the person with whom the Department has contracted becomes delinquent in his payments pursuant to the agreement or in his payment of other taxes or fees owed to the Department pursuant to the provisions of chapter 365, 366, 371, 373 or 482 of NRS.

(Added to NRS by 1997, 319; A 1999, 1021)

NRS 354.598743 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government that no longer exists. Except as otherwise provided in NRS 354.598747, if one or more local governments assume the functions previously performed by a local government that no longer exists, the Nevada Tax Commission shall add to the allowed revenue from taxes ad valorem otherwise allowable to the local government or local governments pursuant to NRS 354.59811 an amount equal to the allowed revenue from taxes ad valorem for the last fiscal year of existence of the local government whose functions were assumed. If more than one local government assumes the functions, the additional revenue must be divided among the local governments on the basis of the proportionate costs of the functions assumed. The Nevada Tax Commission shall not allow any increase in the allowed revenue from taxes ad valorem if the increase would result in a decrease in revenue of any local government in the county that does not assume those functions.

(Added to NRS by 1997, 3292)

NRS 354.598747 Calculation of amount distributed from Local Government Tax Distribution Account to local government, special district or enterprise district that assumes functions of another local government or district.

1. To calculate the amount to be distributed pursuant to the provisions of NRS 360.680 and 360.690 from a county's subaccount in the Local Government Tax Distribution Account to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this section, the Executive Director of the Department of Taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of NRS 360.680 for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the average change in population and average change in the assessed valuation of taxable property that would otherwise be allowed to the local government or special district whose functions are assumed, including the assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, pursuant to subsection 4, 5, 6 or 7 of NRS 360.690, as appropriate, to the average change in population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

↪ The Nevada Tax Commission shall not allow any increase in the allowed revenue from the taxes contained in the county's subaccount in the Local Government Tax Distribution Account if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada Tax Commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of NRS 360.600 to 360.740, inclusive.

3. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1997, 3293; A 1999, 7, 1095, 1099; 2001, 70; 2003, 1637; 2005, 14)

NRS CROSS REFERENCES.

Local Government Tax Distribution Account, creation, allocation, NRS 360.660-360.740

WEST PUBLISHING CO.

Municipal Corporations ⇐ 956(2).

WESTLAW Topic No. 268.

C.J.S. Municipal Corporations §§ 1736-1738.

NRS 354.59875 Calculation and imposition of common levy for unincorporated town.

1. If the board of county commissioners of a county has established a common levy authorized pursuant to NRS 269.5755, it shall calculate the rate of that levy by combining the amount of revenue from taxes ad valorem authorized for each of the unincorporated towns participating in the common levy, including any adjustment permitted by statute or authorized by the Nevada Tax Commission, and dividing that sum by the combined assessed valuation of those unincorporated towns. The resulting common rate must be imposed on all taxable property located in those unincorporated towns.

2. Whether or not a common levy has been established, each board of county commissioners shall cause to be prepared and made available as a public record a document showing:

(a) The services provided throughout the county and financed from the rate levied for the county as such; and

(b) The services provided in each area for which an additional rate is levied and financed from that rate.

(Added to NRS by 1985, 2254)

ADMINISTRATIVE REGULATIONS.

Taxes ad valorem, NAC 354.211, 354.221

WEST PUBLISHING CO.

Counties ⇐ 192.

WESTLAW Topic No. 104.

C.J.S. Counties § 229.

NRS 354.59881 Limitations on fees applicable to public utilities: Definitions. As used in NRS 354.59881 to 354.59889, inclusive, unless the context otherwise requires, the words and terms defined in NRS 354.598812 to 354.598818, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1995, 2188; A 1997, 1987, 2742; 1999, 603, 604; 2001, 1644; 2007, 1383)

and the further statement that unless the amount due, interest, penalties and costs are paid on or before the time fixed in the notice for the sale, the property, or so much of it as is necessary, will be sold in accordance with law and the notice.

(Added to NRS by 1983, 282)

NRS 360.550 Sale of property for delinquent taxes.

1. At the sale the Department shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the personal property and a deed for any real property sold. The bill of sale or deed vests the interest or title of the person liable for the amount in the purchaser.

2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.

(Added to NRS by 1983, 282)

NRS 360.560 Return of excess proceeds of sale; right of other lienholder; State Treasurer to act as trustee.

1. If, upon the sale, the money received exceeds the total of all amounts, including interest, penalties and costs due the State, the Department shall return the excess to the person liable for the amounts and obtain his receipt.

2. If any person having an interest in or lien upon the property files with the Department, before the sale, notice of his interest or lien, the Department shall withhold any excess pending a determination of the rights of the respective parties to it by a court of competent jurisdiction.

3. If the receipt of the person liable for the amount is not available, the Department shall deposit the excess money with the State Treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

(Added to NRS by 1983, 282)

**DISTRIBUTION OF PROCEEDS OF CERTAIN TAXES
TO LOCAL GOVERNMENTS**

NRS 360.600 Definitions. As used in NRS 360.600 to 360.740, inclusive, unless the context otherwise requires, the words and terms defined in NRS 360.605 to 360.650, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278; A 1999, 9, 1092)

NRS 360.605 "Account" defined. "Account" means the Local Government Tax Distribution Account created pursuant to NRS 360.660.

(Added to NRS by 1999, 9)

NRS 360.610 "County" defined. "County" includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 "Enterprise district" defined. "Enterprise district" means a governmental entity which:

1. Is not a county, city or town;

2. Receives any portion of the proceeds of a tax which is included in the Account; and

3. The Executive Director determines is an enterprise district pursuant to the provisions of NRS 360.710.

(Added to NRS by 1997, 3278; A 1999, 9)

NRS 360.640 "Local government" defined. "Local government" means any county, city or town that receives any portion of the proceeds of a tax which is included in the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.650 "Special district" defined. "Special district" means a governmental entity that receives any portion of the proceeds of a tax which is included in the Account and which is not:

1. A county;
2. A city;
3. A town; or
4. An enterprise district.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.660 Local Government Tax Distribution Account: Creation; administration by Executive Director. The Local Government Tax Distribution Account is hereby created in the intergovernmental fund. The Executive Director shall administer the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.670 Eligibility for allocation from Account. Except as otherwise provided in NRS 360.740, each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account;
2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and
3. Enterprise district,

↪ is eligible for an allocation from the Account in the manner prescribed in NRS 360.680.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.680 Annual allocations from Account.

1. On or before July 1 of each year, the Executive Director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the Account in the immediately preceding fiscal year.

2. Except as otherwise provided in NRS 360.690 and 360.730, the Executive Director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the Account pursuant to NRS 360.670 an amount from the Account that is equal to the amount allocated to the local government or special district for the preceding fiscal year, minus any excess amount allocated pursuant to subsection 4, 5, 6 or 7 of NRS 360.690, multiplied by 1 plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279; A 1999, 10; 2001 Special Session, 109; 2003, 1626; 2005, 7)

REVISER'S NOTES.

Ch. 660, Stats. 1997, the source of this section, contains the following provisions not included in NRS:

"Sec. 35. 1. Notwithstanding the provisions of subsection 1 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund (now local government

tax distribution account), allocate to each enterprise district an amount in lieu of the amount allocated pursuant to subsection 1 of [NRS 360.680] that is equal to the average annual amount that the enterprise district received from the proceeds from each tax included in the fund for the fiscal years ending on June 30, 1996, and June 30, 1997.

2. Notwithstanding the provisions of subsection 2 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund, (now local government tax distribution account) allocate to each local government and special district that receives, before July 1, 1998, any of the proceeds from a tax which is included in the local government tax distribution fund an amount in lieu of the amount allocated pursuant to the provisions of [NRS 360.680 and 360.690] that is equal to an amount calculated by:

(a) Multiplying the average of the amount of each tax included in the fund that was distributed to the local government or special district for the fiscal years ending on June 30, 1996, and June 30, 1997, by one plus the percentage change between the:

(1) Total amounts received by the local governments and special districts located in the same county for the fiscal year ending on June 30, 1997; and

(2) Average of the total amounts received by the local governments and special districts located in the same county for the fiscal years ending on June 30, 1996, and June 30, 1997; and

(b) Multiplying the amount calculated in paragraph (a) by one plus the percentage change in the Consumer Price Index (All Items) for the period from July 1, 1997, to December 31, 1997.

3. For the purposes of this section:

(a) For any unincorporated town to which the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996, applied, the amounts described in subparagraphs (1) and (2) of paragraph (a) of subsection 2 must be adjusted to equal the amounts that could have been received by that unincorporated town but for the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996.

(b) The fiscal year ending on June 30, 1999, is the initial year of distribution.

4. For the fiscal year beginning on July 1, 2000, the executive director of the department of taxation shall increase the amount which would otherwise be allocated pursuant to subsection 2 of [NRS 360.680] to each unincorporated town that was created after July 1, 1980, and before July 1, 1997, for which the Nevada tax commission established the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987, as that section existed on July 1, 1996, by an amount equal to the amount of basic privilege tax that would have been distributed to the unincorporated town:

(a) Pursuant to NRS 482.181, as if the provisions of NRS 482.181 which existed on July 1, 1996, were still in effect; and

(b) As if the tax rate for the unincorporated town for the fiscal year beginning on July 1, 1980, were a rate equal to the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. The additional amount of money allocated to an unincorporated town pursuant to subsection 4 must continue to be treated as a regular part of the amount allocated to the unincorporated town for the purposes of determining the allocation for the town pursuant to subsection 2 of [NRS 360.680] for all future years.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650].

Sec. 36. 1. The governing body of a local government or special district that receives, before July 1, 1998, any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) may submit a request to the executive director of the department of taxation for an adjustment to the amount calculated pursuant to section 35 of this act.

2. A governing body that submits a request pursuant to subsection 1 must:

(a) Submit the request to the executive director of the department of taxation; and

(b) Provide copies of the request and any information it submits to the executive director in support of the request to each of the other local governments and special districts that receive any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) and which is located within the same county,

↪ on or before December 31, 1997.

3. The executive director of the department of taxation shall review a request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) Analyze the revenues available to the local government or special district in the fiscal year ending on June 30, 1981, including, without limitation:

(1) The rate of property taxes levied for the fiscal year ending on June 30, 1981;

(2) The change in the rate of property taxes for the 5 years immediately preceding the fiscal year ending on June 30, 1981; and

(3) The change in the assessed valuation of the taxable property within the local government or special district over the 5 years immediately preceding the fiscal year ending on June 30, 1981, but excluding any assessed valuation attributable to the net proceeds of minerals; and

(b) Consider:

(1) The effect of an increase in the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district on the amounts that the other local governments and special districts that are located within the same county will receive from the local government tax distribution fund (now local government tax distribution account);

(2) Any other factors that may have caused the local government or special district to experience growth or other effects which are not reflected in the formula for distribution for the supplemental city-county relief tax set forth in NRS 377.057 as that formula exists before July 1, 1998; and

(3) The comparison of the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district to the amounts calculated pursuant to provisions of [NRS 360.680 and 360.690] for the other local governments and special districts that are located in the same county.

☛ The executive director shall not base his findings solely on the fact that a local government or special district did not levy a rate of property tax equal in rate to those levied by other similar local governments or special districts for the fiscal year ending on June 30, 1981.

4. The committee on local government finance shall review the findings submitted by the executive director of the department of taxation pursuant to subsection 3. If the committee determines that the adjustment to the amount calculated pursuant to subsection 2 of [NRS 360.680] is appropriate, it shall submit a recommendation to the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director of the department of taxation shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that requests the adjustment.

6. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director of the department of taxation to adjust the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690].

7. The executive director of the department of taxation, the committee on local government finance and the Nevada tax commission shall not consider any request for an adjustment to the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for a local government or special district that is submitted after December 31, 1997.

8. As used in this section:

(a) "Local government" has the meaning ascribed to it in [NRS 360.640].

(b) "Special district" has the meaning ascribed to it in [NRS 360.650]."

Ch. 7, Stats. 2001 Special Session, which amended this section, contains the following provision not included in NRS:

"For the fiscal year beginning on July 1, 2001, the executive director of the department of taxation shall increase the amount that would otherwise be allocated to the City of Henderson pursuant to NRS 360.680 by \$4,000,000, and that amount must be included in the calculation of all future allocations."

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Taxation ⇐ 3235.
WESTLAW Topic No. 371.

NRS 360.690 Establishment of base monthly allocations from Account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets.

1. Except as otherwise provided in NRS 360.730, the Executive Director shall estimate monthly the amount each local government, special district and enterprise district will receive from the Account pursuant to the provisions of this section.

2. The Executive Director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12, and the State Treasurer shall, except as otherwise provided in subsections 3 to 8, inclusive, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the Executive Director determines there is not sufficient money available in the county's subaccount in the Account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to its proportionate percentage of the total amount of the base monthly allocations determined pursuant to subsection 2 for all local governments and special districts within the county. The State Treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsections 5 to 8, inclusive, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the average change in the assessed valuation of the taxable property in

the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

➤ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. Except as otherwise provided in subsection 6 or 7, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district and that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 or that the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9, is a negative figure or that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 and the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9, is a negative figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

→ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

6. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in each of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a negative figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the

Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

→ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

7. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in any of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a positive figure, he shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over

the year in which the allocation is made, as projected by the Department pursuant to NRS 361.390, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

→ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

8. The Executive Director shall not allocate any amount to a local government or special district pursuant to subsection 4, 5, 6 or 7 unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the Executive Director determines there is money remaining in the county's subaccount in the Account after the distribution for the month has been made, he shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the Account to determine which amount is greater.

→ If the Executive Director determines that the amount determined pursuant to paragraph (a) is greater, he shall allocate the money remaining in the county's subaccount in the Account pursuant to the provisions of subsection 3. If the Executive Director determines that the amount of money remaining in the county's subaccount in the Account is greater, he shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the State Treasurer shall remit that money so allocated. The Executive Director shall allocate any additional money in the county's subaccount in the Account pursuant to the provisions of subsection 4, 5, 6 or 7, as appropriate.

9. The percentage changes in population calculated pursuant to subsections 4 to 7, inclusive, must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census concerning the population total of the local government issued by the Bureau of the Census, be calculated using the population total certified by the Governor pursuant to NRS 360.285 until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the Governor is greater than the population total issued by the Bureau of the Census, the State Treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the State Treasurer shall transfer the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, to the Local Government Tax Distribution Account for allocation among the local governments in the county pursuant to subsection 4, 5, 6 or 7, as appropriate.

(2) Greater than the population total initially issued by the Bureau of the Census, the Executive Director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4, 5, 6 or 7, as appropriate, if the population total finally determined pursuant to the appeal had been used and the State Treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

10. On or before February 15 of each year, the Executive Director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the Account for that fiscal year.

11. On or before March 15 of each year, the Executive Director shall:

(a) Make an estimate of the receipts from each tax included in the Account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the Account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

12. A local government, special district or enterprise district may use the estimate provided by the Executive Director pursuant to subsection 11 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096; 2001, 70, 1821; 2001 Special Session, 109, 112, 115, 118; 2003, 259, 1626, 1632; 2005, 7)

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Taxation ☎ 3564, 3713.

WESTLAW Topic No. 371.

NRS 360.695 Adjustment of allocation to local government or special district after decrease in population and assessed valuation of taxable property.

1. If the population and assessed valuation of the taxable property, except any assessed valuation attributable to the net proceeds of minerals, within a local government or special district has decreased in each of the 3 fiscal years immediately preceding the current fiscal year, the Executive Director shall review the amount allocated to the local government or special district from the Account pursuant to

NRS 360.680, to determine whether to adjust the allocation. The local government or special district may submit information to assist the Executive Director in making a determination. If the Executive Director determines that an adjustment to the allocation of the local government or special district is necessary, the Executive Director shall submit his findings on the matter to the Committee on Local Government Finance.

2. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 1. If the committee determines that an adjustment to the amount allocated to the local government or special district pursuant to NRS 360.680 is appropriate, the committee shall submit a recommendation to the Nevada Tax Commission that sets forth the amount of the recommended adjustment. If the Committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

3. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the adjustment recommended by the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the local government or special district that is subject to the recommended adjustment.

4. If, after the public hearing, the Nevada Tax Commission determines that the recommended adjustment is appropriate, it shall order the Executive Director to adjust the amount allocated to the local government or special district pursuant to NRS 360.680.

(Added to NRS by 1999, 1091)

ADMINISTRATIVE REGULATIONS.

Distribution of proceeds of certain taxes to local government, NAC 360.650

NRS 360.698 Pledge of percentage of revenue to payment of bonds.

1. A local government or special district which receives revenue pursuant to NRS 360.680, 360.690 and 360.700 may pledge not more than 15 percent of that revenue to the payment of any general obligation bond or revenue bond issued by the local government or special district pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government or special district pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to NRS 360.680, 360.690 and 360.700 is substituted for the pledge of 15 percent of the revenue distributed pursuant to NRS 377.057, as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to NRS 377.057, as that section existed on January 1, 1997.

(Added to NRS by 1991, 2327; A 1997, 3292; 2003, 1316)—(Substituted in revision for NRS 377.080)

WEST PUBLISHING CO.

Taxation ⇌ 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2071.

NRS 360.700 Guaranteed allocation from Account for tax proceeds pledged to secure obligations. The Executive Director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and
 2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations,
↪ receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.
- (Added to NRS by 1997, 3281; A 1999, 13)

NRS 360.710 Determination of enterprise districts.

1. The Executive Director shall determine whether a governmental entity is an enterprise district.
 2. In determining whether a governmental entity is an enterprise district, the Executive Director shall consider:
 - (a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in NRS 354.517;
 - (b) The number and type of governmental services that the governmental entity provides;
 - (c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and
 - (d) Any other factors the Executive Director deems relevant.
- (Added to NRS by 1997, 3281)

NRS 360.720 Enterprise districts prohibited from pledging revenue from Account to secure obligations; qualifications of certain governmental entities for allocations from Account.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the Account to secure the payment of bonds or other obligations.
 2. The Executive Director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the Account unless that governmental entity provides police protection and at least two of the following services:
 - (a) Fire protection;
 - (b) Construction, maintenance and repair of roads; or
 - (c) Parks and recreation.
 3. As used in this section:
 - (a) "Fire protection" has the meaning ascribed to it in NRS 360.740.
 - (b) "Parks and recreation" has the meaning ascribed to it in NRS 360.740.
 - (c) "Police protection" has the meaning ascribed to it in NRS 360.740.
 - (d) "Construction, maintenance and repair of roads" has the meaning ascribed to it in NRS 360.740.
- (Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.730 Establishment of alternative formula for distribution of taxes in Account by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of NRS 277.045, enter into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the Account to the local governments or special districts which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the Executive Director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the Executive Director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the Account pursuant to the provisions of NRS 360.680 and 360.690.

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the Committee on Local Government Finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of NRS 277.080 to 277.180, inclusive, that do not relate to the distribution of taxes included in the Account.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the Executive Director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of NRS 360.680 and 360.690.

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7, the Executive Director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.740 Request of newly created local government or special district for allocation from Account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

→ may, by majority vote, request the Nevada Tax Commission to direct the Executive Director to allocate money from the Account to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the Account, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the Executive Director; and
- (b) Provide copies of the request and any information it submits to the Executive Director in support of the request to each local government and special district that:
 - (1) Receives money from the Account; and
 - (2) Is located within the same county.

3. The Executive Director shall review each request submitted pursuant to subsection 1 and submit his findings to the Committee on Local Government Finance. In reviewing the request, the Executive Director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the Account, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the Account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 3. If the Committee determines that the distribution of money in the Account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada Tax Commission. If the Committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

5. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the recommendation of the Committee

on Local Government Finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada Tax Commission determines that the recommendation of the Committee on Local Government Finance is appropriate, it shall order the Executive Director to distribute money in the Account to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Fire protection" includes the provision of services related to:

- (1) The prevention and suppression of fire; and
- (2) Rescue,

↪ and the acquisition and maintenance of the equipment necessary to provide those services.

(b) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(c) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(d) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;
- (9) Crosswalks;
- (10) Sidewalks;
- (11) Culverts;
- (12) Catch basins;
- (13) Drains;

- (14) Sewers;
 - (15) Manholes;
 - (16) Inlets;
 - (17) Outlets;
 - (18) Retaining walls;
 - (19) Bridges;
 - (20) Overpasses;
 - (21) Tunnels;
 - (22) Underpasses;
 - (23) Approaches;
 - (24) Sprinkling facilities;
 - (25) Artificial lights and lighting equipment;
 - (26) Parkways;
 - (27) Fences or barriers that control access to the road;
 - (28) Control of vegetation;
 - (29) Rights-of-way;
 - (30) Grade separators;
 - (31) Traffic separators;
 - (32) Devices and signs for control of traffic;
 - (33) Facilities for personnel who construct, maintain or repair roads; and
 - (34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.
- (Added to NRS by 1997, 3283; A 1999, 15)

ABATEMENT OF TAXES ON NEW OR EXPANDED BUSINESS

NRS 360.750 Partial abatement of certain taxes imposed on new or expanded businesses: Powers and duties of Commission on Economic Development, Nevada Tax Commission, applicant for abatement, business approved for abatement and county treasurer.

1. A person who intends to locate or expand a business in this State may apply to the Commission on Economic Development for a partial abatement of one or more of the taxes imposed on the new or expanded business pursuant to chapter 361, 363B or 374 of NRS.

2. The Commission on Economic Development shall approve an application for a partial abatement if the Commission makes the following determinations:

(a) The business is consistent with:

(1) The State Plan for Industrial Development and Diversification that is developed by the Commission pursuant to NRS 231.067; and

(2) Any guidelines adopted pursuant to the State Plan.

(b) The applicant has executed an agreement with the Commission which must:

(1) Comply with the requirements of NRS 360.755;

(2) State that the business will, after the date on which a certificate of eligibility for the abatement is issued pursuant to subsection 5, continue in operation in this State for a period specified by the Commission, which must be at least 5 years, and will continue to meet the eligibility requirements set forth in this subsection; and

(3) Bind the successors in interest of the business for the specified period.

(b) Except as otherwise provided in NRS 369.430, issue free of charge all certificates and permits.

(c) Adopt and enforce all rules, regulations and standards necessary or convenient to carry out the provisions of this chapter.

(d) Adopt regulations to carry out the provisions of NRS 369.462 to 369.468, inclusive, 369.486 and 369.488.

[Part 22:160:1935; A 1945, 371; 1943 NCL § 3690.22] + [Part 24:160:1935; A 1945, 371; 1943 NCL § 3690.24]—(NRS A 1959, 561; 1975, 1704; 1995, 1041; 1999, 2104)

ADMINISTRATIVE REGULATIONS.

Intoxicating liquor, licenses and taxes. NAC ch. 369

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 61(1).

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 110.

NRS 369.155 Standards for determining whether alcohol is used as fuel or liquor. The requirements of this state for determining whether alcohol is produced for use in or as a motor vehicle fuel or for use in or as liquor are the same as the requirements of the Bureau of Alcohol, Tobacco and Firearms of the United States Department of the Treasury.

(Added to NRS by 1981, 117)

NRS 369.160 Money for administration of chapter. Funds for the administration of the provisions of this chapter shall be provided by direct legislative appropriation from the General Fund upon the presentation of budgets in the manner required by law.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]

NRS 369.170 Liquor Tax Account: Remittances; refunds.

1. All revenues required to be paid to the State under this chapter must be paid to the Department in the form of remittances payable to the Department. The Department shall deposit the payments in the State Treasury to the credit of the Liquor Tax Account in the State General Fund.

2. The Department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the State Controller, money in the Liquor Tax Account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The Department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The State Controller shall deposit the amounts apportioned to

Carson City and each county in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; 1999, 17)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.174 Transfer of money collected from tax on certain liquor to Tax on Liquor Program Account. Each month, the State Controller shall transfer to the Tax on Liquor Program Account in the State General Fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$3.45 per wine gallon.

(Added to NRS by 1981, 897; A 1999, 17; 2003, 20th Special Session, 168)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 95.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 207.

NRS 369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations of the Department. A refund or credit for the excise tax paid on such liquor shall be allowed the wholesale dealer.

(Added to NRS by 1965, 303; A 1975, 1705)

LICENSES

NRS CROSS REFERENCES.

Penalty for operation of business without license, NRS 360.490

Power of Department of Taxation to deny license to applicant liable to Department, NRS 360.205

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 46 1/2-60.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 94-106.

NRS 369.180 Required licenses; scope of license for instructional wine-making facility.

1. In addition to the limitations imposed by NRS 597.210 and 597.220, a person shall not:

(a) Import liquors into this State unless he first secures an importer's license or permit from this State.

(b) Engage in business as a wholesale dealer of wines and liquors in this State unless he first secures a wholesale wine and liquor dealer's license from this State.

(c) Engage in business as a wholesale dealer of beer in this State unless he first secures a wholesale beer dealer's license from this State.

NRS 369.320 Counties, cities and towns not prohibited from requiring licenses. Nothing in this chapter shall be deemed to prohibit any county, city or town in Nevada from requiring an importer or seller of liquor to obtain a local license before engaging in such business.

[Part 17:160:1935; A 1945, 371; 1943 NCL § 3690.17]

NRS CROSS REFERENCES.

City authority, NRS 266.353, 268.090

County authority, NRS 244.350

Town authority, NRS 269.170, 269.175

REVISER'S NOTE.

Temporary language in the source section was deleted.

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 46.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors § 91.

NEVADA CASES.

City ordinance, requiring fingerprinting and photographing of employees of retailer, authorized under section. In action to enjoin enforcement of a city ordinance requiring fingerprinting and photographing of employees of establishments selling liquor at retail for consumption on the premises, sufficient statutory authority to enact the ordinance was found in 1931 NCL § 3690 (cf. NRS 244.350), providing that incorporated municipal regulation of liquor establishments supersedes county regulation, 1931 NCL § 3690.17 (cf. NRS 369.320), providing for local as well as state licensing of sellers of liquor, 1931 NCL § 3691 (cf. NRS 268.090), authorizing municipal license tax on liquor establishments, statute providing that municipal regulation supersedes authority of county liquor boards, and sections of a city charter. *Norman v. City of Las Vegas*, 64 Nev. 38, 177 P.2d 442 (1947)

ATTORNEY GENERAL'S OPINIONS.

County license may be required in addition to state license. Wholesaler of liquor may be required to obtain a county license in addition to a state license. AGO A-67 (6-29-1940)

EXCISE TAXES

WEST PUBLISHING CO.

Intoxicating Liquors ⇐ 89-97.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 199-212.

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$3.60 per wine gallon or proportionate part thereof.
2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, \$1.30 per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 70 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 16 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—
(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514; 2003, 20th Special Session, 168)

WEST PUBLISHING CO.

Intoxicating Liquors ⇌ 91-94.

WESTLAW Topic No. 223.

C.J.S. Intoxicating Liquors §§ 202-206.

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.

2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.335 Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces; credit or refund.

1. No excise tax may be imposed upon the sale of liquor by licensed wholesale dealers to the following instrumentalities of the Armed Forces of the United States, organized under Army, Air Force or Navy regulations, and located upon territory within the geographical boundaries of the State of Nevada:

(a) Army, Navy or Air Force exchanges.

(b) Officers', noncommissioned officers' and enlisted men's clubs or messes.

2. If any wholesale dealer pays the tax on liquor which was exempt at the time it was sold, the taxpayer may obtain a credit or refund with respect to the tax so paid in the manner provided by the Department.

(Added to NRS by 1963, 1275; A 1975, 1708; 1985, 646)

NRS 369.340 Liquor sold to permissible persons exempt from tax. It is hereby declared to be the intent of this chapter that no excise tax shall be imposed on liquor sold to permissible persons, and the Department, in computing the excise tax to be paid on liquor, shall make rules for refunds or credits to be allowed to any importer making a satisfactory showing of such sales.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—
(NRS A 1975, 1709)

5. The Department may waive the requirement of the bond required by subsection 1 or 2, whenever a licensed wholesale cigarette dealer has maintained a satisfactory record of payment of excise taxes or deferred payments, respectively, for a period of 5 consecutive years.

(Added to NRS by 1961, 676; A 1967, 855; 1975, 1714; 1977, 785; 1989, 1072, 2184, 2190)

ADMINISTRATIVE REGULATIONS.

Lien on real property, NAC 360.420, 370.110

WEST PUBLISHING CO.

Licenses ⇐ 26.

WESTLAW Topic No. 238.

C.J.S. Licenses § 42.

NRS 370.160 Counties, cities and towns may require business licenses.

This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

City authority generally, NRS 266.355

County authority generally, NRS 244.335

Town authority generally, NRS 269.170

WEST PUBLISHING CO.

Licenses ⇐ 5 1/4, 5 1/2.

WESTLAW Topic No. 238.

C.J.S. Licenses §§ 9-12.

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 40 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on his premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ⇐ 1292.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2026.

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for a wholesale dealer's license to import cigarettes into this state does not apply to a person who places cigarettes in a free port warehouse in this state because, under the free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for the purposes of imposing a cigarette tax (see NRS 370.165) to be collected through licensees. Licensing requirement applies only when cigarettes are reconsigned to a destination within this state. AGO 79-16 (7-24-1979)

(c) Manufacturer shall maintain copies of invoices or equivalent documentation for each of its facilities for every transaction in which the manufacturer is the seller, purchaser, consignor, consignee or recipient of cigarettes. The invoices or documentation must indicate the name and address of the consignor, seller, purchaser or consignee, and the quantity by brand and style of the cigarettes involved in the transaction.

2. The records required by this section must be preserved on the premises described in the license of the manufacturer, wholesale dealer or retail dealer in such a manner as to ensure permanency and accessibility for inspection at reasonable hours by authorized personnel of the Department. With the permission of the Department, manufacturers, wholesale dealers and retail dealers with multiple places of business may retain centralized records, but shall transmit duplicates of the invoices or the equivalent documentation to each place of business within 24 hours after the request of the Executive Director or his designee.

3. The records required by this section must be retained for not less than 3 years after the date of the transaction unless the Department authorizes, in writing, their earlier removal or destruction.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 786; 1993, 2473; 2005, 1195)

WEST PUBLISHING CO.

Licenses ⇌ 15-16.

WESTLAW Topic No. 238.

NRS 370.257 Access to and confidentiality of records and reports; audit of records by Department.

1. Each manufacturer, wholesale dealer and retail dealer shall provide to the Executive Director and his designees and to the Secretary or his designee, upon request, access to all the reports and records required by NRS 370.001 to 370.430, inclusive. The Department at its sole discretion may share the records and reports required by those sections with law enforcement officials of the Federal Government, this State, other states, Indian tribes or international authorities.

2. Except as otherwise provided in this subsection, the reports submitted by licensees pursuant to NRS 370.001 to 370.430, inclusive, are public records. Any information contained in those reports about quantities of cigarettes by brand must not be released to anyone other than persons permitted access to those reports pursuant to subsection 1.

3. The Department may audit the records of each dealer to determine whether the manufacturer, wholesale dealer or retail dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709; 2005, 1196)

WEST PUBLISHING CO.

Searches and Seizures ⇌ 79.

WESTLAW Topic No. 349.

C.J.S. Searches and Seizures §§ 99, 189.

NRS 370.260 Remittances to Department; allocation and appropriation of remittances; monthly reports by Department.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the Department in the form of remittances payable to the Department.

2. The Department shall:

(a) As compensation to the State for the costs of collecting the taxes and license fees, transmit each month the sum the Legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the State Treasurer for deposit to the credit of the Department. The deposited money must be expended by the Department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 35 mills per cigarette to the State Treasurer for deposit to the credit of the Account for the Tax on Cigarettes in the State General Fund.

(c) Transmit the balance of the payments each month to the State Treasurer for deposit in the Local Government Tax Distribution Account created by NRS 360.660.

(d) Report to the State Controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the Local Government Tax Distribution Account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287; 1999, 17; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ⇨ 1292, 1344.1.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 2026, 2071.

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where the legislature amended NRS 370.260, which provides the formula for appropriating the money in the cigarette tax fund to local governments, and the state controller began disbursing funds according to the new formula but then withheld such funds on the grounds that the money in the state general fund on the effective date of the amendment should have been disbursed under the old formula, a writ of mandamus issued because the statute, as amended, clearly indicated the legislative intent to disburse all funds according to the new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

NRS 370.270 Duties of retail dealers and vending machine operators; unlawful possession of unstamped cigarettes; seizure, stamping and sale of unstamped cigarettes to licensed wholesalers; seizure and sale of vending machines.

1. Every retail dealer making a sale to a customer shall, at the time of sale, see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

2. Every cigarette vending machine operator placing cigarettes in his coin-operated cigarette vending machines for sale to the ultimate consumers shall at the time of placing them in his machine see that each package, packet or container has the Nevada cigarette revenue stamp or metered stamping machine indicia properly affixed.

3. No unstamped packages, packets or containers of cigarettes may lawfully be accepted or held in the possession of any person, except as authorized by law or regulation. For the purposes of this subsection, "held in possession" means:

NRS 370.329 Duties of delivery service under certain conditions.

1. Except as otherwise provided in subsection 2, a delivery service shall:
 - (a) Before delivering a shipping container in connection with a delivery sale:
 - (1) Ensure that the shipping documents include the documents required by paragraph (c) of subsection 1 of NRS 370.325; and
 - (2) Obtain the evidence required by paragraph (b) of subsection 1 of NRS 370.325 regarding the cigarettes in the shipping container.
 - (b) When delivering a shipping container in connection with a delivery sale, require:
 - (I) The purchaser placing the order for the delivery sale, or an adult designated by that purchaser, to sign to accept delivery of the shipping container; and
 - (2) Proof, in the form of valid identification that was issued by a governmental entity and bears a photograph of the person who signs to accept delivery of the shipping container, demonstrating:
 - (I) That the person is either the addressee or the adult designated by the addressee; and
 - (II) If the person appears to be under 27 years of age, that the person is at least 18 years of age.
 2. A delivery service is required to comply with the provisions of subsection 1 only if the delivery service:
 - (a) Is obligated to do so under a method of shipping;
 - (b) Delivers any container pursuant to shipping documents containing the statement described in paragraph (c) of subsection 1 of NRS 370.325; or
 - (c) Delivers any container that the delivery service otherwise has reason to know contains cigarettes sold pursuant to a delivery sale.
- (Added to NRS by 2005, 1190)

WEST PUBLISHING CO.

Consumer Protection ⇐ 6.

Infants ⇐ 13.

WESTLAW Topic Nos. 92H, 211.

C.J.S. Credit Reporting Agencies; Consumer Protection §§ 29-31, 33-39, 60-65.

C.J.S. Infants §§ 110-114, 118-121.

USE TAX**WEST PUBLISHING CO.**

Taxation ⇐ 1292.

WESTLAW Topic No. 371.

C.J.S. Licenses §§ 30, 47, 48.

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.
 2. The amount of the use tax is 40 mills per cigarette.
 3. The use tax does not apply where:
 - (a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.
 - (b) Tax exemption is provided for in this chapter.
- [1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287; 2003, 20th Special Session, 169)

WEST PUBLISHING CO.

Taxation ⌘ 1292.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2026.

NRS 370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the Department under such regulations as may be prescribed by the Department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

WEST PUBLISHING CO.

Taxation ⌘ 1331.

WESTLAW Topic No. 371.

C.J.S. Licenses § 51.

SALE OF CIGARETTES BY WHOLESALE DEALER**WEST PUBLISHING CO.**

Trade Regulation ⌘ 891-898.

WESTLAW Topic No. 382.

C.J.S. Trade-Marks, Trade-Names, and Unfair Competition §§ 240-245.

NRS 370.371 Prevention of competition by wholesale dealer; purchase of cigarettes below cost by retail dealer; penalty; prima facie evidence.

1. A wholesale dealer shall not engage in predatory pricing with intent to injure competitors or destroy or lessen competition substantially by:

(a) Advertising, offering to sell or selling at wholesale, cigarettes at less than the cost to the wholesale dealer; or

(b) Offering any rebate or concession in price or giving any rebate or concession in price in connection with the sale of cigarettes.

2. A retail dealer shall not engage in predatory pricing with the intent to injure competitors or destroy or lessen competition substantially by:

(a) Inducing, attempting to induce, procuring or attempting to procure the purchase of cigarettes at a price less than the cost to the wholesale dealer; or

(b) Inducing, attempting to induce, procuring or attempting to procure any rebate or concession in connection with the purchase of cigarettes.

3. A person who violates the provisions of this section shall be punished by a fine of not more than \$50 for each offense.

4. Evidence of:

(a) An advertisement, an offer to sell or the sale of cigarettes by a wholesale dealer at less than the cost to him;

(b) An offer of a rebate in price, the giving of a rebate in price, an offer of a concession or the giving of a concession in connection with the sale of cigarettes; or

(c) The inducement, attempt to induce, procurement or attempt to procure the purchase of cigarettes at a price less than the cost to the wholesale dealer,

→ is prima facie evidence of intent and likelihood to injure competition and to destroy or lessen competition substantially.

(Added to NRS by 1989, 1514; A 1993, 2473)

ATTORNEY GENERAL'S OPINIONS.

Statute does not prohibit nonprofit cooperative corporation that is a wholesaler of cigarettes from giving patronage dividends or rebates to its shareholders in this state. A nonprofit cooperative corporation that is a wholesale dealer of cigarettes is not prohibited by

NRS 375.020 Imposition and rate of tax.

1. A tax, at the rate of:
 - (a) In a county whose population is 400,000 or more, \$1.25; and
 - (b) In a county whose population is less than 400,000, 65 cents,↪ for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.
2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.
(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466; 2001, 1592)

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to the Secretary of Housing and Urban Development, no real estate transfer tax is imposed under NRS 375.020 because transfers to the United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

The tax on transfers of real property does not apply to real property that is attached to tribal trust lands. The tax on transfers of real property (see NRS ch. 375), the imposition of which is controlled primarily pursuant to NRS 375.020, does not apply where the real property that is being transferred is attached to tribal trust lands. Although tribal lands are not discussed specifically in NRS 375.090, the section in which exemptions to the tax are set forth, issues of tribal sovereignty compel the result that a state (and a local government) may not impose a tax on Indian tribal or trust land. Because a county does not possess the authority to tax Indian tribal or trust land, it cannot impose the tax described in NRS ch. 375 when such land is transferred. AGO 2002-34 (10-2-2002)

NRS 375.023 Imposition of additional tax; rate and collection of tax; disposition of proceeds; reimbursement for cost of collection.

1. In addition to all other taxes imposed on transfers of real property, a tax, at the rate of \$1.30 on each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.
2. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060.
3. The county recorder of each county shall collect the tax in the manner provided in NRS 375.030, except that the amount collected must be transmitted to the State Controller for deposit in the State General Fund within 30 days after the end of the calendar quarter during which the tax was collected.
4. The county recorder of each county may deduct and withhold from the taxes collected 1 percent of those taxes to reimburse the county for the cost of collecting the tax.

(Added to NRS by 2003, 20th Special Session, 170; A 2005, 2056)

REVISER'S NOTE.

Ch. 5, Stats. 2003, 20th Special Session, the source of this section, contains the following provision not included in NRS:

"1. Notwithstanding the provisions of this act and any other provision of law to the contrary, a public utility or local government franchisee may increase its previously approved rates by an amount which is reasonably estimated to produce an amount of revenue equal to the amount of any tax liability incurred by the public utility or local government franchisee before January 1, 2005, as a result of the provisions of this act.

2. For the purposes of this section:

(a) "Local government franchisee" means a person to whom a local government has granted a franchise for the provision of services who is required to obtain the approval of a governmental entity to increase any of the rates it charges for those services.

(b) "Public utility" means a public utility that is required to obtain the approval of a governmental entity to increase any of the rates it charges for a utility service."

NRS 375.026 Optional imposition of additional tax in certain counties; rate and collection of tax; disposition and use of proceeds.

1. In addition to all other taxes imposed on transfers of real property, the board of county commissioners of a county whose population is less than 400,000 may impose a tax at the rate of up to 5 cents for each \$500 of value, or fraction thereof, on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

3. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he shall transmit all the proceeds from the tax imposed pursuant to this section to the State Treasurer for use in the Plant Industry Program as required by NRS 561.355.

(Added to NRS by 2003, 3484)

NRS CROSS REFERENCES.

Programs for control of invasive species, endemic pests and weeds, NRS 561.355

WEST PUBLISHING CO.

Taxation ¶ 105.5, 353.5.

WESTLAW Topic No. 371.

C.J.S. Taxation §§ 167, 506-509, 1681-1692.

NRS 375.030 Payment of taxes, penalties and interest.

1. If any deed evidencing a transfer of title subject to the tax imposed by NRS 375.020 and 375.023 and, if applicable, NRS 375.026 is offered for recordation, the county recorder shall compute the amount of the tax due and shall collect that amount before acceptance of the deed for recordation.

2. The buyer and seller are jointly and severally liable for the payment of the taxes imposed by NRS 375.020, 375.023 and 375.026 and any penalties and interest imposed pursuant to subsection 3. The escrow holder is not liable for the payment of the taxes imposed by NRS 375.020, 375.023 and 375.026 or any penalties or interest imposed pursuant to subsection 3.

3. If after recordation of the deed, the county recorder disallows an exemption that was claimed at the time the deed was recorded or through audit or otherwise determines that an additional amount of tax is due, the county recorder shall promptly notify the person who requested the recording of the deed and the buyer and seller of the additional amount of tax due. If the additional amount of tax is not paid within 30 days after the date the buyer and seller are notified, the county recorder shall impose a penalty of 10 percent of the additional amount due in addition to interest at the rate of 1 percent per month, or portion thereof, of the additional amount due calculated from the date of the original recordation of the deed on which the additional amount is due through the date on which the additional amount due, penalty and interest are paid to the county recorder.

4. This section does not prohibit a buyer and seller from agreeing by contract or otherwise that one party or the other will be responsible for the payment of the tax due pursuant to this chapter, but such an agreement does not affect the ability of the county recorder to collect the tax and any penalties and interest from either the buyer or the seller.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504; 1999, 1068; 2001, 1592; 2003, 3485; 2003, 20th Special Session, 171)

ADMINISTRATIVE REGULATIONS.

Waiver or reduction of penalty or interest, NAC 375.340

NRS 375.060 Declaration of value of property.

1. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada Tax Commission.

2. A county recorder shall not charge or collect any fees for recording the declaration of value required pursuant to this section.

(Added to NRS by 1967, 1761; A 1989, 1504; 2005, 2056)

ADMINISTRATIVE REGULATIONS.

Form for declaration of value, NAC 375.180

WEST PUBLISHING CO.

Records 5.

WESTLAW Topic No. 326.

C.J.S. Records §§ 19-20.

NRS 375.070 Disposition and use of proceeds of tax imposed by NRS 375.020.

1. The county recorder shall transmit the proceeds of the tax imposed by NRS 375.020 at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the State Controller who shall deposit that amount in the Account for Low-Income Housing created pursuant to NRS 319.500.

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the State Controller for deposit in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are elderly or persons with disabilities.

3. The expenses authorized by subsection 2 include, but are not limited to:
 - (a) The costs to acquire land and developmental rights;
 - (b) Related predevelopment expenses;
 - (c) The costs to develop the land, including the payment of related rebates;
 - (d) Contributions toward down payments made for the purchase of affordable housing; and
 - (e) The creation of related trust funds.
- (Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; 1999, 18, 439, 440; 2001, 2925; 2003, 3486; 2003, 20th Special Session, 172)

WEST PUBLISHING CO.

Taxation ⌘ 911.

WESTLAW Topic No. 371.

NRS 375.090 Exemptions. The taxes imposed by NRS 375.020, 375.023 and 375.026 do not apply to:

1. A mere change in identity, form or place of organization, such as a transfer between a business entity and its parent, its subsidiary or an affiliated business entity if the affiliated business entity has identical common ownership.
 2. A transfer of title to the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.
 3. A transfer of title recognizing the true status of ownership of the real property.
 4. A transfer of title without consideration from one joint tenant or tenant in common to one or more remaining joint tenants or tenants in common.
 5. A transfer, assignment or other conveyance of real property if the owner of the property is related to the person to whom it is conveyed within the first degree of lineal consanguinity or affinity.
 6. A transfer of title between former spouses in compliance with a decree of divorce.
 7. A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of transfer.
 8. Transfers, assignments or conveyances of unpatented mines or mining claims.
 9. A transfer, assignment or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100 percent of the corporation or organization to which the conveyance is made.
 10. A conveyance of real property by deed which becomes effective upon the death of the grantor pursuant to NRS 111.109.
 11. The making, delivery or filing of conveyances of real property to make effective any plan of reorganization or adjustment:
 - (a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C. §§ 101 et seq.;
 - (b) Approved in an equity receivership proceeding involving a railroad, as defined in the Bankruptcy Act; or
 - (c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,
- ↪ if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.

CHAPTER 377
CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax.
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to Department; deposits in Sales and Use Tax Account; transfers.
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax.
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by Department.
NRS 377.070	Department may act for counties.

CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Appeals, NRS 360.245, 360.247
Board of county commissioners includes Board of Supervisors of Carson City, NRS 0.035
Compromise of taxpayer's liability, NRS 360.263
Deficiency determinations, NRS 360.300-360.400
Delinquent taxes, collection, NRS 360.4193-360.560
Department means Department of Taxation, NRS 360.001
Distribution of proceeds of certain taxes to local governments, NRS 360.600-360.740
Executive Director means Executive Director of Department of Taxation, NRS 360.001
Failure to pay tax, civil penalty, NRS 360.417, 360.419
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Jeopardized taxes, determination, NRS 360.412-360.416
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume
Motor vehicles, collection of tax upon application for registration, NRS 482.225, 482.260
Sales and use taxes, NRS ch. 372
Simplified Sales and Use Tax Administration Act, NRS ch. 360B
Taxpayers' rights, NRS 360.2905-360.294

ADMINISTRATIVE REGULATIONS.

Sales and use taxes, NAC ch. 372

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of a county-wide retail sales tax for the benefit of cities, pursuant to NRS ch. 377, did not deprive a retailer located in an unincorporated area of the county of his property without due process of law; because the tax was paid by the customers, and the inequality of the distribution of proceeds of the tax did not constitute a denial of due process since the residents of the unincorporated area may well receive substantial benefits from the tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact a local sales tax ordinance upon a petition by a majority of the governing body of each city within the county, was not an unconstitutional delegation of legislative power, because the statute left nothing to the discretion of the county commissioners. Enactment of the ordinance, the terms of which were substantially prescribed by the statute, was mandatory after the performance of the ministerial act of ascertaining the number and proper execution of the petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972), *Banegas v. State Indus. Ins. Sys.*, 117 Nev. 222, at 227, 19 P.3d 245 (2001)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in a jackpot payout from special slot machines because the coins are used as a medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders, to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within the meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. A retailer may not deduct "port fees" paid to a local government authority for the privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from the sale of taxable tangible personal property. Payment of such fees is a legal responsibility of the retailer, and the fees are part of the cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. The department of taxation is preempted by federal law from taxing or otherwise regulating the sale of imported goods or domestically produced beverages and cigarettes at a "duty free" store located in an international airport, where products are intended for export and will be immediately taken from the United States for consumption elsewhere. Therefore, the business operations of a "duty free" store are not subject to the provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law did not preempt the state's ability to impose a business license tax on a "duty free" store's activities in Nevada pursuant to former NRS ch. 364A. AGO 92-20 (2-21-1992)

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.

(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first calendar quarter that begins at least 120 days after the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294; 2003, 2382; 2005, 1778)

NRS CROSS REFERENCES.

Board of county commissioners includes Board of Supervisors of Carson City, NRS 0.035

REVISER'S NOTE.

Ch. 400, Stats. 2003, which amended subsection 2 of this section, as amended by ch. 421, Stats. 2005, contains the following provision not included in NRS:

"The amendatory provisions of sections 83 [NRS 374A.020], 84 [NRS 376A.060], 85 [NRS 377.030], 87 to 92, inclusive, [NRS 377A.020, 377A.030, 377A.110, 377B.100, 377B.110 and 354.705, respectively], and 94 to 101, inclusive, [§ 29, Local Government Tax Act of 1991; § 9, Nevada Commission for the Reconstruction of the V & T Railway Act of 1993; §§ 3, 4 & 13, Elko County Hospital Tax Act; § 8A.080, Carson City Charter; § 24, Railroad Grade Separation Projects Act; § 18, Douglas County Sales & Use Tax Act of 1999, respectively] of this act do not apply to any ordinance enacted before June 15, 2005."

WEST PUBLISHING CO.

Taxation ¶ 1221.

WESTLAW Topic No. 371.

C.J.S. Taxation § 2005.

NRS 377.040 County ordinance imposing tax: Mandatory provisions.

The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the Department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

NRS CROSS REFERENCES.

Local School Support Tax Law, NRS ch. 374

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining the amount of sales or use tax on a new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, the used vehicle trade-in allowance given by a retailer must be deducted from the sale price of the new vehicle (see NRS 374.070). However, the 2 percent sales tax imposed pursuant to NRS 372.105 must be applied to the entire sales price of the new vehicle without deduction for the used vehicle trade-in allowance. The rule applies to all retailers who give a trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. (N.B., opinion issued before NRS 372.025 and 372.065 were amended in 2006 to provide a deduction for a used vehicle trade-in allowance.) AGO 92-15 (12-31-1992)

NRS 377.050 Remittances to Department; deposits in Sales and Use Tax Account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the Department in the form of remittances made 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, before making the distributions required by NRS 360.850, 360.855, 377.055 and 377.057, monthly transfer from the Sales and Use Tax Account .75 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the State General Fund as compensation to the State for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460; 1999, 1907; 2003, 2939; 2005, 2373)

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax. The Department shall monthly determine for each county an amount of money equal to the sum of:

1. Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050; and

2. That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this State, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance,

➤ and, except as otherwise required to carry out NRS 360.850 and 360.855, deposit the money in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective subaccounts of each county.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; 1999, 19; 2001, 296; 2003, 2382, 2939; 2005, 2373)

WEST PUBLISHING CO.

States ⇐ 128.

WESTLAW Topic No. 360.

C.J.S. States §§ 381-382.

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The State Controller, acting upon the relevant information furnished by the Department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, excluding any amounts required to be remitted pursuant to NRS 360.850 and 360.855 and except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the Governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution,

↪ whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the State Controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada Tax Commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The Commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the Commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

↪ A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda	53,093
Lander	155,106
Lincoln	72,973
Lyon	356,858
Mineral	118,299
Nye	296,609
Pershing	96,731
Storey	69,914
White Pine	158,863

6. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289; 1999, 19; 2003, 2939; 2005, 2373)

WEST PUBLISHING CO.

States ⇌ 128.

WESTLAW Topic No. 360.

C.J.S. States §§ 381-382.

NRS 377.060 Redistribution by Department. The Department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the Department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the Department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

must contain true statements of the ownership thereof, and to prevent the registration of a vehicle by any person not entitled thereto. The Department or a registered dealer may require any applicant to furnish such information in addition to that contained in the application as may be necessary to satisfy the Department of the truth and regularity of the application.

[Part 7:202:1931; 1931 NCL § 4435.06]—(NRS A 1995, 1861)

NRS 482.180 Motor Vehicle Fund: Creation; deposits; interest and income; dishonored payments; distribution of money collected for basic governmental services tax; transfers.

1. The Motor Vehicle Fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the Department must be deposited in the State Treasury for credit to the Motor Vehicle Fund.

2. The interest and income on the money in the Motor Vehicle Fund, after deducting any applicable charges, must be credited to the State Highway Fund.

3. Any check accepted by the Department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the Motor Vehicle Fund or the county to which the payment was credited pursuant to this section or NRS 482.181, in the proper proportion.

4. Except as otherwise provided in subsection 6, all money received or collected by the Department for the basic governmental services tax must be distributed in the manner set forth in NRS 482.181.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the State Highway Fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the Department shall pay every item of expense.

6. The Department shall withhold 6 percent from the amount of the governmental services tax collected by the Department as a commission. From the amount of the governmental services tax collected by a county assessor, the State Controller shall credit 1 percent to the Department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor. All money withheld by or credited to the Department pursuant to this subsection must be used only for the administration of this chapter as authorized by the Legislature pursuant to subsection 5.

7. When the requirements of this section and NRS 482.181 have been met, and when directed by the Department, the State Controller shall transfer monthly to the State Highway Fund any balance in the Motor Vehicle Fund.

8. If a statute requires that any money in the Motor Vehicle Fund be transferred to another fund or account, the Department shall direct the Controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298; 1999, 22, 2777; 2001, 306, 1832, 1834; 2001 Special Session, 144, 159; 2003, 274)

WEST PUBLISHING CO.

Automobiles ⇐ 45.

WESTLAW Topic No. 48A.

C.J.S. Motor Vehicles § 136.

NRS 482.1805 Revolving Account for Issuance of Special License Plates: Creation; deposit of certain fees; use of money in Account; transfer of excess balance to State Highway Fund.

1. The Revolving Account for the Issuance of Special License Plates is hereby created as a special account in the Motor Vehicle Fund. An amount equal to \$35 of the fee received by the Department for the initial issuance of a special license plate, not including any additional fee which may be added to generate financial support for a particular cause or charitable organization, must be deposited in the Motor Vehicle Fund for credit to the Account.

2. The Department shall use the money in the Account to:

- (a) Pay the expenses involved in issuing special license plates; and
- (b) Purchase improved and upgraded technology, including, without limitation, digital technology for the production of special license plates, to ensure that special license plates are produced in the most efficient manner possible.

3. Money in the Account must be used only for the purposes specified in subsection 2.

4. At the end of each fiscal year, the State Controller shall transfer from the Account to the State Highway Fund an amount of money equal to the balance in the Account which exceeds \$50,000.

(Added to NRS by 1999, 779; A 2001, 1837; 2003, 3067, 3346)

NRS 482.181 Governmental services taxes: Certification of amount collected each month; distribution.

1. Except as otherwise provided in subsection 5, after deducting the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of NRS 482.180, the Department shall certify monthly to the State Board of Examiners the amount of the basic and supplemental governmental services taxes collected for each county by the Department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the Fiscal Year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The Department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS, the amount determined for each county based on the following percentages:

Carson City	1.07 percent	Lincoln.....	3.12 percent
Churchill	5.21 percent	Lyon.....	2.90 percent
Clark	22.54 percent	Mineral.....	2.40 percent
Douglas	2.52 percent	Nye.....	4.09 percent
Elko.....	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey.....	.19 percent
Eureka.....	3.10 percent	Washoe	12.24 percent
Humboldt.....	8.25 percent	White Pine	5.66 percent
Lander.....	3.88 percent		

(2) For all other basic and supplemental governmental services tax received or collected by the Department, the amount attributable to each county based on the county of registration of the vehicle for which the tax was paid.

(d) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; 1999, 664, 1216; 2001, 307, 1001; 2001 Special Session, 145, 160; 2003, 18, 1313)

REVISER'S NOTE.

Ch. 244, Stats. 2003, which amended subsection 3 of NRS 482.181 to revise the formula for distribution of the basic governmental services tax to county school districts, contains the following provisions not included in NRS:

"1. The amendatory provisions of section 1 of this act [NRS 482.181] do not apply to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of a local government, special district or enterprise district, including, without limitation, bonds, medium-term financing, letters of credit and any other financial obligation, until all such obligations have been discharged in full or provision for their payment and redemption has been fully made.

2. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650."

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Schools ☞ 19(1).

WESTLAW Topic No. 345.

C.J.S. Schools and School Districts §§ 7, 13.

ATTORNEY GENERAL'S OPINIONS.

Distribution percentages to be obtained from department of taxation; department of motor vehicles lacks authority to change distribution of receipts unilaterally. In carrying out its duties pursuant to NRS 482.181, the department of motor vehicles should, each fiscal year, obtain from the department of taxation the distribution percentages for the governmental services tax and the supplemental governmental services tax. The department of motor vehicles has no authority to alter the distribution of the receipts of such taxes absent a directive from the department of taxation. AGO 2002-07 (2-13-2002)

NRS 482.183 Motor Vehicle Revolving Account: Creation; use; deposits.

The Motor Vehicle Revolving Account is hereby created and must be used for making change in the main and branch offices of the Department. The State Board of Examiners shall determine the amount of money to be deposited in the Account, within the limits of money available for that purpose.

(Added to NRS by 1963, 174; A 1973, 221; 1975, 211; 1979, 112; 1983, 1242; 1987, 1144; 1995, 100; 2001, 380)

NRS 482.186 Certain odometers deemed to register mileage reflected on odometer plus 100,000 miles. For the purposes of this chapter, if an odometer that is connected to a motor vehicle is not capable of registering 100,000 miles or more, the odometer shall be deemed to register the actual mileage the vehicle has traveled while in operation.

(Added to NRS by 1997, 2214)

NRS 482.187 Department authorized to enter into written agreements for periodic payment of delinquent taxes or fees; regulations. The Department may:

1. Enter into written agreements providing for the periodic payment of delinquent taxes or fees imposed pursuant to this chapter.

2. Adopt regulations:

- (a) Setting forth the permissible terms of those agreements; and

- (b) Providing for the cancellation of such an agreement if the person with whom the Department has contracted becomes delinquent in his payments pursuant to the agreement or in his payment of other taxes or fees owed to the Department pursuant to the provisions of chapter 365, 366, 371, 373 or 482 of NRS.

(Added to NRS by 1997, 319; A 1999, 1021)

NRS 482.188 Waiver of penalty or interest for failure timely to file return or pay tax, penalty or fee in certain circumstances.

1. The Department may waive payment of a penalty or interest for a person's failure timely to file a return or pay a tax, penalty or fee imposed by the Department pursuant to this chapter or any other provision of law, if the Department determines that the failure:

- (a) Was caused by circumstances beyond the person's control;

- (b) Occurred despite the person's exercise of ordinary care; and

- (c) Was not a result of the person's willful neglect.

2. A person requesting relief from payment of a penalty or interest must file with the Department a sworn statement specifying the facts supporting his claim for relief.

(Added to NRS by 1997, 318; A 2003, 457)

ADMINISTRATIVE REGULATIONS.

"Circumstances beyond the person's control" interpreted, NAC 482.925

NRS 354.598747 Calculation of amount distributed from Local Government Tax Distribution Account to local government, special district or enterprise district that assumes functions of another local government or district.

1. To calculate the amount to be distributed pursuant to the provisions of [NRS 360.680](#) and [360.690](#) from a county's subaccount in the Local Government Tax Distribution Account to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this section, the Executive Director of the Department of Taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of [NRS 360.680](#) for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the average change in population and average change in the assessed valuation of taxable property that would otherwise be allowed to the local government or special district whose functions are assumed, including the assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, pursuant to subsection 4, 5, 6 or 7 of [NRS 360.690](#), as appropriate, to the average change in population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

È The Nevada Tax Commission shall not allow any increase in the allowed revenue from the taxes contained in the county's subaccount in the Local Government Tax Distribution Account if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada Tax Commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of [NRS 360.600](#) to [360.740](#), inclusive.

3. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620](#).

(b) "Local government" has the meaning ascribed to it in [NRS 360.640](#).

(c) "Special district" has the meaning ascribed to it in [NRS 360.650](#).

(Added to NRS by 1997, 3293; A [1999, 7](#), [1095](#), [1099](#); [2001, 70](#); [2003, 1637](#); [2005, 14](#))

NRS 360.600 Definitions. As used in [NRS 360.600](#) to [360.740](#), inclusive, unless the context otherwise requires, the words and terms defined in [NRS 360.605](#) to [360.650](#), inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278; A [1999, 9, 1092](#))

NRS 360.605 “Account” defined. “Account” means the Local Government Tax Distribution Account created pursuant to [NRS 360.660](#).

(Added to NRS by [1999, 9](#))

NRS 360.610 “County” defined. “County” includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 “Enterprise district” defined. “Enterprise district” means a governmental entity which:

1. Is not a county, city or town;
2. Receives any portion of the proceeds of a tax which is included in the Account; and
3. The Executive Director determines is an enterprise district pursuant to the provisions of [NRS 360.710](#).

(Added to NRS by 1997, 3278; A [1999, 9](#))

NRS 360.640 “Local government” defined. “Local government” means any county, city or town that receives any portion of the proceeds of a tax which is included in the Account.

(Added to NRS by 1997, 3278; A [1999, 10](#))

NRS 360.650 “Special district” defined. “Special district” means a governmental entity that receives any portion of the proceeds of a tax which is included in the Account and which is not:

1. A county;
2. A city;
3. A town; or
4. An enterprise district.

(Added to NRS by 1997, 3278; A [1999, 10](#))

NRS 360.660 Local Government Tax Distribution Account: Creation; administration by Executive Director. The Local Government Tax Distribution Account is hereby created in the intergovernmental fund. The Executive Director shall administer the Account.

(Added to NRS by 1997, 3278; A [1999, 10](#))

NRS 360.670 Eligibility for allocation from Account. Except as otherwise provided in [NRS 360.740](#), each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account;
2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and
3. Enterprise district,

È is eligible for an allocation from the Account in the manner prescribed in [NRS 360.680](#).

(Added to NRS by 1997, 3278; A [1999, 10](#))

NRS 360.680 Annual allocations from Account.

1. On or before July 1 of each year, the Executive Director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the Account in the immediately preceding fiscal year.

2. Except as otherwise provided in [NRS 360.690](#) and [360.730](#), the Executive Director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the Account pursuant to [NRS 360.670](#) an amount from the Account that is equal to the amount allocated to the local government or special district for the preceding fiscal year, minus any excess amount allocated pursuant to subsection 4, 5, 6 or 7 of [NRS 360.690](#), multiplied by 1 plus the percentage change in the Consumer Price Index (All

Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279; A [1999, 10](#); [2001 Special Session, 109](#); [2003, 1626](#); [2005, 7](#))

NRS 360.690 Establishment of base monthly allocations from Account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets.

1. Except as otherwise provided in [NRS 360.730](#), the Executive Director shall estimate monthly the amount each local government, special district and enterprise district will receive from the Account pursuant to the provisions of this section.

2. The Executive Director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to [NRS 360.680](#) for each local government, special district and enterprise district by 12, and the State Treasurer shall, except as otherwise provided in subsections 3 to 8, inclusive, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the Executive Director determines there is not sufficient money available in the county's subaccount in the Account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he or she shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to its proportionate percentage of the total amount of the base monthly allocations determined pursuant to subsection 2 for all local governments and special districts within the county. The State Treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsections 5 to 8, inclusive, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he or she shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to [NRS 360.285](#), except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

È The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. Except as otherwise provided in subsection 6 or 7, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation

determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district and that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 or that the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to [NRS 360.285](#), except as otherwise provided in subsection 9, is a negative figure or that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 and the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to [NRS 360.285](#), except as otherwise provided in subsection 9, is a negative figure, the Executive Director shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to [NRS 360.285](#), except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

É The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

6. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in each of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a negative figure, he or she shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to [NRS 360.285](#), except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

Ê The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

7. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in any of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a positive figure, he or she shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to [NRS 360.285](#), except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to [NRS 360.680](#) by 1 plus the sum of the:

(I) Average percentage of change in the population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to [NRS 360.285](#), except as otherwise provided in subsection 9; and

(II) Average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

Ê The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

8. The Executive Director shall not allocate any amount to a local government or special district pursuant to subsection 4, 5, 6 or 7 unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the Executive Director determines there is money remaining in the county's subaccount in the Account after the distribution for the month has been made, he or she shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the Account to determine which amount is greater.

Ê If the Executive Director determines that the amount determined pursuant to paragraph (a) is greater, he or she shall allocate the money remaining in the county's subaccount in the Account pursuant to the provisions of subsection 3. If the Executive Director determines that the amount of money remaining in the county's subaccount in the Account is greater, he or she shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the State Treasurer shall remit that money so allocated. The Executive Director shall allocate any additional money in the county's subaccount in the Account pursuant to the provisions of subsection 4, 5, 6 or 7, as appropriate.

9. The percentage changes in population calculated pursuant to subsections 4 to 7, inclusive, must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to [NRS 360.285](#), be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to [NRS 360.283](#), be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census concerning the population total of the local government issued by the Bureau of the Census, be calculated using the population total certified by the Governor pursuant to [NRS 360.285](#) until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the Governor is greater than the population total issued by the Bureau of the Census, the State Treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the State Treasurer shall transfer the total amount in the separate interest-bearing account, including interest but

excluding any administrative fees, to the Local Government Tax Distribution Account for allocation among the local governments in the county pursuant to subsection 4, 5, 6 or 7, as appropriate.

(2) Greater than the population total initially issued by the Bureau of the Census, the Executive Director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4, 5, 6 or 7, as appropriate, if the population total finally determined pursuant to the appeal had been used and the State Treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

10. On or before February 15 of each year, the Executive Director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the Account for that fiscal year.

11. On or before March 15 of each year, the Executive Director shall:

(a) Make an estimate of the receipts from each tax included in the Account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the Account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

12. A local government, special district or enterprise district may use the estimate provided by the Executive Director pursuant to subsection 11 in the preparation of its budget.

(Added to NRS by 1997, 3279; A [1999, 10, 1092, 1096](#); [2001, 70, 1821](#); [2001 Special Session, 109, 112, 115, 118](#); [2003, 259, 1626, 1632](#); [2005, 7](#); [2009, 1210](#))

NRS 360.695 Adjustment of allocation to local government or special district after decrease in population and assessed valuation of taxable property.

1. If the population and assessed valuation of the taxable property, except any assessed valuation attributable to the net proceeds of minerals, within a local government or special district has decreased in each of the 3 fiscal years immediately preceding the current fiscal year, the Executive Director shall review the amount allocated to the local government or special district from the Account pursuant to [NRS 360.680](#), to determine whether to adjust the allocation. The local government or special district may submit information to assist the Executive Director in making a determination. If the Executive Director determines that an adjustment to the allocation of the local government or special district is necessary, the Executive Director shall submit his or her findings on the matter to the Committee on Local Government Finance.

2. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 1. If the committee determines that an adjustment to the amount allocated to the local government or special district pursuant to [NRS 360.680](#) is appropriate, the committee shall submit a recommendation to the Nevada Tax Commission that sets forth the amount of the recommended adjustment. If the Committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

3. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the adjustment recommended by the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the local government or special district that is subject to the recommended adjustment.

4. If, after the public hearing, the Nevada Tax Commission determines that the recommended adjustment is appropriate, it shall order the Executive Director to adjust the amount allocated to the local government or special district pursuant to [NRS 360.680](#).

(Added to NRS by [1999, 1091](#))

NRS 360.698 Pledge of percentage of revenue to payment of bonds.

1. A local government or special district which receives revenue pursuant to [NRS 360.680](#), [360.690](#) and [360.700](#) may pledge not more than 15 percent of that revenue to the payment of any general

obligation bond or revenue bond issued by the local government or special district pursuant to [chapter 350](#) of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government or special district pursuant to [chapter 350](#) of NRS shall be deemed to be pledged revenue of the project for the purposes of [NRS 350.020](#).

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to [NRS 360.680](#), [360.690](#) and [360.700](#) is substituted for the pledge of 15 percent of the revenue distributed pursuant to [NRS 377.057](#), as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to [NRS 377.057](#), as that section existed on January 1, 1997.

(Added to NRS by 1991, 2327; A 1997, 3292; [2003, 1316](#))—(Substituted in revision for NRS 377.080)

NRS 360.700 Guaranteed allocation from Account for tax proceeds pledged to secure obligations. The Executive Director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and

2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations,

È receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.

(Added to NRS by 1997, 3281; A [1999, 13](#))

NRS 360.710 Determination of whether governmental entity is enterprise district.

1. The Executive Director shall determine whether a governmental entity is an enterprise district.

2. In determining whether a governmental entity is an enterprise district, the Executive Director shall consider:

(a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in [NRS 354.517](#);

(b) The number and type of governmental services that the governmental entity provides;

(c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and

(d) Any other factors the Executive Director deems relevant.

(Added to NRS by 1997, 3281)

NRS 360.720 Enterprise districts prohibited from pledging revenue from Account to secure obligations; qualifications of certain governmental entities for allocations from Account.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the Account to secure the payment of bonds or other obligations.

2. The Executive Director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the Account unless that governmental entity provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation.

3. As used in this section:

(a) "Construction, maintenance and repair of roads" has the meaning ascribed to it in [NRS 360.740](#).

(b) "Fire protection" has the meaning ascribed to it in [NRS 360.740](#).

(c) "Parks and recreation" has the meaning ascribed to it in [NRS 360.740](#).

(d) "Police protection" has the meaning ascribed to it in [NRS 360.740](#).

(Added to NRS by 1997, 3282; A [1999, 13](#))

NRS 360.730 Establishment of alternative formula for distribution of taxes in Account by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of [NRS 277.045](#), enter into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the Account to the local governments or special districts which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the Executive Director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the Executive Director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the Account pursuant to the provisions of [NRS 360.680](#) and [360.690](#).

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the Committee on Local Government Finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of [NRS 277.080](#) to [277.180](#), inclusive, that do not relate to the distribution of taxes included in the Account.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the Executive Director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of [NRS 360.680](#) and [360.690](#).

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7, the Executive Director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of [NRS 360.680](#) and [360.690](#) according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A [1999, 13](#))

NRS 360.740 Request of newly created local government or special district for allocation from Account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation,

it may, by majority vote, request the Nevada Tax Commission to direct the Executive Director to allocate money from the Account to the local government or special district pursuant to the provisions of [NRS 360.680](#) and [360.690](#).

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the Account, a governing body that submits a request pursuant to subsection 1 must:

(a) Submit the request to the Executive Director; and
(b) Provide copies of the request and any information it submits to the Executive Director in support of the request to each local government and special district that:

- (1) Receives money from the Account; and
- (2) Is located within the same county.

3. The Executive Director shall review each request submitted pursuant to subsection 1 and submit his or her findings to the Committee on Local Government Finance. In reviewing the request, the Executive Director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of [NRS 360.680](#) and [360.690](#). If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

(b) Consider:

(1) The effect of the distribution of money in the Account, pursuant to the provisions of [NRS 360.680](#) and [360.690](#), to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the Account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of [NRS 360.680](#) and [360.690](#) for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 3. If the Committee determines that the distribution of money in the Account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada Tax Commission. If the Committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

5. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the recommendation of the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada Tax Commission determines that the recommendation of the Committee on Local Government Finance is appropriate, it shall order the Executive Director to distribute money in the Account to the new local government or special district pursuant to the provisions of [NRS 360.680](#) and [360.690](#).

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;

(9) Crosswalks;
(10) Sidewalks;
(11) Culverts;
(12) Catch basins;
(13) Drains;
(14) Sewers;
(15) Manholes;
(16) Inlets;
(17) Outlets;
(18) Retaining walls;
(19) Bridges;
(20) Overpasses;
(21) Tunnels;
(22) Underpasses;
(23) Approaches;
(24) Sprinkling facilities;
(25) Artificial lights and lighting equipment;
(26) Parkways;
(27) Fences or barriers that control access to the road;
(28) Control of vegetation;
(29) Rights-of-way;
(30) Grade separators;
(31) Traffic separators;
(32) Devices and signs for control of traffic;
(33) Facilities for personnel who construct, maintain or repair roads; and
(34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.

(b) "Fire protection" includes the provision of services related to:

- (1) The prevention and suppression of fire; and
- (2) Rescue,

and the acquisition and maintenance of the equipment necessary to provide those services.

(c) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(d) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(Added to NRS by 1997, 3283; A [1999, 15](#))

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The Department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The State Controller shall deposit the amounts apportioned to Carson City and each county in the Local Government Tax Distribution Account created by [NRS 360.660](#) for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; [1999, 17](#))

NRS 369.174 Transfer of money collected from tax on certain liquor to Tax on Liquor Program Account. Each month, the State Controller shall transfer to the Tax on Liquor Program Account in the State General Fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$3.45 per wine gallon.

(Added to NRS by 1981, 897; A [1999, 17](#); [2003, 20th Special Session, 168](#))

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$3.60 per wine gallon or proportionate part thereof.
2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, \$1.30 per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 70 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 16 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—
(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514; [2003, 20th Special Session, 168](#))

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 40 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on the premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287; [2003, 20th Special Session, 169](#))

NRS 370.260 Remittances to Department; allocation and appropriation of remittances; monthly reports by Department.

1. All taxes and license fees imposed by the provisions of [NRS 370.001](#) to [370.430](#), inclusive, less any refunds granted as provided by law, must be paid to the Department in the form of remittances payable to the Department.

2. The Department shall:

(a) As compensation to the State for the costs of collecting the taxes and license fees, transmit each month the sum the Legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the State Treasurer for deposit to the credit of the Department. The deposited money must be expended by the Department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 35 mills per cigarette to the State Treasurer for deposit to the credit of the Account for the Tax on Cigarettes in the State General Fund.

(c) Transmit the balance of the payments each month to the State Treasurer for deposit in the Local Government Tax Distribution Account created by [NRS 360.660](#).

(d) Report to the State Controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the Local Government Tax Distribution Account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287; [1999, 17](#); [2003, 20th Special Session, 169](#))

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 40 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287; [2003, 20th Special Session, 169](#))

NRS 375.020 Imposition and rate of tax.

1. A tax, at the rate of:

(a) In a county whose population is 400,000 or more, \$1.25; and

(b) In a county whose population is less than 400,000, 65 cents,

Ê for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to [NRS 375.060](#).

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466; [2001, 1592](#); [2009, 1110](#))

NRS 375.023 Imposition of additional tax; rate and collection of tax; disposition of proceeds; reimbursement for cost of collection.

1. In addition to all other taxes imposed on transfers of real property, a tax, at the rate of \$1.30 on each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to [NRS 375.060](#).

3. The county recorder of each county shall collect the tax in the manner provided in [NRS 375.030](#), except that the amount collected must be transmitted to the State Controller for deposit in the State General Fund within 30 days after the end of the calendar quarter during which the tax was collected.

4. The county recorder of each county may deduct and withhold from the taxes collected 1 percent of those taxes to reimburse the county for the cost of collecting the tax.

(Added to NRS by [2003, 20th Special Session, 170](#); A [2005, 2056](#); [2009, 1110](#))

NRS 375.026 Optional imposition of additional tax in certain counties; rate and collection of tax; disposition and use of proceeds.

1. In addition to all other taxes imposed on transfers of real property, the board of county commissioners of a county whose population is less than 400,000 may impose a tax at the rate of up to 5 cents for each \$500 of value, or fraction thereof, on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the real property that is the subject of the transfer or land sale installment contract as declared pursuant to [NRS 375.060](#).

3. The county recorder shall collect the tax in the manner provided in [NRS 375.030](#), except that he or she shall transmit all the proceeds from the tax imposed pursuant to this section to the State Treasurer for use in the Plant Industry Program as required by [NRS 561.355](#).

(Added to NRS by [2003, 3484](#); A [2009, 1111](#))

NRS 375.070 Disposition and use of proceeds of tax imposed by [NRS 375.020](#).

1. The county recorder shall transmit the proceeds of the tax imposed by [NRS 375.020](#) at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the State Controller who shall deposit that amount in the Account for Low-Income Housing created pursuant to [NRS 319.500](#).

(b) In a county whose population is more than 400,000, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to [NRS 387.328](#), to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the State Controller for deposit in the Local Government Tax Distribution Account created by [NRS 360.660](#) for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are elderly or persons with disabilities.

3. The expenses authorized by subsection 2 include, but are not limited to:

(a) The costs to acquire land and developmental rights;

(b) Related predevelopment expenses;

(c) The costs to develop the land, including the payment of related rebates;

(d) Contributions toward down payments made for the purchase of affordable housing;

and

(e) The creation of related trust funds.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; [1999, 18](#), [439](#), [440](#); [2001, 2925](#); [2003, 3486](#); [2003, 20th Special Session, 172](#))

CHAPTER 377 - CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax.
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to Department; deposits in Sales and Use Tax Account; transfers.
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax.
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by Department.
NRS 377.070	Department may act for counties.

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.
(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.
2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first calendar quarter that begins at least 120 days after the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294; [2003, 2382](#); [2005, 1778](#))

NRS 377.040 County ordinance imposing tax: Mandatory provisions. The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.
2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.
3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.
4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the Department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

NRS 377.050 Remittances to Department; deposits in Sales and Use Tax Account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the Department in the form of remittances made 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, before making the distributions required by [NRS 360.850](#), [360.855](#), [377.055](#) and [377.057](#), monthly transfer from the Sales and Use Tax Account 1.75 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the State General Fund as compensation to the State for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460; [1999, 1907](#); [2003, 2939](#); [2005, 2373](#); [2009, 2090](#))

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax. The Department shall monthly determine for each county an amount of money equal to the sum of:

1. Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of [NRS 377.050](#); and

2. That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this State, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of [NRS 377.050](#), which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance,

and, except as otherwise required to carry out [NRS 360.850](#) and [360.855](#), deposit the money in the Local Government Tax Distribution Account created by [NRS 360.660](#) for credit to the respective subaccounts of each county.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; [1999, 19](#); [2001, 296](#); [2003, 2382](#), [2939](#); [2005, 2373](#))

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The State Controller, acting upon the relevant information furnished by the Department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, excluding any amounts required to be remitted pursuant to [NRS 360.850](#) and [360.855](#) and except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the Governor pursuant to [NRS 360.285](#), added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution, whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to [NRS 360.285](#), the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the State Controller shall distribute that county's

portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada Tax Commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The Commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the Commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

Ê A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the Local Government Tax Distribution Account created by [NRS 360.660](#) for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas.....	\$580,993
Esmeralda.....	53,093
Lander.....	155,106
Lincoln.....	72,973
Lyon.....	356,858
Mineral.....	118,299
Nye.....	296,609
Pershing.....	96,731
Storey.....	69,914
White Pine.....	158,863

6. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620](#).

(b) "Local government" has the meaning ascribed to it in [NRS 360.640](#).

(c) "Special district" has the meaning ascribed to it in [NRS 360.650](#).

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289; [1999, 19](#); [2003, 2939](#); [2005, 2373](#))

NRS 377.060 Redistribution by Department. The Department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the Department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the Department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 482.180 Motor Vehicle Fund: Creation; deposits; interest and income; dishonored payments; distribution of money collected for basic governmental services tax; transfers.

1. The Motor Vehicle Fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the Department must be deposited in the State Treasury for credit to the Motor Vehicle Fund.

2. The interest and income on the money in the Motor Vehicle Fund, after deducting any applicable charges, must be credited to the State Highway Fund.

3. Any check accepted by the Department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the Motor Vehicle Fund or the county to which the payment was credited pursuant to this section or [NRS 482.181](#), in the proper proportion.

4. Except as otherwise provided in subsection 6, all money received or collected by the Department for the basic governmental services tax must be distributed in the manner set forth in [NRS 482.181](#) and [482.182](#).

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the State Highway Fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the Department shall pay every item of expense.

6. The Department shall withhold 6 percent from the amount of the governmental services tax collected by the Department as a commission. From the amount of the governmental services tax collected by a county assessor, the State Controller shall credit 1 percent to the Department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor. All money withheld by or credited to the Department pursuant to this subsection must be used only for the administration of this chapter as authorized by the Legislature pursuant to subsection 5.

7. When the requirements of this section and [NRS 482.181](#) and [482.182](#) have been met, and when directed by the Department, the State Controller shall transfer monthly to the State Highway Fund any balance in the Motor Vehicle Fund.

8. If a statute requires that any money in the Motor Vehicle Fund be transferred to another fund or account, the Department shall direct the State Controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298; [1999, 22, 2777](#); [2001, 306, 1832, 1834](#); [2001 Special Session, 144, 159](#); [2003, 274](#); [2009, 2194](#))

NRS 482.181 Governmental services taxes: Certification of amount collected each month; distribution. [Effective July 1, 2013.]

1. Except as otherwise provided in subsection 5, after deducting the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of [NRS 482.180](#), and the amount transferred to the State Highway Fund pursuant to [NRS 482.182](#), the Department shall certify monthly to the State Board of

Examiners the amount of the basic and supplemental governmental services taxes collected for each county by the Department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in [NRS 371.043](#), [371.045](#) and [371.047](#).

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of [NRS 361.405](#), and its tax rate, established pursuant to [NRS 361.455](#) for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to [NRS 361.455](#) for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by [NRS 360.660](#) for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of [NRS 360.680](#) and [360.690](#).

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the Fiscal Year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The Department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620](#).

(b) "Local government" has the meaning ascribed to it in [NRS 360.640](#).

(c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of [chapter 706](#) of NRS, the amount determined for each county based on the following percentages:

Carson City.....	1.07 percent	Lincoln.....	3.12 percent
Churchill.....	5.21 percent	Lyon.....	2.90 percent
Clark.....	22.54 percent	Mineral.....	2.40 percent
Douglas.....	2.52 percent	Nye.....	4.09 percent
Elko.....	13.31 percent	Pershing.....	7.00 percent
Esmeralda.....	2.52 percent	Storey.....	0.19 percent
Eureka.....	3.10 percent	Washoe.....	12.24 percent
Humboldt.....	8.25 percent	White Pine.....	5.66 percent
Lander.....	3.88 percent		

(2) For all other basic and supplemental governmental services tax received or collected by the Department, the amount attributable to each county based on the county of registration of the vehicle for which the tax was paid.

(d) "Special district" has the meaning ascribed to it in [NRS 360.650](#).

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; [1999, 664, 1216](#); [2001, 307](#), [1001](#); [2001 Special Session, 145, 160](#); [2003, 18, 1313](#); [2009, 2080, 2194, 2196](#), effective July 1, 2013)

NRS 354.598743 Adjustment of allowed revenue from taxes ad valorem upon assumption by local government of function previously performed by another local government that no longer exists. Except as otherwise provided in NRS 354.598747, if one or more local governments assume the functions previously performed by a local government that no longer exists, the Nevada Tax Commission shall add to the allowed revenue from taxes ad valorem otherwise allowable to the local government or local governments pursuant to NRS 354.59811 an amount equal to the allowed revenue from taxes ad valorem for the last fiscal year of existence of the local government whose functions were assumed. If more than one local government assumes the functions, the additional revenue must be divided among the local governments on the basis of the proportionate costs of the functions assumed. The Nevada Tax Commission shall not allow any increase in the allowed revenue from taxes ad valorem if the increase would result in a decrease in revenue of any local government in the county that does not assume those functions.

(Added to NRS by 1997, 3292)

NRS 354.598747 Calculation of amount distributed from Local Government Tax Distribution Account to local government, special district or enterprise district that assumes functions of another local government or district.

1. To calculate the amount to be distributed pursuant to the provisions of NRS 360.680 and 360.690 from a county's subaccount in the Local Government Tax Distribution Account to a local government, special district or enterprise district after it assumes the functions of another local government, special district or enterprise district:

(a) Except as otherwise provided in this section, the Executive Director of the Department of Taxation shall:

(1) Add the amounts calculated pursuant to subsection 1 or 2 of NRS 360.680 for each local government, special district or enterprise district and allocate the combined amount to the local government, special district or enterprise district that assumes the functions; and

(2) If applicable, add the average change in population and average change in the assessed valuation of taxable property that would otherwise be allowed to the local government or special district whose functions are assumed, including the assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, pursuant to subsection 4, 5, 6 or 7 of NRS 360.690, as appropriate, to the average change in population and average change in assessed valuation for the local government, special district or enterprise district that assumes the functions.

(b) If two or more local governments, special districts or enterprise districts assume the functions of another local government, special district or enterprise district, the additional revenue must be divided among the local governments, special districts or enterprise districts that assume the functions on the basis of the proportionate costs of the functions assumed.

↪ The Nevada Tax Commission shall not allow any increase in the allowed revenue from the taxes contained in the county's subaccount in the Local Government Tax Distribution Account if the increase would result in a decrease in revenue of any local government, special district or enterprise district in the county that does not assume those functions. If more than one local government, special district or enterprise district assumes the functions, the Nevada Tax Commission shall determine the appropriate amounts calculated pursuant to subparagraphs (1) and (2) of paragraph (a).

2. If a city disincorporates, the board of county commissioners of the county in which the city is located must determine the amount the unincorporated town created by the disincorporation will receive pursuant to the provisions of NRS 360.600 to 360.740, inclusive.

3. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1997, 3293; A 1999, 7, 1095, 1099; 2001, 70; 2003, 1637; 2005, 14)

NRS 354.59875 Calculation and imposition of common levy for unincorporated town.

1. If the board of county commissioners of a county has established a common levy authorized pursuant to NRS 269.5755, it shall calculate the rate of that levy by combining the amount of revenue from taxes ad valorem authorized for each of the unincorporated towns participating in the common levy, including any adjustment permitted by statute or authorized by the Nevada Tax Commission, and dividing that sum by the combined assessed valuation of those unincorporated towns. The resulting common rate must be imposed on all taxable property located in those unincorporated towns.

2. Whether or not a common levy has been established, each board of county commissioners shall cause to be prepared and made available as a public record a document showing:

(a) The services provided throughout the county and financed from the rate levied for the county as such; and

(b) The services provided in each area for which an additional rate is levied and financed from that rate.

(Added to NRS by 1985, 2254)

ADMINISTRATIVE REGULATIONS.

Taxes ad valorem, NAC 354.211, 354.221

NRS 354.59881 Limitations on fees applicable to public utilities: Definitions. As used in NRS 354.59881 to 354.59889, inclusive, unless the context otherwise requires, the words and terms defined in NRS 354.598812 to 354.598818, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1995, 2188; A 1997, 1987, 2742; 1999, 603, 604; 2001, 1644; 2007, 1383)

ATTORNEY GENERAL'S OPINIONS.

State immune from paying fees passed on to customers of public utility. In the absence of a constitutional or statutory waiver of the state's implied immunity from taxation, the state and its agencies are immune from paying fees that are imposed on a public utility pursuant to NRS 244.335, 268.095 and 354.59881 et seq., and are billed to the state as a customer of that utility. (N.B., opinion issued before amendment of NRS 354.59887 in 1997.) AGO 96-17 (7-1-1996)

Fees imposed on public utilities are "taxes." Fees that are imposed on public utilities pursuant to NRS 244.335, 268.095, 354.59881 et seq., 709.110 and 709.230 are "taxes" designed for the general support of local governments because they are intended primarily to raise revenue and not to regulate industry. AGO 96-17 (7-1-1996)

2. The notice must contain a description of the property to be sold, a statement of the amount due, including interest, penalties and costs, the name of the delinquent, and the further statement that unless the amount due, interest, penalties and costs are paid on or before the time fixed in the notice for the sale, the property, or so much of it as is necessary, will be sold in accordance with law and the notice.

(Added to NRS by 1983, 282)

NRS 360.550 Sale of property for delinquent taxes.

1. At the sale the Department shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the personal property and a deed for any real property sold. The bill of sale or deed vests the interest or title of the person liable for the amount in the purchaser.

2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.

(Added to NRS by 1983, 282)

NRS 360.560 Return of excess proceeds of sale; right of other lienholder; State Treasurer to act as trustee.

1. If, upon the sale, the money received exceeds the total of all amounts, including interest, penalties and costs due the State, the Department shall return the excess to the person liable for the amounts and obtain his or her receipt.

2. If any person having an interest in or lien upon the property files with the Department, before the sale, notice of his or her interest or lien, the Department shall withhold any excess pending a determination of the rights of the respective parties to it by a court of competent jurisdiction.

3. If the receipt of the person liable for the amount is not available, the Department shall deposit the excess money with the State Treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his or her heirs, successors or assigns.

(Added to NRS by 1983, 282)

**DISTRIBUTION OF PROCEEDS OF CERTAIN
TAXES TO LOCAL GOVERNMENTS**

NRS 360.600 Definitions. As used in NRS 360.600 to 360.740, inclusive, unless the context otherwise requires, the words and terms defined in NRS 360.605 to 360.650, inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1997, 3278; A 1999, 9, 1092)

NRS 360.605 "Account" defined. "Account" means the Local Government Tax Distribution Account created pursuant to NRS 360.660.

(Added to NRS by 1999, 9)

NRS 360.610 "County" defined. "County" includes Carson City.

(Added to NRS by 1997, 3278)

NRS 360.620 "Enterprise district" defined. "Enterprise district" means a governmental entity which:

1. Is not a county, city or town;

2. Receives any portion of the proceeds of a tax which is included in the Account; and

3. The Executive Director determines is an enterprise district pursuant to the provisions of NRS 360.710.

(Added to NRS by 1997, 3278; A 1999, 9)

NRS 360.640 "Local government" defined. "Local government" means any county, city or town that receives any portion of the proceeds of a tax which is included in the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.650 "Special district" defined. "Special district" means a governmental entity that receives any portion of the proceeds of a tax which is included in the Account and which is not:

1. A county;
2. A city;
3. A town; or
4. An enterprise district.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.660 Local Government Tax Distribution Account: Creation; administration by Executive Director. The Local Government Tax Distribution Account is hereby created in the intergovernmental fund. The Executive Director shall administer the Account.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.670 Eligibility for allocation from Account. Except as otherwise provided in NRS 360.740, each:

1. Local government that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account;
2. Special district that receives, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and
3. Enterprise district,

is eligible for an allocation from the Account in the manner prescribed in NRS 360.680.

(Added to NRS by 1997, 3278; A 1999, 10)

NRS 360.680 Annual allocations from Account.

1. On or before July 1 of each year, the Executive Director shall allocate to each enterprise district an amount equal to the amount that the enterprise district received from the Account in the immediately preceding fiscal year.

2. Except as otherwise provided in NRS 360.690 and 360.730, the Executive Director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for an allocation from the Account pursuant to NRS 360.670 an amount from the Account that is equal to the amount allocated to the local government or special district for the preceding fiscal year, minus any excess amount allocated pursuant to subsection 4, 5, 6 or 7 of NRS 360.690, multiplied by 1 plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

(Added to NRS by 1997, 3279; A 1999, 10; 2001 Special Session, 109; 2003, 1626; 2005, 7)

REVISER'S NOTES.

Ch. 660, Stats. 1997, the source of this section, contains the following provisions not included in NRS:

"Sec. 35. 1. Notwithstanding the provisions of subsection 1 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund (now local government tax distribution account), allocate to each enterprise district an amount in lieu of the amount allocated pursuant to subsection 1 of [NRS 360.680] that is equal to the average annual amount that the enterprise district received from the proceeds from each tax included in the fund for the fiscal years ending on June 30, 1996, and June 30, 1997.

2. Notwithstanding the provisions of subsection 2 of [NRS 360.680], the executive director of the department of taxation shall, for the initial year of distribution of the money contained in the local government tax distribution fund, (now local government tax distribution account) allocate to each local government and special district that receives, before July 1, 1998, any of the proceeds from a tax which is included in the local government tax distribution fund an amount in lieu of the amount allocated pursuant to the provisions of [NRS 360.680 and 360.690] that is equal to an amount calculated by:

(a) Multiplying the average of the amount of each tax included in the fund that was distributed to the local government or special district for the fiscal years ending on June 30, 1996, and June 30, 1997, by one plus the percentage change between the:

(1) Total amounts received by the local governments and special districts located in the same county for the fiscal year ending on June 30, 1997; and

(2) Average of the total amounts received by the local governments and special districts located in the same county for the fiscal years ending on June 30, 1996, and June 30, 1997; and

(b) Multiplying the amount calculated in paragraph (a) by one plus the percentage change in the Consumer Price Index (All Items) for the period from July 1, 1997, to December 31, 1997.

3. For the purposes of this section:

(a) For any unincorporated town to which the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996, applied, the amounts described in subparagraphs (1) and (2) of paragraph (a) of subsection 2 must be adjusted to equal the amounts that could have been received by that unincorporated town but for the provisions of subsection 5 of NRS 354.5987, as that section existed on July 1, 1996.

(b) The fiscal year ending on June 30, 1999, is the initial year of distribution.

4. For the fiscal year beginning on July 1, 2000, the executive director of the department of taxation shall increase the amount which would otherwise be allocated pursuant to subsection 2 of [NRS 360.680] to each unincorporated town that was created after July 1, 1980, and before July 1, 1997, for which the Nevada tax commission established the allowed revenue from taxes ad valorem or basic ad valorem revenue pursuant to subsection 4 of NRS 354.5987, as that section existed on July 1, 1996, by an amount equal to the amount of basic privilege tax that would have been distributed to the unincorporated town:

(a) Pursuant to NRS 482.181, as if the provisions of NRS 482.181 which existed on July 1, 1996, were still in effect; and

(b) As if the tax rate for the unincorporated town for the fiscal year beginning on July 1, 1980, were a rate equal to the average tax rate levied for the fiscal year beginning on July 1, 1980, by other unincorporated towns included in the same common levy authorized by NRS 269.5755 which were in existence on July 1, 1980.

5. The additional amount of money allocated to an unincorporated town pursuant to subsection 4 must continue to be treated as a regular part of the amount allocated to the unincorporated town for the purposes of determining the allocation for the town pursuant to subsection 2 of [NRS 360.680] for all future years.

6. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in [NRS 360.620].

(b) "Local government" has the meaning ascribed to it in [NRS 360.640].

(c) "Special district" has the meaning ascribed to it in [NRS 360.650].

Sec. 36. 1. The governing body of a local government or special district that receives, before July 1, 1998, any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) may submit a request to the executive director of the department of taxation for an adjustment to the amount calculated pursuant to section 35 of this act.

2. A governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the executive director of the department of taxation; and
- (b) Provide copies of the request and any information it submits to the executive director in support of the request to each of the other local governments and special districts that receive any portion of the proceeds from a tax which is included in the local government tax distribution fund (now local government tax distribution account) and which is located within the same county,

on or before December 31, 1997.

3. The executive director of the department of taxation shall review a request submitted pursuant to subsection 1 and submit his findings to the committee on local government finance. In reviewing the request, the executive director shall:

(a) Analyze the revenues available to the local government or special district in the fiscal year ending on June 30, 1981, including, without limitation:

(1) The rate of property taxes levied for the fiscal year ending on June 30, 1981;

(2) The change in the rate of property taxes for the 5 years immediately preceding the fiscal year ending on June 30, 1981; and

(3) The change in the assessed valuation of the taxable property within the local government or special district over the 5 years immediately preceding the fiscal year ending on June 30, 1981, but excluding any assessed valuation attributable to the net proceeds of minerals; and

(b) Consider:

(1) The effect of an increase in the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district on the amounts that the other local governments and special districts that are located within the same county will receive from the local government tax distribution fund (now local government tax distribution account);

(2) Any other factors that may have caused the local government or special district to experience growth or other effects which are not reflected in the formula for distribution for the supplemental city-county relief tax set forth in NRS 377.057 as that formula exists before July 1, 1998; and

(3) The comparison of the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for the local government or special district to the amounts calculated pursuant to provisions of [NRS 360.680 and 360.690] for the other local governments and special districts that are located in the same county.

The executive director shall not base his findings solely on the fact that a local government or special district did not levy a rate of property tax equal in rate to those levied by other similar local governments or special districts for the fiscal year ending on June 30, 1981.

4. The committee on local government finance shall review the findings submitted by the executive director of the department of taxation pursuant to subsection 3. If the committee determines that the adjustment to the amount calculated pursuant to subsection 2 of [NRS 360.680] is appropriate, it shall submit a recommendation to the Nevada tax commission that sets forth the amount of the recommended adjustment. If the committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada tax commission.

5. The Nevada tax commission shall schedule a public hearing within 30 days after the committee on local government finance submits its recommendation. The Nevada tax commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The executive director of the department of taxation shall provide copies of all documents relevant to the adjustment recommended by the committee on local government finance to the governing body of each local government and special district that is located in the same county as the local government or special district that requests the adjustment.

6. If, after the public hearing, the Nevada tax commission determines that the recommended adjustment is appropriate, it shall order the executive director of the department of taxation to adjust the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690].

7. The executive director of the department of taxation, the committee on local government finance and the Nevada tax commission shall not consider any request for an adjustment to the amount calculated pursuant to the provisions of [NRS 360.680 and 360.690] for a local government or special district that is submitted after December 31, 1997.

8. As used in this section:

(a) "Local government" has the meaning ascribed to it in [NRS 360.640].

(b) "Special district" has the meaning ascribed to it in [NRS 360.650]."

Ch. 7, Stats. 2001 Special Session, which amended this section, contains the following provision not included in NRS:

"For the fiscal year beginning on July 1, 2001, the executive director of the department of taxation shall increase the amount that would otherwise be allocated to the City of Henderson pursuant to NRS 360.680 by \$4,000,000, and that amount must be included in the calculation of all future allocations."

NRS 360.690 Establishment of base monthly allocations from Account; remission of allocations to local governments; estimates of allocations for future year for use in preparation of budgets.

1. Except as otherwise provided in NRS 360.730, the Executive Director shall estimate monthly the amount each local government, special district and enterprise district will receive from the Account pursuant to the provisions of this section.

2. The Executive Director shall establish a base monthly allocation for each local government, special district and enterprise district by dividing the amount determined pursuant to NRS 360.680 for each local government, special district and enterprise district by 12, and the State Treasurer shall, except as otherwise provided in subsections 3 to 8, inclusive, remit monthly that amount to each local government, special district and enterprise district.

3. If, after making the allocation to each enterprise district for the month, the Executive Director determines there is not sufficient money available in the county's subaccount in the Account to allocate to each local government and special district the base monthly allocation determined pursuant to subsection 2, he or she shall prorate the money in the county's subaccount and allocate to each local government and special district an amount equal to its proportionate percentage of the total amount of the base monthly allocations determined pursuant to subsection 2 for all local governments and special districts within the county. The State Treasurer shall remit that amount to the local government or special district.

4. Except as otherwise provided in subsections 5 to 8, inclusive, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, he or she shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

↪ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

5. Except as otherwise provided in subsection 6 or 7, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district and that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 or that the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9, is a negative figure or that the average amount over the 5 fiscal years immediately preceding the year in which the allocation is made of the assessed valuation of taxable property which is attributable to the net proceeds of minerals in the county is equal to at least \$50,000,000 and the average percentage of change in population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9, is a negative figure, the Executive Director shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

→ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

6. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in each of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a negative figure, he or she shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of

minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

→ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

7. Except as otherwise provided in subsection 8, if the Executive Director determines that there is money remaining in the county's subaccount in the Account after the base monthly allocation determined pursuant to subsection 2 has been allocated to each local government, special district and enterprise district, that the sum of the average percentage of change in population and the average percentage of change in the assessed valuation of taxable property, as calculated pursuant to subparagraph (1) of paragraph (a) of subsection 4 for each of those local governments, is a negative figure, and that the average change in the assessed valuation of the taxable property in any of those special districts, as calculated pursuant to subparagraph (1) of paragraph (b) of subsection 4, is a positive figure, he or she shall immediately determine and allocate each:

(a) Local government's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the local government over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average percentage of change in the assessed valuation of the taxable property in the local government, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each local government an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (b), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount; and

(b) Special district's share of the remaining money by:

(1) Multiplying one-twelfth of the amount allocated pursuant to NRS 360.680 by 1 plus the sum of the:

(I) Average percentage of change in the population of the county over the 5 fiscal years immediately preceding the year in which the allocation is made, as certified by the Governor pursuant to NRS 360.285, except as otherwise provided in subsection 9; and

(II) Average change in the assessed valuation of the taxable property in the special district, including assessed valuation attributable to a redevelopment agency but excluding the portion attributable to the net proceeds of minerals, over

the year in which the allocation is made, as projected by the Department, and the 4 fiscal years immediately preceding the year in which the allocation is made; and

(2) Using the figure calculated pursuant to subparagraph (1) to calculate and allocate to each special district an amount equal to the proportion that the figure calculated pursuant to subparagraph (1) bears to the total amount of the figures calculated pursuant to subparagraph (1) of this paragraph and subparagraph (1) of paragraph (a), respectively, for the local governments and special districts located in the same county multiplied by the total amount available in the subaccount.

↪ The State Treasurer shall remit the amount allocated to each local government or special district pursuant to this subsection.

8. The Executive Director shall not allocate any amount to a local government or special district pursuant to subsection 4, 5, 6 or 7 unless the amount distributed and allocated to each of the local governments and special districts in the county in each preceding month of the fiscal year in which the allocation is to be made was at least equal to the base monthly allocation determined pursuant to subsection 2. If the amounts distributed to the local governments and special districts in the county for the preceding months of the fiscal year in which the allocation is to be made were less than the base monthly allocation determined pursuant to subsection 2 and the Executive Director determines there is money remaining in the county's subaccount in the Account after the distribution for the month has been made, he or she shall:

(a) Determine the amount by which the base monthly allocations determined pursuant to subsection 2 for each local government and special district in the county for the preceding months of the fiscal year in which the allocation is to be made exceeds the amounts actually received by the local governments and special districts in the county for the same period; and

(b) Compare the amount determined pursuant to paragraph (a) to the amount of money remaining in the county's subaccount in the Account to determine which amount is greater.

↪ If the Executive Director determines that the amount determined pursuant to paragraph (a) is greater, he or she shall allocate the money remaining in the county's subaccount in the Account pursuant to the provisions of subsection 3. If the Executive Director determines that the amount of money remaining in the county's subaccount in the Account is greater, he or she shall first allocate the money necessary for each local government and special district to receive the base monthly allocation determined pursuant to subsection 2 and the State Treasurer shall remit that money so allocated. The Executive Director shall allocate any additional money in the county's subaccount in the Account pursuant to the provisions of subsection 4, 5, 6 or 7, as appropriate.

9. The percentage changes in population calculated pursuant to subsections 4 to 7, inclusive, must:

(a) Except as otherwise provided in paragraph (c), if the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) If a new method of determining population is established pursuant to NRS 360.283, be adjusted in a manner that will result in the percentage change being based on population determined pursuant to the new method for both the fiscal year in which the allocation is made and the fiscal year immediately preceding the year in which the allocation is made.

(c) If a local government files a formal appeal with the Bureau of the Census concerning the population total of the local government issued by the Bureau of the

Census, be calculated using the population total certified by the Governor pursuant to NRS 360.285 until the appeal is resolved. If additional money is allocated to the local government because the population total certified by the Governor is greater than the population total issued by the Bureau of the Census, the State Treasurer shall deposit that additional money in a separate interest-bearing account. Upon resolution of the appeal, if the population total finally determined pursuant to the appeal is:

(1) Equal to or less than the population total initially issued by the Bureau of the Census, the State Treasurer shall transfer the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, to the Local Government Tax Distribution Account for allocation among the local governments in the county pursuant to subsection 4, 5, 6 or 7, as appropriate.

(2) Greater than the population total initially issued by the Bureau of the Census, the Executive Director shall calculate the amount that would have been allocated to the local government pursuant to subsection 4, 5, 6 or 7, as appropriate, if the population total finally determined pursuant to the appeal had been used and the State Treasurer shall remit to the local government an amount equal to the difference between the amount actually distributed and the amount calculated pursuant to this subparagraph or the total amount in the separate interest-bearing account, including interest but excluding any administrative fees, whichever is less.

10. On or before February 15 of each year, the Executive Director shall provide to each local government, special district and enterprise district a preliminary estimate of the revenue it will receive from the Account for that fiscal year.

11. On or before March 15 of each year, the Executive Director shall:

(a) Make an estimate of the receipts from each tax included in the Account on an accrual basis for the next fiscal year in accordance with generally accepted accounting principles, including an estimate for each county of the receipts from each tax included in the Account; and

(b) Provide to each local government, special district and enterprise district an estimate of the amount that local government, special district or enterprise district would receive based upon the estimate made pursuant to paragraph (a) and calculated pursuant to the provisions of this section.

12. A local government, special district or enterprise district may use the estimate provided by the Executive Director pursuant to subsection 11 in the preparation of its budget.

(Added to NRS by 1997, 3279; A 1999, 10, 1092, 1096; 2001, 70, 1821; 2001 Special Session, 109, 112, 115, 118; 2003, 259, 1626, 1632; 2005, 7; 2009, 1210)

NRS 360.695 Adjustment of allocation to local government or special district after decrease in population and assessed valuation of taxable property.

1. If the population and assessed valuation of the taxable property, except any assessed valuation attributable to the net proceeds of minerals, within a local government or special district has decreased in each of the 3 fiscal years immediately preceding the current fiscal year, the Executive Director shall review the amount allocated to the local government or special district from the Account pursuant to NRS 360.680, to determine whether to adjust the allocation. The local government or special district may submit information to assist the Executive Director in making a determination. If the Executive Director determines that an adjustment to the allocation of the local government or special district is necessary, the Executive Director shall submit his or her findings on the matter to the Committee on Local Government Finance.

2. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 1. If the committee determines that an adjustment to the amount allocated to the local government or special district pursuant to NRS 360.680 is appropriate, the committee shall submit a recommendation to the Nevada Tax Commission that sets forth the amount of the recommended adjustment. If the Committee determines that the adjustment is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

3. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the adjustment recommended by the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the local government or special district that is subject to the recommended adjustment.

4. If, after the public hearing, the Nevada Tax Commission determines that the recommended adjustment is appropriate, it shall order the Executive Director to adjust the amount allocated to the local government or special district pursuant to NRS 360.680.

(Added to NRS by 1999, 1091)

ADMINISTRATIVE REGULATIONS.

Distribution of proceeds of certain taxes to local government, NAC 360.650

NRS 360.698 Pledge of percentage of revenue to payment of bonds.

1. A local government or special district which receives revenue pursuant to NRS 360.680, 360.690 and 360.700 may pledge not more than 15 percent of that revenue to the payment of any general obligation bond or revenue bond issued by the local government or special district pursuant to chapter 350 of NRS.

2. Any revenue pledged pursuant to subsection 1 for the payment of a general obligation bond issued by a local government or special district pursuant to chapter 350 of NRS shall be deemed to be pledged revenue of the project for the purposes of NRS 350.020.

3. For bonds issued pursuant to this section before July 1, 1998, by a local government, special district or enterprise district:

(a) A pledge of 15 percent of the revenue distributed pursuant to NRS 360.680, 360.690 and 360.700 is substituted for the pledge of 15 percent of the revenue distributed pursuant to NRS 377.057, as that section existed on January 1, 1997; and

(b) A local government, special district or enterprise district shall increase the percentage specified in paragraph (a) to the extent necessary to provide a pledge to those bonds that is equivalent to the pledge of 15 percent of the amount that would have been received by that local government, special district or enterprise district pursuant to NRS 377.057, as that section existed on January 1, 1997.

(Added to NRS by 1991, 2327; A 1997, 3292; 2003, 1316)—(Substituted in revision for NRS 377.080)

NRS 360.700 Guaranteed allocation from Account for tax proceeds pledged to secure obligations. The Executive Director shall ensure that each local government, special district or enterprise district that:

1. Received, before July 1, 1998, any portion of the proceeds of a tax which is included in the Account; and

2. Pledged a portion of the money described in subsection 1 to secure the payment of bonds or other types of obligations,
→ receives an amount at least equal to that amount which the local government, special district or enterprise district would have received before July 1, 1998, that is pledged to secure the payment of those bonds or other types of obligations.

(Added to NRS by 1997, 3281; A 1999, 13)

NRS 360.710 Determination of whether governmental entity is enterprise district.

1. The Executive Director shall determine whether a governmental entity is an enterprise district.

2. In determining whether a governmental entity is an enterprise district, the Executive Director shall consider:

(a) Whether the governmental entity should account for substantially all of its operations in an enterprise fund as defined in NRS 354.517;

(b) The number and type of governmental services that the governmental entity provides;

(c) Whether the governmental entity provides a product or a service directly to a user of that product or service, including, without limitation, water, sewerage, television and sanitation; and

(d) Any other factors the Executive Director deems relevant.

(Added to NRS by 1997, 3281)

NRS 360.720 Enterprise districts prohibited from pledging revenue from Account to secure obligations; qualifications of certain governmental entities for allocations from Account.

1. An enterprise district shall not pledge any portion of the revenues from any of the taxes included in the Account to secure the payment of bonds or other obligations.

2. The Executive Director shall ensure that a governmental entity created between July 1, 1996, and July 1, 1998, does not receive money from the taxes included in the Account unless that governmental entity provides police protection and at least two of the following services:

(a) Fire protection;

(b) Construction, maintenance and repair of roads; or

(c) Parks and recreation.

3. As used in this section:

(a) "Construction, maintenance and repair of roads" has the meaning ascribed to it in NRS 360.740.

(b) "Fire protection" has the meaning ascribed to it in NRS 360.740.

(c) "Parks and recreation" has the meaning ascribed to it in NRS 360.740.

(d) "Police protection" has the meaning ascribed to it in NRS 360.740.

(Added to NRS by 1997, 3282; A 1999, 13)

NRS 360.730 Establishment of alternative formula for distribution of taxes in Account by cooperative agreement.

1. The governing bodies of two or more local governments or special districts, or any combination thereof, may, pursuant to the provisions of NRS 277.045, enter into a cooperative agreement that sets forth an alternative formula for the distribution of the taxes included in the Account to the local governments or special districts

which are parties to the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by majority vote.

2. The county clerk of a county in which a local government or special district that is a party to a cooperative agreement pursuant to subsection 1 is located shall transmit a copy of the cooperative agreement to the Executive Director:

(a) Within 10 days after the agreement is approved by each of the governing bodies of the local governments or special districts that are parties to the agreement; and

(b) Not later than December 31 of the year immediately preceding the initial year of distribution that will be governed by the cooperative agreement.

3. The governing bodies of two or more local governments or special districts shall not enter into more than one cooperative agreement pursuant to subsection 1 that involves the same local governments or special districts.

4. If at least two cooperative agreements exist among the local governments and special districts that are located in the same county, the Executive Director shall ensure that the terms of those cooperative agreements do not conflict.

5. Any local government or special district that is not a party to a cooperative agreement pursuant to subsection 1 must continue to receive money from the Account pursuant to the provisions of NRS 360.680 and 360.690.

6. The governing bodies of the local governments and special districts that have entered into a cooperative agreement pursuant to subsection 1 may, by majority vote, amend the terms of the agreement. The governing bodies shall not amend the terms of a cooperative agreement more than once during the first 2 years after the cooperative agreement is effective and once every year thereafter, unless the Committee on Local Government Finance approves the amendment. The provisions of this subsection do not apply to any interlocal agreements for the consolidation of governmental services entered into by local governments or special districts pursuant to the provisions of NRS 277.080 to 277.180, inclusive, that do not relate to the distribution of taxes included in the Account.

7. A cooperative agreement executed pursuant to this section may not be terminated unless the governing body of each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 agrees to terminate the agreement.

8. For each fiscal year the cooperative agreement is in effect, the Executive Director shall continue to calculate the amount each local government or special district that is a party to a cooperative agreement pursuant to subsection 1 would receive pursuant to the provisions of NRS 360.680 and 360.690.

9. If the governing bodies of the local governments or special districts that are parties to a cooperative agreement terminate the agreement pursuant to subsection 7, the Executive Director must distribute to those local governments or special districts an amount equal to the amount the local government or special district would have received pursuant to the provisions of NRS 360.680 and 360.690 according to the calculations performed pursuant to subsection 8.

(Added to NRS by 1997, 3282; A 1999, 13; 2011, 399)

NRS 360.740 Request of newly created local government or special district for allocation from Account.

1. The governing body of a local government or special district that is created after July 1, 1998, and which provides police protection and at least two of the following services:

- (a) Fire protection;
- (b) Construction, maintenance and repair of roads; or
- (c) Parks and recreation,

↪ may, by majority vote, request the Nevada Tax Commission to direct the Executive Director to allocate money from the Account to the local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

2. On or before December 31 of the year immediately preceding the first fiscal year that the local government or special district would receive money from the Account, a governing body that submits a request pursuant to subsection 1 must:

- (a) Submit the request to the Executive Director; and

(b) Provide copies of the request and any information it submits to the Executive Director in support of the request to each local government and special district that:

- (1) Receives money from the Account; and
- (2) Is located within the same county.

3. The Executive Director shall review each request submitted pursuant to subsection 1 and submit his or her findings to the Committee on Local Government Finance. In reviewing the request, the Executive Director shall:

(a) For the initial year of distribution, establish an amount to be allocated to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690. If the new local government or special district will provide a service that was provided by another local government or special district before the creation of the new local government or special district, the amount allocated to the local government or special district which previously provided the service must be decreased by the amount allocated to the new local government or special district; and

- (b) Consider:

(1) The effect of the distribution of money in the Account, pursuant to the provisions of NRS 360.680 and 360.690, to the new local government or special district on the amounts that the other local governments and special districts that are located in the same county will receive from the Account; and

(2) The comparison of the amount established to be allocated pursuant to the provisions of NRS 360.680 and 360.690 for the new local government or special district to the amounts allocated to the other local governments and special districts that are located in the same county.

4. The Committee on Local Government Finance shall review the findings submitted by the Executive Director pursuant to subsection 3. If the Committee determines that the distribution of money in the Account to the new local government or special district is appropriate, it shall submit a recommendation to the Nevada Tax Commission. If the Committee determines that the distribution is not appropriate, that decision is not subject to review by the Nevada Tax Commission.

5. The Nevada Tax Commission shall schedule a public hearing within 30 days after the Committee on Local Government Finance submits its recommendation. The Nevada Tax Commission shall provide public notice of the hearing at least 10 days before the date on which the hearing will be held. The Executive Director shall provide copies of all documents relevant to the recommendation of the Committee on Local Government Finance to the governing body of each local government and special district that is located in the same county as the new local government or special district.

6. If, after the public hearing, the Nevada Tax Commission determines that the recommendation of the Committee on Local Government Finance is appropriate, it shall order the Executive Director to distribute money in the Account to the new local government or special district pursuant to the provisions of NRS 360.680 and 360.690.

7. For the purposes of this section, the local government or special district may enter into an interlocal agreement with another governmental entity for the provision of the services set forth in subsection 1 if that local government or special district compensates the governmental entity that provides the services in an amount equal to the value of those services.

8. As used in this section:

(a) "Construction, maintenance and repair of roads" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a road and that is necessary for the safe and efficient use of the road except alleys and pathways for bicycles that are separate from the roadway and, including, without limitation:

- (1) Grades or regrades;
- (2) Gravel;
- (3) Oiling;
- (4) Surfacing;
- (5) Macadamizing;
- (6) Paving;
- (7) Cleaning;
- (8) Sanding or snow removal;
- (9) Crosswalks;
- (10) Sidewalks;
- (11) Culverts;
- (12) Catch basins;
- (13) Drains;
- (14) Sewers;
- (15) Manholes;
- (16) Inlets;
- (17) Outlets;
- (18) Retaining walls;
- (19) Bridges;
- (20) Overpasses;
- (21) Tunnels;
- (22) Underpasses;
- (23) Approaches;
- (24) Sprinkling facilities;
- (25) Artificial lights and lighting equipment;
- (26) Parkways;
- (27) Fences or barriers that control access to the road;
- (28) Control of vegetation;
- (29) Rights-of-way;
- (30) Grade separators;
- (31) Traffic separators;
- (32) Devices and signs for control of traffic;
- (33) Facilities for personnel who construct, maintain or repair roads; and
- (34) Facilities for the storage of equipment or materials used to construct, maintain or repair roads.

(b) "Fire protection" includes the provision of services related to:

- (1) The prevention and suppression of fire; and
- (2) Rescue,

↪ and the acquisition and maintenance of the equipment necessary to provide those services.

(c) "Parks and recreation" includes the employment by the local government or special district, on a permanent and full-time basis, of persons who administer and maintain recreational facilities and parks. "Parks and recreation" does not include the construction or maintenance of roadside parks or rest areas that are constructed or maintained by the local government or special district as part of the construction, maintenance and repair of roads.

(d) "Police protection" includes the employment by the local government or special district, on a permanent and full-time basis, of at least three persons whose primary functions specifically include:

- (1) Routine patrol;
- (2) Criminal investigations;
- (3) Enforcement of traffic laws; and
- (4) Investigation of motor vehicle accidents.

(Added to NRS by 1997, 3283; A 1999, 15)

ABATEMENT OF TAXES ON BUSINESS

NRS 360.750 Partial abatement of certain taxes imposed on new or expanded businesses: Powers and duties of Commission on Economic Development, Nevada Tax Commission, applicant for abatement, business approved for abatement and county treasurer. [Effective through June 30, 2012.]

1. A person who intends to locate or expand a business in this State may apply to the Commission on Economic Development for a partial abatement of one or more of the taxes imposed on the new or expanded business pursuant to chapter 361, 363B or 374 of NRS.

2. The Commission on Economic Development shall approve an application for a partial abatement if the Commission makes the following determinations:

(a) The business is consistent with:

- (1) The State Plan for Industrial Development and Diversification that is developed by the Commission pursuant to NRS 231.067; and
- (2) Any guidelines adopted pursuant to the State Plan.

(b) The applicant has executed an agreement with the Commission which must:

- (1) Comply with the requirements of NRS 360.755;
- (2) State that the business will, after the date on which a certificate of eligibility for the abatement is issued pursuant to subsection 4, continue in operation in this State for a period specified by the Commission, which must be at least 5 years, and will continue to meet the eligibility requirements set forth in this subsection; and

(3) Bind the successors in interest of the business for the specified period.

(c) The business is registered pursuant to the laws of this State or the applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the business operates.

(d) Except as otherwise provided in NRS 361.0687, if the business is a new business in a county whose population is 100,000 or more or a city whose population is 60,000 or more, the business meets at least two of the following requirements:

ADMINISTRATIVE REGULATIONS.

Intoxicating liquor, licenses and taxes, NAC ch. 369

NRS 369.155 Standards for determining whether alcohol is used as fuel or liquor. The requirements of this state for determining whether alcohol is produced for use in or as a motor vehicle fuel or for use in or as liquor are the same as the requirements of the Bureau of Alcohol, Tobacco and Firearms of the United States Department of the Treasury.

(Added to NRS by 1981, 117)

NRS 369.160 Money for administration of chapter. Funds for the administration of the provisions of this chapter shall be provided by direct legislative appropriation from the General Fund upon the presentation of budgets in the manner required by law.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]

NRS 369.170 Liquor Tax Account: Remittances; refunds.

1. All revenues required to be paid to the State under this chapter must be paid to the Department in the form of remittances payable to the Department. The Department shall deposit the payments in the State Treasury to the credit of the Liquor Tax Account in the State General Fund.

2. The Department shall indicate the amount, if any, which is derived from the tax on liquor containing more than 22 percent of alcohol by volume.

3. Upon order of the State Controller, money in the Liquor Tax Account must be drawn therefrom for any refunds under this chapter.

[Part 21:160:1935; A 1945, 371; 1949, 67; 1951, 75]—(NRS A 1969, 1133; 1971, 585; 1975, 1704; 1981, 257)

NRS 369.173 Distribution and apportionment of money collected from tax on certain liquor. The Department shall apportion, on a monthly basis, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax collected during the preceding month which is equivalent to 50 cents per wine gallon, among Carson City and the counties of this state in proportion to their respective populations. The State Controller shall deposit the amounts apportioned to Carson City and each county in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

(Added to NRS by 1969, 1133; A 1971, 2086; 1981, 285; 1983, 390; 1997, 3286; 1999, 17)

NRS 369.174 Transfer of money collected from tax on certain liquor to Tax on Liquor Program Account. Each month, the State Controller shall transfer to the Tax on Liquor Program Account in the State General Fund, from the tax on liquor containing more than 22 percent of alcohol by volume, the portion of the tax which exceeds \$3.45 per wine gallon.

(Added to NRS by 1981, 897; A 1999, 17; 2003, 20th Special Session, 168)

NRS 369.175 Applicability of chapter. This chapter shall not apply to common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes. Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may

providing for local as well as state licensing of sellers of liquor, 1931 NCL § 3691 (cf. NRS 268.090), authorizing municipal license tax on liquor establishments, statute providing that municipal regulation supersedes authority of county liquor boards, and sections of a city charter. *Norman v. City of Las Vegas*, 64 Nev. 38, 177 P.2d 442 (1947)

ATTORNEY GENERAL'S OPINIONS.

County license may be required in addition to state license. Wholesaler of liquor may be required to obtain a county license in addition to a state license. AGO A-67 (6-29-1940)

EXCISE TAXES

NRS 369.330 Levy, collection and amount of tax. Except as otherwise provided in this chapter, an excise tax is hereby levied and must be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications:

1. On liquor containing more than 22 percent of alcohol by volume, \$3.60 per wine gallon or proportionate part thereof.
2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by volume, \$1.30 per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 70 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, 16 cents per gallon.

[Part 19:160:1935; A 1937, 374; 1939, 113; 1945, 371; 1947, 645; 1955, 464]—(NRS A 1961, 614; 1969, 1133; 1971, 586; 1981, 897; 1983, 514; 2003, 20th Special Session, 168)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

NRS 369.333 Additional excise tax levied on certain liquor; limitations on levy and collection of tax.

1. In addition to the excise tax provided by NRS 369.330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into this state after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.

2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. § 5001 is reduced to \$9 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

(Added to NRS by 1965, 1289)

ATTORNEY GENERAL'S OPINIONS.

Sale to instrumentality of Armed Forces not exempt; incidence of tax on importer, not purchaser. Liquor other than beer, sold by a licensed Nevada wholesaler to an Armed Forces instrumentality is not exempted or excepted from liquor excise taxes imposed by NRS 369.330 and 369.333 because legal incidence of tax falls on the importer, rather than the purchaser. AGO 54 (11-23-1971)

5. The Department may waive the requirement of the bond required by subsection 1 or 2, whenever a licensed wholesale cigarette dealer has maintained a satisfactory record of payment of excise taxes or deferred payments, respectively, for a period of 5 consecutive years.

(Added to NRS by 1961, 676; A 1967, 855; 1975, 1714; 1977, 785; 1989, 1072, 2184, 2190)

ADMINISTRATIVE REGULATIONS.

Lien on real property, NAC 360.420, 370.110

NRS 370.160 Counties, cities and towns may require business licenses. This chapter does not prohibit any county, city or town in the State of Nevada from requiring licenses before a person engages in business as a wholesale dealer or retail dealer in cigarettes.

[Part 9:192:1947; A 1949, 598; 1943 NCL § 6528.09]—(NRS A 1973, 1006)

NRS CROSS REFERENCES.

City authority generally, NRS 266.355

County authority generally, NRS 244.335

Town authority generally, NRS 269.170

NRS 370.165 Levy, rate and collection of tax. There is hereby levied a tax upon the purchase or possession of cigarettes by a consumer in the State of Nevada at the rate of 40 mills per cigarette. The tax may be represented and precollected by the affixing of a revenue stamp or other approved evidence of payment to each package, packet or container in which cigarettes are sold. The tax must be precollected by the wholesale or retail dealer, and must be recovered from the consumer by adding the amount of the tax to the selling price. Each person who sells cigarettes at retail shall prominently display on the premises a notice that the tax is included in the selling price and is payable under the provisions of this chapter.

(Added to NRS by 1977, 782; A 1985, 470; 1987, 1789; 1989, 2185, 2191; 1991, 287; 2003, 20th Special Session, 169)

ATTORNEY GENERAL'S OPINIONS.

License not required where cigarettes placed in free port warehouse upon importation. Requirement of NRS 370.080 for a wholesale dealer's license to import cigarettes into this state does not apply to a person who places cigarettes in a free port warehouse in this state because, under the free port provision of Nev. Art. 10, § 1, the cigarettes have not yet been brought within this state for the purposes of imposing a cigarette tax (see NRS 370.165) to be collected through licensees. Licensing requirement applies only when cigarettes are reconsign to a destination within this state. AGO 79-16 (7-24-1979)

NRS 370.170 Revenue stamp to be affixed to each package or container of cigarettes. Except as otherwise provided in this chapter, it is unlawful for any person to give, sell or offer to give or sell any cigarettes in this state unless there is affixed to each of the packages, packets or containers an adhesive Nevada cigarette revenue stamp or a similar stamp affixed by a metered stamping machine approved by and registered with the Department for the amount of the tax on all of the cigarettes contained in the package or other container.

[Part 8:192:1947; A 1949, 598; 1951, 124; 1953, 142]—(NRS A 1959, 116; 1961, 675; 1969, 1131; 1975, 1715; 1983, 709; 1985, 470)

contained in those reports about quantities of cigarettes by brand must not be released to anyone other than persons permitted access to those reports pursuant to subsection 1.

3. The Department may audit the records of each dealer to determine whether the manufacturer, wholesale dealer or retail dealer has complied with the provisions of NRS 370.001 to 370.430, inclusive.

(Added to NRS by 1971, 1164; A 1973, 1007; 1975, 1717; 1977, 787; 1983, 709; 2005, 1196; 2011, 933)

NRS 370.260 Remittances to Department; allocation and appropriation of remittances; monthly reports by Department.

1. All taxes and license fees imposed by the provisions of NRS 370.001 to 370.430, inclusive, less any refunds granted as provided by law, must be paid to the Department in the form of remittances payable to the Department.

2. The Department shall:

(a) As compensation to the State for the costs of collecting the taxes and license fees, transmit each month the sum the Legislature specifies from the remittances made to it pursuant to subsection 1 during the preceding month to the State Treasurer for deposit to the credit of the Department. The deposited money must be expended by the Department in accordance with its work program.

(b) From the remittances made to it pursuant to subsection 1 during the preceding month, less the amount transmitted pursuant to paragraph (a), transmit each month the portion of the tax which is equivalent to 35 mills per cigarette to the State Treasurer for deposit to the credit of the Account for the Tax on Cigarettes in the State General Fund.

(c) Transmit the balance of the payments each month to the State Treasurer for deposit in the Local Government Tax Distribution Account created by NRS 360.660.

(d) Report to the State Controller monthly the amount of collections.

3. The money deposited pursuant to paragraph (c) of subsection 2 in the Local Government Tax Distribution Account is hereby appropriated to Carson City and to each of the counties in proportion to their respective populations and must be credited to the respective accounts of Carson City and each county.

[Part 15:192:1947; A 1949, 598; 1943 NCL § 6528.15]—(NRS A 1961, 675; 1965, 1222; 1967, 1372; 1969, 234, 334, 1131; 1971, 1166, 2087; 1975, 1717; 1981, 257, 286, 302; 1983, 390, 709, 1949; 1985, 471, 1618; 1987, 1790; 1989, 312, 1921, 2185, 2189, 2191; 1991, 287; 1997, 3287; 1999, 17; 2003, 20th Special Session, 169)

NEVADA CASES.

Revised formula for apportionment of money in tax account applicable to money in account as of effective date of revision. Where the legislature amended NRS 370.260, which provides the formula for appropriating the money in the cigarette tax fund to local governments, and the state controller began disbursing funds according to the new formula but then withheld such funds on the grounds that the money in the state general fund on the effective date of the amendment should have been disbursed under the old formula, a writ of mandamus issued because the statute, as amended, clearly indicated the legislative intent to disburse all funds according to the new formula. *Reno v. McGowan*, 84 Nev. 291, 439 P.2d 985 (1968)

(b) A prominent and clearly legible statement that the sale of cigarettes is restricted to persons who provide verifiable proof of age in accordance with this section; and

(c) A prominent and clearly legible statement that sales of cigarettes are taxable under this chapter, and an explanation of how the tax has been or is to be paid with respect to the delivery sale.

3. Persons accepting orders for delivery sales may request that prospective purchasers provide their electronic mail addresses.

(Added to NRS by 2005, 1188)

NRS 370.327 Maintenance and retention of monthly records. Not later than the 10th day of each calendar month, each person who has mailed, shipped or otherwise delivered cigarettes in connection with a delivery sale during the previous calendar month, except a delivery service, shall create and maintain records containing the following information relating to every such delivery sale:

1. The name and address of the person to whom the delivery sale was made; and

2. The quantity and brands of cigarettes that were sold in the delivery sale.

↪ The records required by this section must be provided to the Department at the Department's request and must be retained for not less than 3 years after the date of the applicable transaction unless the Department, in writing, authorizes the records to be removed or destroyed at an earlier time.

(Added to NRS by 2005, 1190)

USE TAX

NRS 370.350 Levy; amount; exemptions.

1. Except as otherwise provided in subsection 3, a tax is hereby levied and imposed upon the use of cigarettes in this state.

2. The amount of the use tax is 40 mills per cigarette.

3. The use tax does not apply where:

(a) Nevada cigarette revenue stamps have been affixed to cigarette packages as required by law.

(b) Tax exemption is provided for in this chapter.

[1:178:1953]—(NRS A 1959, 117; 1961, 676; 1969, 1132; 1983, 711; 1985, 473; 1987, 1737; 1989, 2188, 2191; 1991, 287; 2003, 20th Special Session, 169)

NRS 370.360 Payment of tax; reports. Every person using or consuming cigarettes subject to taxation on the use thereof under the provisions of NRS 370.350 shall pay such tax and make such reports thereon to the Department under such regulations as may be prescribed by the Department.

[2:178:1953]—(NRS A 1973, 1009; 1975, 1721)

SALE OF CIGARETTES BY WHOLESALE DEALER

NRS 370.371 Prevention of competition by wholesale dealer; purchase of cigarettes below cost by retail dealer; penalty; prima facie evidence.

1. A wholesale dealer shall not engage in predatory pricing with intent to injure competitors or destroy or lessen competition substantially by:

(a) Advertising, offering to sell or selling at wholesale, cigarettes at less than the cost to the wholesale dealer; or

- (a) Equitably among eligible taxpayers; and
- (b) As sparingly as is consistent with the legislative intent, to retain the broadest feasible base for the tax.

(Added to NRS by 2001, 1587; A 2003, 3485; 2003, 20th Special Session, 170)

NRS 375.0185 Questions of law by county recorder: Duties of county recorder and district attorney.

1. A county recorder who has any question of law regarding the imposition or collection of any tax imposed by this chapter shall request an opinion from the district attorney pursuant to NRS 252.160. The district attorney shall request an opinion on the question from the Attorney General pursuant to NRS 228.150 if:

(a) The county recorder informs the district attorney that there is a conflict between the opinions of two or more district attorneys in this State on the question; or

(b) The district attorney:

(1) Chooses not to render an opinion on the question; or

(2) Determines that he or she will not be able to render an opinion on the question within a reasonable time.

2. A county recorder shall not delay the recordation of any document pending the issuance of an opinion requested from the Attorney General pursuant to subsection 1 if the appropriate fees and taxes, as determined by the county recorder, have been paid.

3. If, according to an opinion issued by the Attorney General in response to a request submitted pursuant to subsection 1, the amount of any taxes received by a county recorder differs from the amount required by law, the county recorder shall cause the notice required by NRS 375.280 to be given to the taxpayer.

(Added to NRS by 2005, 2055)

NRS 375.019 Powers and duties of Department.

1. The Department shall, to ensure that the tax imposed by NRS 375.023 is collected fairly and equitably in all counties, coordinate the collection and administration of that tax. For this purpose, the Department may conduct such audits of the records of the various counties as are necessary to carry out the provisions of NRS 375.023.

2. When requested, the Department shall render assistance to the county recorder of a county whose population is less than 30,000 relating to the imposition and collection of the tax imposed by NRS 375.023.

3. The Department is not entitled to receive any fee for rendering any assistance pursuant to subsection 2.

(Added to NRS by 2003, 20th Special Session, 170)

NRS 375.020 Imposition and rate of tax.

1. A tax, at the rate of:

(a) In a county whose population is 700,000 or more, \$1.25; and

(b) In a county whose population is less than 700,000, 65 cents,

→ for each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of tax must be computed on the basis of the value of the transferred real property as declared pursuant to NRS 375.060.

(Added to NRS by 1967, 1760; A 1971, 80; 1989, 1504; 1991, 1043, 1640; 1997, 2466; 2001, 1592; 2009, 1110; 2011, 1234)

ATTORNEY GENERAL'S OPINIONS.

Transfer to United States or federal agency not taxable. Where real property is transferred to the Secretary of Housing and Urban Development, no real estate transfer tax is imposed under NRS 375.020 because transfers to the United States or any agency thereof are exempt from tax under NRS 375.090. AGO 513 (5-16-1968)

The tax on transfers of real property does not apply to real property that is attached to tribal trust lands. The tax on transfers of real property (see NRS ch. 375), the imposition of which is controlled primarily pursuant to NRS 375.020, does not apply where the real property that is being transferred is attached to tribal trust lands. Although tribal lands are not discussed specifically in NRS 375.090, the section in which exemptions to the tax are set forth, issues of tribal sovereignty compel the result that a state (and a local government) may not impose a tax on Indian tribal or trust land. Because a county does not possess the authority to tax Indian tribal or trust land, it cannot impose the tax described in NRS ch. 375 when such land is transferred. AGO 2002-34 (10-2-2002)

NRS 375.023 Imposition of additional tax; rate and collection of tax; disposition of proceeds; reimbursement for cost of collection.

1. In addition to all other taxes imposed on transfers of real property, a tax, at the rate of \$1.30 on each \$500 of value or fraction thereof, is hereby imposed on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the transferred property as declared pursuant to NRS 375.060.

3. The county recorder of each county shall collect the tax in the manner provided in NRS 375.030, except that the amount collected must be transmitted to the State Controller for deposit in the State General Fund within 30 days after the end of the calendar quarter during which the tax was collected.

4. The county recorder of each county may deduct and withhold from the taxes collected 1 percent of those taxes to reimburse the county for the cost of collecting the tax.

(Added to NRS by 2003, 20th Special Session, 170; A 2005, 2056; 2009, 1110)

REVISER'S NOTE.

Ch. 5, Stats. 2003, 20th Special Session, the source of this section, contains the following provision not included in NRS:

"1. Notwithstanding the provisions of this act and any other provision of law to the contrary, a public utility or local government franchisee may increase its previously approved rates by an amount which is reasonably estimated to produce an amount of revenue equal to the amount of any tax liability incurred by the public utility or local government franchisee before January 1, 2005, as a result of the provisions of this act.

2. For the purposes of this section:

(a) "Local government franchisee" means a person to whom a local government has granted a franchise for the provision of services who is required to obtain the approval of a governmental entity to increase any of the rates it charges for those services.

(b) "Public utility" means a public utility that is required to obtain the approval of a governmental entity to increase any of the rates it charges for a utility service."

ADMINISTRATIVE REGULATIONS.

Examination by Department of county records, NAC 375.410

Liability for payment of additional taxes, NAC 375.190

Remission of collection allowance to general fund of county, NAC 375.440

NRS 375.026 Optional imposition of additional tax in certain counties; rate and collection of tax; disposition and use of proceeds.

1. In addition to all other taxes imposed on transfers of real property, the board of county commissioners of a county whose population is less than 700,000 may impose a tax at the rate of up to 5 cents for each \$500 of value, or fraction thereof, on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100.

2. The amount of the tax must be computed on the basis of the value of the real property that is the subject of the transfer or land sale installment contract as declared pursuant to NRS 375.060.

3. The county recorder shall collect the tax in the manner provided in NRS 375.030, except that he or she shall transmit all the proceeds from the tax imposed pursuant to this section to the State Treasurer for use in the Plant Industry Program as required by NRS 561.355.

(Added to NRS by 2003, 3484; A 2009, 1111; 2011, 1234)

NRS CROSS REFERENCES.

Programs for control of invasive species, endemic pests and weeds, NRS 561.355

NRS 375.030 Payment of taxes, penalties and interest.

1. If any deed evidencing a transfer of title or land sale installment contract subject to the tax imposed by NRS 375.020 and 375.023 and, if applicable, NRS 375.026 is offered for recordation, the county recorder shall compute the amount of the tax due and shall collect that amount before acceptance of the deed for recordation.

2. The buyer and seller are jointly and severally liable for the payment of the taxes imposed by NRS 375.020, 375.023 and 375.026 and any penalties and interest imposed pursuant to subsection 3. The escrow holder is not liable for the payment of the taxes imposed by NRS 375.020, 375.023 and 375.026 or any penalties or interest imposed pursuant to subsection 3.

3. If, after recordation of the deed or land sale installment contract, the county recorder disallows an exemption that was claimed at the time the deed was recorded or through audit or otherwise determines that an additional amount of tax is due, the county recorder shall promptly notify the person who requested the recording of the deed or land sale installment contract and the buyer and seller of the additional amount of tax due. If the additional amount of tax is not paid within 30 days after the date the buyer and seller are notified, the county recorder shall impose a penalty of 10 percent of the additional amount due in addition to interest at the rate of 1 percent per month, or portion thereof, of the additional amount due calculated from the date of the original recordation of the deed or land sale installment contract on which the additional amount is due through the date on which the additional amount due, penalty and interest are paid to the county recorder.

4. This section does not prohibit a buyer and seller from agreeing by contract or otherwise that one party or the other will be responsible for the payment of the tax

due pursuant to this chapter, but such an agreement does not affect the ability of the county recorder to collect the tax and any penalties and interest from either the buyer or the seller.

(Added to NRS by 1967, 1760; A 1973, 212; 1981, 844; 1989, 1504; 1999, 1068; 2001, 1592; 2003, 3485; 2003, 20th Special Session, 171; 2009, 1111)

ADMINISTRATIVE REGULATIONS.

Waiver or reduction of penalty or interest, NAC 375.340

NRS 375.060 Declaration of value of property.

1. Each deed evidencing a transfer of title of real property or land sale installment contract that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada Tax Commission.

2. A county recorder shall not charge or collect any fees for recording the declaration of value required pursuant to this section.

(Added to NRS by 1967, 1761; A 1989, 1504; 2005, 2056; 2009, 1112)

ADMINISTRATIVE REGULATIONS.

Declaration of value, requirements, NAC 375.180

Examples of methods for determining value or tax base, NAC 375.150

NRS 375.070 Disposition and use of proceeds of tax imposed by NRS 375.020.

1. The county recorder shall transmit the proceeds of the tax imposed by NRS 375.020 at the end of each quarter in the following manner:

(a) An amount equal to that portion of the proceeds which is equivalent to 10 cents for each \$500 of value or fraction thereof must be transmitted to the State Controller who shall deposit that amount in the Account for Low-Income Housing created pursuant to NRS 319.500.

(b) In a county whose population is 700,000 or more, an amount equal to that portion of the proceeds which is equivalent to 60 cents for each \$500 of value or fraction thereof must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.

(c) The remaining proceeds must be transmitted to the State Controller for deposit in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of Carson City and each county.

2. In addition to any other authorized use of the proceeds it receives pursuant to subsection 1, a county or city may use the proceeds to pay expenses related to or incurred for the development of affordable housing for families whose income does not exceed 80 percent of the median income for families residing in the same county, as that percentage is defined by the United States Department of Housing and Urban Development. A county or city that uses the proceeds in that manner must give priority to the development of affordable housing for persons who are elderly or persons with disabilities.

3. The expenses authorized by subsection 2 include, but are not limited to:

- (a) The costs to acquire land and developmental rights;
- (b) Related predevelopment expenses;
- (c) The costs to develop the land, including the payment of related rebates;

(d) Contributions toward down payments made for the purchase of affordable housing; and

(e) The creation of related trust funds.

(Added to NRS by 1967, 1761; A 1971, 246; 1979, 1403; 1991, 1043, 1641; 1993, 643; 1997, 1392, 2466, 3288; 1999, 18, 439, 440; 2001, 2925; 2003, 3486; 2003, 20th Special Session, 172; 2011, 1234)

NRS 375.090 Exemptions. The taxes imposed by NRS 375.020, 375.023 and 375.026 do not apply to:

1. A mere change in identity, form or place of organization, such as a transfer between a business entity and its parent, its subsidiary or an affiliated business entity if the affiliated business entity has identical common ownership.

2. A transfer of title to the United States, any territory or state or any agency, department, instrumentality or political subdivision thereof.

3. A transfer of title recognizing the true status of ownership of the real property, including, without limitation, a transfer by an instrument in writing pursuant to the terms of a land sale installment contract previously recorded and upon which the taxes imposed by this chapter have been paid.

4. A transfer of title without consideration from one joint tenant or tenant in common to one or more remaining joint tenants or tenants in common.

5. A transfer, assignment or other conveyance of real property if the owner of the property is related to the person to whom it is conveyed within the first degree of lineal consanguinity or affinity.

6. A transfer of title between former spouses in compliance with a decree of divorce.

7. A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of transfer.

8. Transfers, assignments or conveyances of unpatented mines or mining claims.

9. A transfer, assignment or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100 percent of the corporation or organization to which the conveyance is made.

10. A conveyance of real property by deed which becomes effective upon the death of the grantor pursuant to NRS 111.655 to 111.699, inclusive.

11. The making, delivery or filing of conveyances of real property to make effective any plan of reorganization or adjustment:

(a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C. §§ 101 et seq.;

(b) Approved in an equity receivership proceeding involving a railroad, as defined in the Bankruptcy Act; or

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,

↪ if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.

12. A transfer to an educational foundation. As used in this subsection, "educational foundation" has the meaning ascribed to it in subsection 3 of NRS 388.750.

CHAPTER 377

CITY-COUNTY RELIEF TAX

NRS 377.010	Short title.
NRS 377.020	Definitions.
NRS 377.030	County ordinance imposing tax: Enactment; date of imposition of tax.
NRS 377.040	County ordinance imposing tax: Mandatory provisions.
NRS 377.050	Remittances to Department; deposits in Sales and Use Tax Account; transfers.
NRS 377.055	Allocation and deposit of proceeds of basic city-county relief tax.
NRS 377.057	Distribution of supplemental city-county relief tax.
NRS 377.060	Redistribution by Department.
NRS 377.070	Department may act for counties.

CHAPTER 377

CITY-COUNTY RELIEF TAX

CROSS REFERENCES

Appeals, NRS 360.245, 360.247
Board of county commissioners includes Board of Supervisors of Carson City, NRS 0.035
Compromise of taxpayer's liability, NRS 360.263
Confidentiality of records and files of Department, NRS 360.255
Deficiency determinations, NRS 360.300-360.400
Delinquent taxes, collection, NRS 360.264, 360.4193-360.560
Department means Department of Taxation, NRS 360.001
Distribution of proceeds of certain taxes to local governments, NRS 360.600-360.740
Executive Director means Executive Director of Department of Taxation, NRS 360.001
Extension of time for payment, NRS 360.295
Failure to pay tax, civil penalty, NRS 360.417, 360.419
Food for human consumption, exemption, Const. Art. 10 § 3[A]
Jeopardized taxes, determination, NRS 360.412-360.416
Joint and several liability of responsible persons, NRS 360.297
Local Government Tax Acts of 1991 and 1993, Special & Local Acts Volume
Motor vehicles, collection of tax upon application for registration, NRS 482.225, 482.260
Sales and use taxes, NRS ch. 372
Simplified Sales and Use Tax Administration Act, NRS ch. 360B
Taxpayers' rights and responsibilities, NRS 360.2905-360.294

ADMINISTRATIVE REGULATIONS.

Sales and use taxes, NAC ch. 372

NEVADA CASES.

Unequal distribution of proceeds of tax not unconstitutional. Imposition of a county-wide retail sales tax for the benefit of cities, pursuant to NRS ch. 377, did not deprive a retailer located in an unincorporated area of the county of his property without due process of law; because the tax was paid by the customers, and the inequality of the distribution of proceeds of the tax did not constitute a denial of due process since the residents of the unincorporated area may well receive substantial benefits from the tax distributed to cities. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971)

Chapter not unconstitutional delegation of legislative power. NRS ch. 377, which required county commissioners to enact a local sales tax ordinance upon a petition by a majority of the governing body of each city within the county, was not an unconstitutional delegation of legislative power, because the statute left nothing to the discretion of the county commissioners. Enactment of the ordinance, the terms of which were substantially prescribed by the statute, was mandatory after the performance of the ministerial act of ascertaining the number and proper execution of the petitions. *City of Las Vegas v. Mack*, 87 Nev. 105, 481 P.2d 396 (1971), cited, *Davis v. Warden*, 88 Nev. 443, at 447, 498 P.2d 1346 (1972), *Banegas v. State Indus. Ins. Sys.*, 117 Nev. 222, at 227, 19 P.3d 245 (2001)

ATTORNEY GENERAL'S OPINIONS.

Sale of coins used as medium of exchange not subject to tax. Sales taxes imposed by NRS chs. 372, 374 and 377 do not apply to sales by retailers of true silver dollars for use in a jackpot payout from special slot machines because the coins are used as a medium of exchange. AGO 116 (2-9-1973)

Broadcaster advertising product and accepting orders, to be filled by third party, is liable for tax. Radio and television stations engaged in over-the-air product advertising involving acceptance of orders and remittances for merchandise to be furnished by third person were retailers within the meaning of NRS 372.055 and subject to sales taxes imposed by NRS chs. 372, 374 and 377. AGO 187 (3-31-1975)

Retailer may not deduct "port fees" from gross receipts. A retailer may not deduct "port fees" paid to a local government authority for the privilege of doing business from gross receipts (see NRS 372.025, 374.030 and ch. 377) from the sale of taxable tangible personal property. Payment of such fees is a legal responsibility of the retailer, and the fees are part of the cost of doing business. AGO 89-12 (8-28-1989)

"Duty free" stores are not subject to provisions of chapter because of federal preemption. The department of taxation is preempted by federal law from taxing or otherwise regulating the sale of imported goods or domestically produced beverages and cigarettes at a "duty free" store located in an international airport, where products are intended for export and will be immediately taken from the United States for consumption elsewhere. Therefore, the business operations of a "duty free" store are not subject to the provisions of NRS chs. 369, 370, 372, 374, 377 or 377A. However, federal law did not preempt the state's ability to impose a business license tax on a "duty free" store's activities in Nevada pursuant to former NRS ch. 364A. AGO 92-20 (2-21-1992)

NRS 377.010 Short title. This chapter may be cited as the City-County Relief Tax Law.

(Added to NRS by 1969, 1135; A 1975, 28)

NRS 377.020 Definitions. As used in this chapter, unless the context requires otherwise:

1. "Basic city-county relief tax" means that portion of the tax which is levied at the rate of 0.5 percent.
2. "City" means an incorporated city.
3. "County" includes Carson City.
4. "Supplemental city-county relief tax" means the remainder of the tax after subtracting the basic city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 294; 1987, 1723)

NRS 377.030 County ordinance imposing tax: Enactment; date of imposition of tax.

1. The board of county commissioners shall enact an ordinance imposing a city-county relief tax.

2. The ordinance enacted pursuant to this section must provide that the city-county relief tax be imposed on the first day of the first calendar quarter that begins at least 120 days after the effective date of the ordinance.

(Added to NRS by 1969, 1135; A 1971, 130; 1981, 294; 2003, 2382; 2005, 1778)

NRS CROSS REFERENCES.

Board of county commissioners includes Board of Supervisors of Carson City, NRS 0.035

REVISER'S NOTE.

Ch. 400, Stats. 2003, which amended subsection 2 of this section, as amended by ch. 421, Stats. 2005, contains the following provision not included in NRS:

"The amendatory provisions of sections 83 [NRS 374A.020], 84 [NRS 376A.060], 85 [NRS 377.030], 87 to 92, inclusive, [NRS 377A.020, 377A.030, 377A.110, 377B.100, 377B.110 and 354.705, respectively], and 94 to 101, inclusive, [§ 29, Local Government Tax Act of 1991; § 9, Nevada Commission for the Reconstruction of the V & T Railway Act of 1993; §§ 3, 4 & 13, Elko County Hospital Tax Act; § 8A.080, Carson City Charter; § 24, Railroad Grade Separation Projects Act; § 18, Douglas County Sales & Use Tax Act of 1999, respectively] of this act do not apply to any ordinance enacted before June 15, 2005."

NRS 377.040 County ordinance imposing tax: Mandatory provisions.

The city-county relief tax ordinance enacted under this chapter must include provisions in substance as follows:

1. A provision imposing a tax upon retailers at the rate of 2.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed, in a county.

2. Provisions substantially identical to those of the Local School Support Tax Law, insofar as applicable.

3. A provision that all amendments to the provisions of the Local School Support Tax Law subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the city-county relief tax ordinance of the county.

4. A provision that the county shall contract before the effective date of the city-county relief tax ordinance with the Department to perform all functions incident to the administration or operation of the city-county relief tax.

(Added to NRS by 1969, 1135; A 1975, 1740; 1981, 295)

NRS CROSS REFERENCES.

Local School Support Tax Law, NRS ch. 374

ATTORNEY GENERAL'S OPINIONS.

Tax imposed by section must be applied to sales price of new vehicle less deduction for used vehicle trade-in allowance. In determining the amount of sales or use tax on a new vehicle pursuant to NRS 374.110, 374.190, 377.040 and 377A.030, the used vehicle trade-in allowance given by a retailer must be deducted from the sale price of the new vehicle (see NRS 374.070). However, the 2 percent sales tax imposed pursuant to NRS 372.105 must be applied to the entire sales price of the new vehicle without deduction for the used vehicle trade-in allowance. The rule applies to all retailers who give a trade-in allowance, including retailers who do not maintain valid Nevada sales tax permits and retailers located outside of Nevada. (N.B., opinion issued before NRS 372.025 and 372.065 were amended in 2006 to provide a deduction for a used vehicle trade-in allowance.) AGO 92-15 (12-31-1992)

NRS 377.050 Remittances to Department; deposits in Sales and Use Tax Account; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the Department in the form of remittances made 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, before making the distributions required by NRS 360.850, 360.855, 377.055 and 377.057, monthly transfer from the Sales and Use Tax Account 1.75 percent of all fees, taxes, interests and penalties collected pursuant to this chapter during the preceding month to the appropriate account in the State General Fund as compensation to the State for the cost of collecting the tax.

(Added to NRS by 1969, 1136; A 1971, 130, 2089; 1973, 35; 1975, 1740; 1981, 259, 295, 1243; 1991, 2168; 1993, 1993; 1997, 460; 1999, 1907; 2003, 2939; 2005, 2373; 2009, 2090)

NRS 377.055 Allocation and deposit of proceeds of basic city-county relief tax. The Department shall monthly determine for each county an amount of money equal to the sum of:

1. Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050; and

2. That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this State, less the corresponding amount transferred to the State General Fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance,

and, except as otherwise required to carry out NRS 360.850 and 360.855, deposit the money in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective subaccounts of each county.

(Added to NRS by 1981, 296; A 1981, 1779; 1983, 391, 2063, 2065; 1991, 1428, 2169; 1993, 599; 1997, 3288; 1999, 19; 2001, 296; 2003, 2382, 2939; 2005, 2373)

NRS 377.057 Distribution of supplemental city-county relief tax.

1. The State Controller, acting upon the relevant information furnished by the Department, shall distribute monthly from the fees, taxes, interest and penalties which derive from the supplemental city-county relief tax collected in all counties and from out-of-state businesses during the preceding month, excluding any amounts required to be remitted pursuant to NRS 360.850 and 360.855 and except as otherwise provided in subsection 2, to:

(a) Douglas, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties, an amount equal to one-twelfth of the amount distributed in the immediately preceding fiscal year multiplied by one plus:

(1) The percentage change in the total receipts from the supplemental city-county relief tax for all counties and from out-of-state businesses, from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year; or

(2) Except as otherwise provided in this paragraph, the percentage change in the population of the county, as certified by the Governor pursuant to NRS 360.285, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution,

↪ whichever is less, except that the amount distributed to the county must not be less than the amount specified in subsection 5. If the Bureau of the Census of the United States Department of Commerce issues population totals that conflict with the totals certified by the Governor pursuant to NRS 360.285, the percentage change calculated pursuant to subparagraph (2) for the ensuing fiscal year must be an estimate of the change in population for the calendar year, based upon the population totals issued by the Bureau of the Census.

(b) All other counties, the amount remaining after making the distributions required by paragraph (a) to each of these counties in the proportion that the amount of supplemental city-county relief tax collected in the county for the month bears to the total amount of supplemental city-county relief tax collected for that month in the counties whose distribution will be determined pursuant to this paragraph.

2. If the amount of supplemental city-county relief tax collected in a county listed in paragraph (a) of subsection 1 for the 12 most recent months for which information concerning the actual amount collected is available on February 15 of any year exceeds by more than 10 percent the amount distributed pursuant to paragraph (a) to that county for the same period, the State Controller shall distribute that county's portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 in all subsequent fiscal years, unless a waiver is granted pursuant to subsection 3.

3. A county which, pursuant to subsection 2, is required to have its portion of the proceeds from the supplemental city-county relief tax distributed pursuant to paragraph (b) of subsection 1 may file a request with the Nevada Tax Commission for a waiver of the requirements of subsection 2. The request must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver. The Commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the Commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

(a) Nonrecurring taxable sales, it shall grant the request.

(b) Normal or sustainable growth in taxable sales, it shall deny the request.

↪ A county which is granted a waiver pursuant to this subsection is not required to obtain a waiver in any subsequent fiscal year to continue to receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (a) of subsection 1 unless the amount of supplemental city-county relief tax collected in the county in a fiscal year again exceeds the threshold established in subsection 2.

4. The amount apportioned to each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for credit to the respective accounts of each county.

5. The minimum amount which may be distributed to the following counties in a month pursuant to paragraph (a) of subsection 1 is as follows:

Douglas	\$580,993
Esmeralda	53,093
Lander	155,106
Lincoln	72,973

Lyon.....	\$356,858
Mineral.....	118,299
Nye.....	296,609
Pershing.....	96,731
Storey.....	69,914
White Pine.....	158,863

6. As used in this section, unless the context otherwise requires:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1981, 297; A 1981, 1243, 1780; 1983, 497, 559, 1049; 1985, 956, 1202, 1804; 1987, 435, 715, 1031, 1661, 1691; 1989, 41, 1048, 1106, 2081, 2090; 1991, 1429; 1993, 1945; 1995, 816, 2181, 2184; 1997, 103, 2562, 2568, 3289; 1999, 19; 2003, 2939; 2005, 2373)

NRS 377.060 Redistribution by Department. The Department may redistribute any tax, penalty and interest distributed to a county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the Department obtains knowledge of the improper distribution.

(Added to NRS by 1969, 1136; A 1975, 1741)

NRS 377.070 Department may act for counties. In any proceeding under any ordinance enacted pursuant to this chapter, the Department may act for and on behalf of the county which has enacted that ordinance.

(Added to NRS by 1969, 1136; A 1975, 1741)

genuineness and regularity of, every registration and transfer of registration of a vehicle as provided in this chapter, in order that every certificate issued for a vehicle must contain true statements of the ownership thereof, and to prevent the registration of a vehicle by any person not entitled thereto. The Department or a registered dealer may require any applicant to furnish such information in addition to that contained in the application as may be necessary to satisfy the Department of the truth and regularity of the application.

[Part 7:202:1931; 1931 NCL § 4435.06]—(NRS A 1995, 1861)

NRS 482.180 Motor Vehicle Fund: Creation; deposits; interest and income; dishonored payments; distribution of money collected for basic governmental services tax; transfers.

1. The Motor Vehicle Fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the Department must be deposited in the State Treasury for credit to the Motor Vehicle Fund.

2. The interest and income on the money in the Motor Vehicle Fund, after deducting any applicable charges, must be credited to the State Highway Fund.

3. Any check accepted by the Department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the Motor Vehicle Fund or the county to which the payment was credited pursuant to this section or NRS 482.181, in the proper proportion.

4. Except as otherwise provided in subsection 6, all money received or collected by the Department for the basic governmental services tax must be distributed in the manner set forth in NRS 482.181 and 482.182.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the State Highway Fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the Department shall pay every item of expense.

6. The Department shall withhold 6 percent from the amount of the governmental services tax collected by the Department as a commission. From the amount of the governmental services tax collected by a county assessor, the State Controller shall credit 1 percent to the Department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor. All money withheld by or credited to the Department pursuant to this subsection must be used only for the administration of this chapter as authorized by the Legislature pursuant to subsection 5.

7. When the requirements of this section and NRS 482.181 and 482.182 have been met, and when directed by the Department, the State Controller shall transfer monthly to the State Highway Fund any balance in the Motor Vehicle Fund.

8. If a statute requires that any money in the Motor Vehicle Fund be transferred to another fund or account, the Department shall direct the State Controller to transfer the money in accordance with the statute.

[Part 30:202:1931; A 1931, 339; 1937, 330; 1941, 19; 1949, 410; 1951, 177; 1953, 280]—(NRS A 1957, 769; 1959, 910, 917; 1960, 99; 1963, 1124; 1965, 683, 1230; 1969, 339; 1971, 2090; 1973, 220; 1975, 210, 440; 1977, 393; 1979, 110, 553, 1119, 1121, 1247, 1248; 1981, 242, 811, 1545, 1547; 1983, 1586; 1985, 732; 1987, 2272; 1989, 1149; 1991, 42; 1993, 2648; 1995, 990; 1997, 3298; 1999, 22, 2777; 2001, 306, 1832, 1834; 2001 Special Session, 144, 159; 2003, 274; 2009, 2194)

NRS 482.1805 Revolving Account for Issuance of Special License Plates: Creation; deposit of certain fees; use of money in Account; transfer of excess balance to State Highway Fund.

1. The Revolving Account for the Issuance of Special License Plates is hereby created as a special account in the State Highway Fund. An amount equal to \$35 of the fee received by the Department for the initial issuance of a special license plate, not including any additional fee which may be added to generate financial support for a particular cause or charitable organization, must be deposited in the State Highway Fund for credit to the Account.

2. The Department shall use the money in the Account to:

(a) Pay the expenses involved in issuing special license plates; and
(b) Purchase improved and upgraded technology, including, without limitation, digital technology for the production of special license plates, to ensure that special license plates are produced in the most efficient manner possible.

3. Money in the Account must be used only for the purposes specified in subsection 2.

4. At the end of each fiscal year, the State Controller shall transfer from the Account to the State Highway Fund an amount of money equal to the balance in the Account which exceeds \$50,000.

(Added to NRS by 1999, 779; A 2001, 1837; 2003, 3067, 3346; 2009, 1029)

NRS 482.181 Governmental services taxes: Certification of amount collected each month; distribution. [Effective through June 30, 2013.]

1. Except as otherwise provided in subsection 5, after deducting the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of NRS 482.180, and the amount transferred to the State General Fund pursuant to NRS 482.182, the Department shall certify monthly to the State Board of Examiners the amount of the basic and supplemental governmental services taxes collected for each county by the Department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.043, 371.045 and 371.047.

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the Fiscal Year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The Department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS, the amount determined for each county based on the following percentages:

Carson City	1.07 percent	Lincoln.....	3.12 percent
Churchill	5.21 percent	Lyon.....	2.90 percent
Clark	22.54 percent	Mineral.....	2.40 percent
Douglas	2.52 percent	Nye.....	4.09 percent
Elko.....	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey.....	0.19 percent
Eureka.....	3.10 percent	Washoe	12.24 percent
Humboldt	8.25 percent	White Pine	5.66 percent
Lander.....	3.88 percent		

(2) For all other basic and supplemental governmental services tax received or collected by the Department, the amount attributable to each county based on the county of registration of the vehicle for which the tax was paid.

(d) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; 1999, 664, 1216; 2001, 307, 1001; 2001 Special Session, 145, 160; 2003, 18, 1313; 2009, 2080, 2194)

REVISER'S NOTE.

Ch. 244, Stats. 2003, which amended subsection 3 of NRS 482.181 to revise the formula for distribution of the basic governmental services tax to county school districts, contains the following provisions not included in NRS:

"1. The amendatory provisions of section 1 of this act [NRS 482.181] do not apply to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of a local government, special district or enterprise district, including, without limitation, bonds, medium-term financing, letters of credit and any other financial obligation, until all such obligations have been discharged in full or provision for their payment and redemption has been fully made.

2. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Special district" has the meaning ascribed to it in NRS 360.650."

ATTORNEY GENERAL'S OPINIONS.

Distribution percentages to be obtained from department of taxation; department of motor vehicles lacks authority to change distribution of receipts unilaterally. In carrying out its duties pursuant to NRS 482.181, the department of motor vehicles should, each fiscal year, obtain from the department of taxation the distribution percentages for the governmental services tax and the supplemental governmental services tax. The department of motor vehicles has no authority to alter the distribution of the receipts of such taxes absent a directive from the department of taxation. AGO 2002-07 (2-13-2002)

NRS 482.181 Governmental services taxes: Certification of amount collected each month; distribution. [Effective July 1, 2013.]

1. Except as otherwise provided in subsection 5, after deducting the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of NRS 482.180, and the amount transferred to the State Highway Fund pursuant to NRS 482.182, the Department shall certify monthly to the State Board of Examiners the amount of the basic and supplemental governmental services taxes collected for each county by the Department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.043, 371.045 and 371.047.

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the Fiscal Year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The Department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS, the amount determined for each county based on the following percentages:

Carson City	1.07 percent	Lincoln.....	3.12 percent
Churchill	5.21 percent	Lyon.....	2.90 percent
Clark	22.54 percent	Mineral.....	2.40 percent
Douglas	2.52 percent	Nye.....	4.09 percent
Elko.....	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey	0.19 percent
Eureka.....	3.10 percent	Washoe	12.24 percent
Humboldt.....	8.25 percent	White Pine	5.66 percent
Lander.....	3.88 percent		

(2) For all other basic and supplemental governmental services tax received or collected by the Department, the amount attributable to each county based on the county of registration of the vehicle for which the tax was paid.

(d) "Special district" has the meaning ascribed to it in NRS 360.650.

(Added to NRS by 1985, 731; A 1987, 1693, 1724; 1989, 1882; 1991, 43; 1995, 180, 2183, 2747; 1997, 604, 1587, 1589, 2565, 2566, 2567, 3301, 3299; 1999, 664, 1216; 2001, 307, 1001; 2001 Special Session, 145, 160; 2003, 18, 1313; 2009, 2080, 2194, 2196, effective July 1, 2013)

NRS 482.182 Governmental services taxes: Transfer of certain amount from proceeds to State General Fund. [Effective through June 30, 2013.]

1. After deducting the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of NRS 482.180 and before carrying out the provisions of NRS 482.181 each month, the Department shall direct the State Controller to transfer to the State General Fund from the proceeds of the basic governmental services tax collected by the Department and its agents during the preceding month the amounts indicated pursuant to this section.

2. Except as otherwise provided in subsection 3, the amount required to be transferred pursuant to subsection 1 from the proceeds of the basic governmental services tax imposed on vehicles depreciated in accordance with:

(a) Subsection 1 of NRS 371.060 based upon an age of:

- (1) One year, is a sum equal to 11 percent of those proceeds;
- (2) Two years, is a sum equal to 12 percent of those proceeds;
- (3) Three years, is a sum equal to 13 percent of those proceeds;
- (4) Four years, is a sum equal to 15 percent of those proceeds;
- (5) Five years, is a sum equal to 18 percent of those proceeds;
- (6) Six years, is a sum equal to 22 percent of those proceeds;
- (7) Seven years, is a sum equal to 29 percent of those proceeds;
- (8) Eight years, is a sum equal to 40 percent of those proceeds; and
- (9) Nine years or more, is a sum equal to 67 percent of those proceeds; and

(b) Subsection 2 of NRS 371.060 based upon an age of:

- (1) One year, is a sum equal to 12 percent of those proceeds;
- (2) Two years, is a sum equal to 14 percent of those proceeds;
- (3) Three years, is a sum equal to 18 percent of those proceeds;
- (4) Four years, is a sum equal to 21 percent of those proceeds;
- (5) Five years, is a sum equal to 26 percent of those proceeds;
- (6) Six years, is a sum equal to 30 percent of those proceeds;
- (7) Seven years, is a sum equal to 33 percent of those proceeds;
- (8) Eight years, is a sum equal to 37 percent of those proceeds;
- (9) Nine years, is a sum equal to 40 percent of those proceeds; and
- (10) Ten years or more, is a sum equal to 43 percent of those proceeds.

3. The amount required to be transferred pursuant to subsection 1 from the proceeds of the basic governmental services tax imposed on vehicles to which the minimum amount of that tax applies pursuant to paragraph (b) of subsection 3 of NRS 371.060 is a sum equal to 63 percent of those proceeds.

(Added to NRS by 2009, 2193)