

CHAPTER 21

MISCELLANEOUS AND ADDITIONAL TAXES

Additional Sales Tax

- 21.010 Imposition of additional sales tax.
- 21.020 Enactment of provisions of chapter 374 of NRS.
- 21.030 Short title.
- 21.040 Legislative finding and declaration.
- 21.050 Definitions.
- 21.060 "Business" defined.
- 21.070 "Gross receipts" defined.
- 21.080 "In the county" defined.
- 21.090 "Occasional sale" defined.
- 21.100 "Purchase" defined.
- 21.110 "Retail sale" and "sale at retail" defined.
- 21.120 "Retailer" defined.
- 21.130 "Sale" defined.
- 21.140 "Sales price" defined.
- 21.150 "Seller" defined.
- 21.160 "Storage" defined.
- 21.170 "Storage" and "use": Exclusion.
- 21.180 "Tangible personal property" defined.
- 21.190 "Taxpayer" defined.
- 21.200 "Vehicle defined."

Sales Tax: Imposition and Rate

- 21.210 Imposition and rate.
- 21.220 Procedure for computing tax on sale of vehicle by seller who is not required to be registered.
- 21.230 Schedule of depreciation for tax on sale of vehicle.
- 21.240 Method of collection.
- 21.250 Inference by retailer of his assumption or absorption of tax prohibited; penalty.
- 21.260 Separate display of tax from list or other price.

Sales Tax: Permits; Resale Certificates

- 21.270 Application for permit required: Form; contents; exception.
- 21.280 Fee for permit.
- 21.290 Issuance and display of permit; assignability.
- 21.300 Fee for reinstatement of suspended or revoked permit.

- 21.310 Revocation or suspension of permit: Procedure; limitation on issuance of new permit.
- 21.320 Presumption of taxability; resale certificate.
- 21.330 Effect of resale certificate.
- 21.340 Form and contents of resale certificate.
- 21.350 Liability of purchaser giving resale certificate.
- 21.360 Improper use of resale certificate; penalty.
- 21.370 Resale certificate: Commingled fungible goods.

Use Tax: Imposition and Rate; Resale Certificates

- 21.380 Imposition and rate.
- 21.390 Liability for tax; extinguishment of liability.
- 21.400 Collection by retailer; purchaser's receipt.
- 21.410 Tax as debt to county.
- 21.420 Advertisement of assumption or absorption of tax by retailer unlawful.
- 21.430 Tax must be displayed separately from price.
- 21.440 Unlawful acts.
- 21.450 Registration of retailers.
- 21.460 Presumption of purchase for use; resale certificate.
- 21.470 Effect of resale certificate.
- 21.480 Form and contents of resale certificate.
- 21.490 Liability of purchaser giving resale certificate for use of article bought for resale.
- 21.500 Resale certificate: Commingled fungible goods.
- 21.510 Presumption of purchase from retailer.
- 21.520 Presumption of use: Out-of-state delivery.

Exemptions

- 21.530 "Exempted from the taxes imposed by this chapter" defined.
- 21.540 Constitutional and statutory exemptions.
- 21.550 Proceeds of mines.
- 21.560 Fuel used to propel motor vehicle.
- 21.570 Animals and plants intended for human consumption; feed; fertilizer.
- 21.580 Prosthetic devices; appliances and supplies relating to ostomy; products for hemodialysis; ophthalmic or ocular devices; medicine.
- 21.590 Food for human consumption exempted.
- 21.600 Meals and food products sold to students or teachers by school, organization of students or parent-teacher association.
- 21.610 Textbooks sold within University of Nevada System.
- 21.620 Containers.
- 21.630 Gas, electricity and water.

- 21.640 Domestic fuels.
- 21.650 Personal property used for performance of contract on public works.
- 21.660 Personal property used for performance of certain written contracts.
- 21.670 Newspapers.
- 21.680 Manufactured homes and mobile homes.
- 21.685 Aircraft and major components of aircraft.
- 21.690 Occasional sales.
- 21.700 Personal property sold to United States; state; subdivision or religious eleemosynary organization.
- 21.710 Personal property loaned or donated to United States, state, political subdivision or religious or eleemosynary organization.
- 21.720 Sale to common carriers.
- 21.730 Property shipped outside state pursuant to sales contract.
- 21.740 Personal property sold to or used by contractor who is constituent part of governmental, religious or charitable entity.
- 21.750 Property on which tax on retail sale paid.
- 21.760 Liability of purchaser who uses property declared exempt for purpose not exempt.

Returns and Payments

- 21.770 Due date of taxes.
- 21.780 Return: Time for filing; persons required to file; signatures.
- 21.790 Contents of return.
- 21.800 Reimbursement to taxpayer for collection of tax.
- 21.810 Delivery of return; remittance.
- 21.820 Periods for returns.
- 21.830 Presumption of payment: Certificate of ownership for used manufactured home or used mobile home.
- 21.840 Lease and rental receipts: Reporting; payment.
- 21.850 Affixing, canceling of revenue stamps.
- 21.860 Extension of time for filing return and paying tax.
- 21.870 Deferral of payment.

Deficiency Determination

- 21.880 Recomputation of tax; determination on discontinuance of business.
- 21.890 Offsetting of overpayments; computation of interest.
- 21.900 Penalty for deficiency resulting from fraud or intent to evade.

- 21.910 Notice of determination; service by mail complete upon deposit with postal service.
- 21.920 Time within which notice of determination must be mailed; consent to later mailing of notice.

Determinations When No Return Made

- 21.930 Estimate and computation by department; discontinuance of business.
- 21.940 Offsets: Computation; interest.
- 21.950 Interest on amount of determination.
- 21.960 Penalty for failure to file return resulting from fraud or intent to evade.
- 21.970 Notice of estimate, determination and penalty: Service.

Redeterminations

- 21.980 Petition for redetermination: Time to file.
- 21.990 Oral hearing: Notice; continuances.
- 21.1000 Change in determined amount.
- 21.1010 Finality of department's order or decision.
- 21.1020 Date on which determined amount is due; penalty.
- 21.1030 Service of notice.

Security for the Tax

- 21.1040 Authority of department; amount; sales; return of surplus.

Suit for the Tax

- 21.1050 Limitation on time.
- 21.1060 Attorney general to prosecute action; provisions of NRS, N.R.C.P., N.R.A.P. applicable.
- 21.1070 Issuance of writ of attachment without bond or affidavit.
- 21.1080 Evidentiary effect of certificate showing delinquency.
- 21.1090 Manner of service of process.

Judgment for the Tax

- 21.1100 Application for summary judgment: Filing of certificate of delinquency.
- 21.1110 Entry of judgment by county clerk.
- 21.1120 Filing of abstract or copy of judgment with county recorder; creation; duration and extension of lien.
- 21.1130 Execution: Issuance; sale.

Lien for the Tax

- 21.1140 Recordation of certificate of delinquency: Resulting lien; duration and extension.
- 21.1150 Department may release or subordinate lien.
- 21.1160 Evidentiary effect of certificate of release or subordination.

Warrant for Collection of the Tax

- 21.1170 Issuance; effect; levy and sale.
- 21.1180 Fees for services of sheriff; approval of fees for publication in newspaper.
- 21.1190 Liability for fees of sheriff; collection.

Payment on Termination of Business and Successor's Liability

- 21.1200 Successor or assignee to withhold tax from purchase price.
- 21.1210 Liability of purchaser for failure to withhold sufficient amount; release.

Overpayments and Refunds

- 21.1220 Certification of excess amount collected; credit and refund; overpayment of use tax by purchaser.
- 21.1230 Limitations on claims for refund or credit.
- 21.1240 Credit or refund of tax for business within zone for economic development.
- 21.1250 Credit or refund for use tax: Reimbursement of vendor for sales tax.
- 21.1260 Form and contents of claim for credit or refund.
- 21.1270 Failure to file claim constitutes waiver.
- 21.1280 Service of notice of disallowance of claim.
- 21.1290 Interest on overpayments.
- 21.1300 Disallowance of interest.
- 21.1310 Injunction or other process to prevent collection of tax prohibited.
- 21.1320 Action for refund: Claim as condition precedent.
- 21.1330 Action for refund: Time to sue; venue of action; waiver.
- 21.1340 Right of action on failure of department to mail notice.
- 21.1350 Judgment for plaintiff: Credits; refund of balance.
- 21.1360 Allowance of interest.
- 21.1370 Standing to recover.
- 21.1380 Recovery of erroneous refunds: Action; jurisdiction and venue.

- 21.1390 District attorney to prosecute action for recovery of erroneous refund; applicability of NRS, N.R.C.P. and N.R.A.P.
- 21.1400 Cancellation of illegal determination: Procedure; limitation.

Administration

- 21.1410 Enforcement by department; adoption of regulations.
- 21.1420 Construction of "retailer maintaining place of business in county."
- 21.1430 Employment of accountants, investigators and other persons; delegation of authority.
- 21.1440 Certain broadcasters, printers, advertising firms, distributors and publishers deemed agents and retailers maintaining a place of business in this state.
- 21.1450 Records to be kept by sellers, retailers and others.
- 21.1460 Examination of records; investigation of business.
- 21.1470 Reports for administering tax on use: Contents.

Violations

- 21.1480 Disclosure of information unlawful; exceptions.
- 21.1490 Failure to make return or furnish data.
- 21.1500 False or fraudulent return.
- 21.1510 Other violations of chapter.

Miscellaneous

- 21.1520 Statute of limitations.
- 21.1530 Application of doctrine of res judicata.
- 21.1540 Sales and use tax account: Remittances; deposits; transfers.
- 21.1550 Remedies of county are cumulative.
- 21.1560 Department's authority to act for counties.
- 21.1570 Indian reservations and colonies: Imposition and collection of sales tax.
- 21.1580 Indian reservations and colonies: Restriction on collection of tax by department.
- 21.1590 Rights of Indians not abridged.
- 21.1600 Effect of subsequent amendments to chapter 374 of NRS.

Additional Governmental Services Tax

21.1610 Imposition of governmental services tax.

Additional Gaming License Fees

21.1620 Imposition of additional gaming license fees.

Additional Real Property Transfer Tax

21.1630 Imposition of additional real property transfer tax.
21.1640 Enactment of chapter 375 of NRS.
21.1650 Definitions.
21.1660 Imposition and rate.
21.1670 Collection.
21.1680 Declaration of value.
21.1690 Disposition of proceeds.
21.1700 Regulations.
21.1710 Exemptions.
21.1720 Recording prohibited when tax not paid.
21.1730 Penalty for falsifying value.
21.1740 Effect of amendments to chapter 375 of NRS.

Additional Tax Ad Valorem

21.1750 Imposition of additional tax ad valorem.

District Court Filing Fees

21.1760 District court filing fees.

Additional Sales Tax

21.010 Imposition of additional sales tax.

1. There is hereby imposed, in addition to all other taxes imposed on gross receipts, a tax of one-quarter of 1 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 Washoe County.

2. The tax imposed pursuant to subsection 1 applies throughout

Washoe County, including incorporated cities.

3. Prior to the effective date of this ordinance, the board of county commissioners shall contract with the department of taxation to perform all functions incident to the administration or operation of the tax imposed pursuant to subsection 2.

['2, Ord. No. 833]

21.020 Enactment of provisions of chapter 374 of NRS. Sections 21.030 to 21.1590, inclusive, of this ordinance are hereby enacted pursuant to paragraph (a) of subsection 3 of section 29 of chapter 491, Statutes of Nevada 1991.

['3, Ord. No. 833]

21.030 Short title. This chapter shall be known and may be cited as the Local School Support Tax Law.

['4, Ord. No. 833]

21.040 Legislative finding and declaration. The legislature, having carefully considered the needs of the public school system and the financial resources of the State of Nevada, and its several classes of local governments, has found and declared:

1. That sound principles of government require an increased contribution by the local district, which controls its schools, to their support.

2. That such an increase equitably should not and economically cannot be provided through an increase in the tax upon property.

3. That there is no other object of taxation, except retail sales, which is so generally distributed among the several school districts in proportion to their respective population and wealth as to be suitable for the imposition of a tax in each school district for the support of its local schools.

4. That it is therefore necessary to impose, in addition to the sales and use taxes enacted in 1955 to provide revenue for the State of Nevada, a separate tax upon the privilege of selling tangible personal property at retail in each county to provide revenue for the school district comprising such county.

5. That in order to avoid imposing unfair competitive hardships upon merchants in the several counties, it is necessary that such additional tax be imposed:

(a) At the same rate in each county; and

(b) Upon tangible personal property purchased outside this state for use within the state.

6. That the imposition of such tax at a mandatory and uniform rate throughout the counties of the state makes such tax a fair counterpart to the mandatory property tax levy which it is designed to supplement.

7. That the tax collected upon property purchased outside the state which cannot for this reason be returned to its county of

origin, can best serve its purpose of supporting local schools if it is channeled to the several school districts through the state distributive school account in the state general fund.

8. That the convenience of the public and of retail merchants will best be served by imposing the local school support tax upon exactly the same transactions, requiring the same reports and making such tax parallel in all respects to the sales and use taxes.

['5, Ord. No. 833]

21.050 Definitions. Except where the context otherwise requires, the definitions given in sections 21.060 to 21.200, inclusive, govern the construction of this chapter.

['6, Ord. No. 833]

21.060 "Business" defined. "Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

['7, Ord. No. 833]

21.070 "Gross receipts" defined.

1. "Gross receipts" means the total amount of the sale or lease or rental price, as the case may be, of the retail sales of retailers, valued in money, whether received in money or otherwise, without any deduction on account of any of the following:

(a) The cost of the property sold. However, in accordance with such rules and regulations as the department may prescribe, a deduction may be taken if the retailer has purchased property for some other purpose than resale, has reimbursed his vendor for tax which the vendor is required to pay to the county or has paid the use tax with respect to the property, and has resold the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.

(b) The cost of the materials used, labor or service cost, interest paid, losses or any other expense.

(c) The cost of transportation of the property prior to its sale to the purchaser.

2. The total amount of the sale or lease or rental price includes all of the following:

(a) Any services that are a part of the sale.

(b) All receipts, cash, credits and property of any kind.

(c) Any amount for which credit is allowed by the seller to the purchaser.

3. "Gross receipts" does not include any of the following:

(a) Cash discounts allowed and taken on sales.

(b) Sale price of property returned by customers when the full sale price is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.

(c) The price received for labor or services used in installing or applying the property sold.

(d) The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.

(e) The amount of any allowance against the selling price given by a retailer for the value of:

(1) A used vehicle which is taken in trade on the purchase of another vehicle; or

(2) A used piece of farm machinery or equipment which is taken in trade on the purchase of another piece of farm machinery or equipment.

4. For purposes of the sales tax, if the retailers establish to the satisfaction of the department that the sales tax has been added to the total amount of the sale price and has not been absorbed by them, the total amount of the sale price shall be deemed to be the amount received exclusive of the tax imposed.

['8, Ord. No. 833]

21.080 "In the county" defined. "In the county" means within the exterior limits of Washoe County, and includes all territory within such limits owned by or ceded to the United States of America.

['9, Ord. No. 833]

21.090 "Occasional sale" defined.

1. "Occasional sale," except as otherwise provided in subsection 2, includes:

(a) A sale of property not held or used by a seller in the course of an activity for which he is required to hold a seller's permit, provided such sale is not one of a series of sales sufficient in number, scope and character to constitute an activity requiring the holding of a seller's permit.

(b) Any transfer of all or substantially all the property held or used by a person in the course of such an activity when after such transfer the real or ultimate ownership of such property is substantially similar to that which existed before such transfer.

2. The term does not include the sale of a vehicle other than the sale or transfer of a used vehicle to the seller's spouse, child, grandchild, parent, grandparent, brother or sister. For the purposes of this section, the relation of parent and child includes adoptive and illegitimate children and stepchildren.

3. For the purpose of this section, stockholders, bondholders, partners or other persons holding an interest in a corporation or other entity are regarded as having "real or ultimate ownership" of the property of such corporation or other entity.

['10, Ord. No. 833]

21.100 "Purchase" defined.

1. "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.

2. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a purchase.

3. A transfer for a consideration of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication, is also a purchase.

['11, Ord. No. 833]

21.110 "Retail sale" and "sale at retail" defined.

1. "Retail sale" or "sale at retail" means a sale for any purpose other than resale in the regular course of business of tangible personal property.

2. The delivery in the county of tangible personal property by an owner or former owner thereof or by a factor, or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business in the county, is a retail sale in the county by the person making the delivery. He shall include the retail selling price of the property in his gross receipts.

['12, Ord. No. 833]

21.120 "Retailer" defined.

1. "Retailer" includes:

(a) Every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.

(b) Every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use or other consumption.

(c) Every person making any retail sale of a vehicle or more than two retail sales of other tangible personal property during any 12-month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy.

2. When the department determines that it is necessary for the efficient administration of this chapter to regard any salesmen,

representatives, peddlers or canvassers as the agents of the dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers, the department may so regard them and may regard the dealers, distributors, supervisors or employers as retailers for purpose of this chapter.

['13, Ord. No. 833]

21.130 "Sale" defined.

1. "Sale" means and includes any transfer of title or possession, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.

2. "Transfer of possession," "lease," or "rental" includes only transactions found by the department to be in lieu of a transfer of title, exchange or barter.

3. "Sale" includes:

(a) The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish, either directly or indirectly, the materials used in the producing, fabricating, processing, printing or imprinting.

(b) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others.

(c) The furnishing, preparing, or serving for a consideration of food, meals or drinks.

(d) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.

(e) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication.

['14, Ord. No. 833]

21.140 "Sales price" defined.

1. "Sales price" means the total amount for which tangible property is sold, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

(a) The cost of the property sold.

(b) The cost of the materials used, labor or service cost, interest charged, losses, or any other expenses.

(c) The cost of transportation of the property before its purchase.

2. The total amount for which property is sold includes all of the following:

(a) Any services that are a part of the sale.

(b) Any amount for which credit is given to the purchaser by the seller.

3. "Sales price" does not include any of the following:

(a) Cash discounts allowed and taken on sales.

(b) The amount charged for property returned by customers when the entire amount charged therefor is refunded either in cash or credit; but this exclusion does not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.

(c) The amount charged for labor or services rendered in installing or applying the property sold.

(d) The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.

(e) The amount of any tax imposed by the State of Nevada upon or with respect to the storage, use or other consumption of tangible personal property purchased from any retailer.

(f) The amount of any allowance against the selling price given by a retailer for the value of a used vehicle which is taken in trade on the purchase of another vehicle.

4. For the purpose of a sale of a vehicle by a seller who is not required to be registered with the department of taxation, the sales price is the value established in the manner set forth in section 21.220.

['15, Ord. No. 833]

21.150 "Seller" defined. "Seller" includes every person engaged in the business of selling tangible personal property of a kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax.

['16, Ord. No. 833]

21.160 "Storage" defined. "Storage" includes any keeping or retention in the county for any purpose except sale in the regular course of business or subsequent use solely outside the county of tangible personal property purchased from a retailer.

['17, Ord. No. 833]

21.170 "Storage" and "use": Exclusion. "Storage" and "use" do not include the keeping, retaining or exercising any right or power over tangible personal property for the purpose of subsequently transporting it outside the state for use thereafter solely outside

the state, or for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into, other tangible personal property to be transported outside the state and thereafter used solely outside the state.

['18, Ord. No. 833]

21.180 "Tangible personal property" defined. "Tangible personal property" means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

['19, Ord. No. 833]

21.190 "Taxpayer" defined. "Taxpayer" means any person liable for tax under this chapter.

['20, Ord. No. 833]

21.200 "Vehicle" defined. "Vehicle" has the meaning ascribed to it in NRS 482.135.

['21, Ord. No. 833]

Sales Tax: Imposition and Rate

21.210 Imposition and rate. For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of 1.5 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in a county.

['22, Ord. No. 833]

21.220 Procedure for computing tax on sale of vehicle by seller who is not required to be registered.

1. For the purposes of this section, "authorized appraisal" means an appraisal of the value of a motor vehicle made by:

(a) An employee of the department of motor vehicles and public safety on its behalf;

(b) A county assessor or his employee as an agent of the department of motor vehicles and public safety; or

(c) A person licensed by the department of motor vehicles and public safety as a dealer, rebuilder or automobile wrecker.

2. When computing the tax on the sale of a vehicle by a seller who is not required to be registered by the department of taxation, the department of motor vehicles and public safety or county assessor as an agent of the department of taxation shall, if an authorized appraisal is submitted:

(a) Require the submission of a notarized copy of the bill of sale for the particular vehicle; and

(b) Use as the vehicle's sales price the amount stated on the

authorized appraisal, the cost of the vehicle as evidenced by the copy of the bill of sale or \$100, whichever is greater.

3. The department of motor vehicles and public safety shall establish and make available a form for an authorized appraisal.

4. The department of motor vehicles and public safety shall retain a copy of the appraisal and bill of sale considered pursuant to subsection 2 with its record of the collection of the tax.

5. A fee which does not exceed \$10 may be charged and collected for each authorized appraisal made. Any money so collected by the department of motor vehicles and public safety for such an appraisal made by its employees must be deposited with the state treasurer to the credit of the motor vehicle fund. Any money so collected by the county assessor must be deposited with the county treasurer to the credit of the county's general fund.

6. If an authorized appraisal is not submitted, the department of motor vehicles and public safety or the county assessor as an agent of the department of taxation shall establish the sales price as a value which is based on the depreciated value of the vehicle as determined in accordance with the schedule in section 21.230. To determine the original price from which the depreciation is calculated, the department of motor vehicles and public safety shall use:

(a) The manufacturer's suggested retail price in Nevada, excluding options and extras, as of the time the particular make and year model is first offered for sale in Nevada;

(b) If the vehicle is specially constructed, the original retail price to the original purchaser of the vehicle as evidenced by such document or documents as the department may require;

(c) The procedures set forth in subsections 3 and 4 of NRS 371.050; or

(d) If none of these applies, its own estimate from any available information.

['23, Ord. No. 833]

21.230 Schedule of depreciation for tax on sale of vehicle.

1. Except as provided in subsection 2, for the purpose of computing the tax on the sale of a vehicle by a seller who is not required to be registered with the department in the manner provided for in subsection 6 of section 21.220, a vehicle must be depreciated according to the following schedule:

<u>Age</u>	<u>Percentage of Initial Value</u>
New	100 percent
1 year	85 percent
2 years	75 percent
3 years	65 percent

4 years	60 percent
5 years	55 percent
6 years	50 percent
7 years	45 percent
8 years	40 percent
9 years	35 percent
10 years	30 percent
11 years	25 percent
12 years	20 percent
13 years	15 percent
14 years or more	10 percent

2. The amount of depreciation calculated under subsection 1 must be rounded to the nearest whole multiple of \$20 and the depreciated value must not be reduced below \$100.

['24, Ord. No. 833]

21.240 Method of collection. The tax hereby imposed shall be collected by the retailer from the consumer insofar as it can be done.

['25, Ord. No. 833]

21.250 Inference by retailer of his assumption or absorption of tax prohibited; penalty.

1. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.

2. Any person violating any provision of this section is guilty of a misdemeanor.

['26, Ord. No. 833]

21.260 Separate display of tax from list or other price. The department may by regulation provide that the amount collected by the retailer from the consumer in reimbursement of the tax be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

['27, Ord. No. 833]

Sales Tax: Permits; Resale Certificates

21.270 Application for permit required: Form; contents; exception.

1. Every person desiring to engage in or conduct business as a seller within the county shall file with the department an application for a permit for each place of business, unless he intends

to sell vehicles and will make fewer than three retail sales of vehicles during any 12-month period.

2. Every application for a permit must:

(a) Be made upon a form prescribed by the department.

(b) Set forth the name under which the applicant transacts or intends to transact business and the location of his place or places of business.

(c) Set forth such other information as the department may require.

3. The application must be signed by the owner if he is a natural person; in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application, to which must be attached the written evidence of his authority.

['28, Ord. No. 833]

21.280 Fee for permit. At the time of making an application, the applicant shall pay to the department a permit fee of \$1 for each permit.

['29, Ord. No. 833]

21.290 Issuance and display of permit; assignability. After compliance with sections 21.270, 21.280 and 21.1040 by the applicant, the department shall grant and issue to each applicant a separate permit for each place of business within the county. A permit shall not be assignable, and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

['30, Ord. No. 833]

21.300 Fee for reinstatement of suspended or revoked permit. A seller whose permit has been previously suspended or revoked shall pay the department a fee of \$1 for the renewal or issuance of a permit.

['31, Ord. No. 833]

21.310 Revocation or suspension of permit: Procedure; limitation on issuance of new permit.

1. Whenever any person fails to comply with any provision of this chapter relating to the sales tax or any regulation of the department relating to the sales tax prescribed and adopted under this chapter, the department, after a hearing of which the person was given prior notice of at least 10 days in writing specifying the time and place of the hearing and requiring him to show cause why his permit or permits should not be revoked, may revoke or suspend any one or more of the permits held by the person.

2. The department shall give to the person written notice of the suspension or revocation of any of his permits.

3. The notices may be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

4. The department shall not issue a new permit after the revocation of a permit unless it is satisfied that the former holder of the permit will comply with the provisions of this chapter relating to the sales tax and the regulations of the department.

['32, Ord. No. 833]

21.320 Presumption of taxability; resale certificate. For the purpose of the proper administration of this chapter and to prevent evasion of the sales tax it shall be presumed that all gross receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property is not a sale at retail is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

['33, Ord. No. 833]

21.330 Effect of resale certificate. The certificate relieves the seller from the burden of proof only if taken in good faith from a person who is engaged in the business of selling tangible personal property and who holds the permit provided for in sections 21.270 to 21.370, inclusive, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

['34, Ord. No. 833]

21.340 Form and contents of resale certificate.

1. The certificate shall:

- (a) Be signed by and bear the name and address of the purchaser.
- (b) Indicate the number of the permit issued to the purchaser.
- (c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.

2. The certificate shall be substantially in such form as the department may prescribe.

['35, Ord. No. 833]

21.350 Liability of purchaser giving resale certificate. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the use shall be taxable to the purchaser as of the time the property is first used by him, and the sales price of the property to him shall be deemed the measure of the tax. Only when there is an unsatisfied use tax liability on this

basis shall the seller be liable for sales tax with respect to the sale of the property to the purchaser. If the sole use of the property other than retention, demonstration or display in the regular course of business is the rental of the property while holding it for sale, the purchaser may elect to include in his gross receipts the amount of the rental charged rather than the sales price of the property to him.

['36, Ord. No. 833]

21.360 Improper use of resale certificate; penalty. Any person who gives a resale certificate for property which he knows at the time of purchase is not to be resold by him in the regular course of business for the purpose of evading payment to the seller of the amount of the tax applicable to the transaction is guilty of a misdemeanor.

['37, Ord. No. 833]

21.370 Resale certificate: Commingled fungible goods. If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall not be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

['38, Ord. No. 833]

Use Tax: Imposition and Rate; Resale Certificates

21.380 Imposition and rate.

1. An excise tax is hereby imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer for storage, use or other consumption in the county at the rate of 1.5 percent of the sales price of the property.

2. The tax is imposed on all property which was acquired out of state in a transaction which would have been a taxable sale if it had occurred within this state.

['39, Ord. No. 833]

21.390 Liability for tax; extinguishment of liability. Every person storing, using or otherwise consuming in the county tangible personal property purchased from a retailer is liable for the tax. His liability is not extinguished until the tax has been paid to the county, except that a receipt, from a retailer maintaining a place of business in the county or from a retailer who is authorized by the department under such regulations as it may prescribe, to collect the tax and who

is, for the purposes of this chapter relating to the use tax, regarded as a retailer maintaining a place of business in the county, given to the purchaser pursuant to section 21.400 is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

['40, Ord. No. 833]

21.400 Collection by retailer; purchaser's receipt. Every retailer maintaining a place of business in the county and making sales of tangible personal property for storage, use or other consumption in the county, not exempted under sections 21.530 to 21.760, inclusive, shall, at the time of making the sales or, if the storage, use or other consumption of the tangible personal property is not then taxable hereunder, at the time the storage, use or other consumption becomes taxable, collect the tax from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the department.

['41, Ord. No. 833]

21.410 Tax as debt to county. The tax required to be collected by the retailer constitutes a debt owed by the retailer to the county.

['42, Ord. No. 833]

21.420 Advertisement of assumption or absorption of tax by retailer unlawful. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.

['43, Ord. No. 833]

21.430 Tax must be displayed separately from price. The tax required to be collected by the retailer from the purchaser shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales.

['44, Ord. No. 833]

21.440 Unlawful acts. Any person violating section 21.400, 21.420 or 21.430 is guilty of a misdemeanor.

['45, Ord. No. 833]

21.450 Registration of retailers. Every retailer selling tangible personal property for storage, use or other consumption in the county shall register with the department and give:

1. The name and address of all agents operating in the county.

2. The location of all distribution or sales houses or offices or other places of business in the county.

3. Such other information as the department may require.

['46, Ord. No. 833]

21.460 Presumption of purchase for use; resale certificate. For the purpose of the proper administration of this chapter and to prevent evasion of the use tax and the duty to collect the use tax, it shall be presumed that tangible personal property sold by any person for delivery in the county is sold for storage, use or other consumption in the county until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

['47, Ord. No. 833]

21.470 Effect of resale certificate. The certificate relieves the person selling the property from the burden of proof only if taken in good faith from a person who is engaged in the business of selling tangible personal property and who holds the permit provided for by sections 21.170 to 21.370, inclusive, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

['48, Ord. No. 833]

21.480 Form and contents of resale certificate.

1. The certificate shall:

(a) Be signed and bear the name and address of the purchaser.

(b) Indicate the number of the permit issued to the purchaser.

(c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.

2. The certificate shall be substantially in such form as the department may prescribe.

['49, Ord. No. 833]

21.490 Liability of purchaser giving resale certificate for use of article bought for resale. If a purchaser who gives a certificate makes any storage or use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the storage or use is taxable as of the time the property is first so stored or used. If the sole use of the property, other than retention, demonstration or display in the regular course of business, is the rental of the property while holding it for sale, the purchaser may elect to pay the tax on the use measured by the amount of the rental charged rather than the sales price of the

property to him.

['50, Ord. No. 833]

21.500 Resale certificate: Commingled fungible goods. If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

['51, Ord. No. 833]

21.510 Presumption of purchase from retailer. It shall be further presumed that tangible personal property shipped or brought to the county by the purchaser after July 1, 1967, was purchased from a retailer on or after July 1, 1967, for storage, use or other consumption in the county.

['52, Ord. No. 833]

21.520 Presumption of use: Out-of-state delivery.

1. On and after July 1, 1967, it shall be further presumed that tangible personal property delivered outside this state to a purchaser known by the retailer to be a resident of the county was purchased from a retailer for storage, use or other consumption in the county and stored, used or otherwise consumed in the county.

2. This presumption may be controverted by:

(a) A statement in writing, signed by the purchaser or his authorized representative, and retained by the vendor, that the property was purchased for use at a designated point or points outside this state.

(b) Other evidence satisfactory to the department that the property was not purchased for storage, use or other consumption in this state.

['53, Ord. No. 833]

Exemptions

21.530 "Exempted from the taxes imposed by this chapter" defined. "Exempted from the taxes imposed by this chapter," as used in sections 21.530 to 21.760, inclusive, means exempted from the computation of the amount of taxes imposed.

['54, Ord. No. 833]

21.540 Constitutional and statutory exemptions. There are exempted from the taxes imposed by this chapter the gross receipts

from the sale of, and the storage, use or other consumption in the county of, tangible personal property the gross receipts from the sale of which, or the storage, use or other consumption of which, this state is prohibited from taxing under the constitution or laws of the United States or under the constitution of this state.

['55, Ord. No. 833]

21.550 Proceeds of mines. There are exempted from the taxes imposed by this chapter the gross receipts from the sale of, and the storage, use or other consumption in a county of, the proceeds of mines which are subject to taxes levied pursuant to chapter 362 of NRS.

['56, Ord. No. 833]

21.560 Fuel used to propel motor vehicle. There are exempted from the taxes imposed by this chapter the gross receipts from the sale and distribution of, and the storage, use or other consumption in the county of, any combustible gas, liquid or material of a kind used in an internal-combustion or diesel engine for the generation of power to propel a motor vehicle on the highways.

['57, Ord. No. 833]

21.570 Animals and plants intended for human consumption; feed; fertilizer. There are exempted from the taxes imposed by this chapter the gross receipts from sales of, and the storage, use or other consumption of:

1. Any form of animal life of a kind the products of which ordinarily constitute food for human consumption.
2. Feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business.
3. Seeds and annual plants the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business.
4. Fertilizer to be applied to land the products of which are to be used as food for human consumption or sold in the regular course of business.

['58, Ord. No. 833]

21.580 Prosthetic devices; appliances and supplies relating to ostomy; products for hemodialysis; ophthalmic or ocular devices; medicine.

1. There are exempted from the taxes imposed by this chapter the gross receipts from sales and the storage, use or other consumption of:
 - (a) Prosthetic devices for human use.
 - (b) Appliances and supplies relating to an ostomy.

(c) Products for hemodialysis.

(d) Any ophthalmic or ocular device or appliance prescribed by a physician or optometrist.

(e) Medicines:

(1) Prescribed for the treatment of a human being by a person authorized to prescribe medicines, and dispensed on a prescription filled by a registered pharmacist in accordance with law;

(2) Furnished by a licensed physician, dentist or podiatrist to his own patient for the treatment of the patient;

(3) Furnished by a hospital for treatment of any person pursuant to the order of a licensed physician, dentist or podiatrist; or

(4) Sold to a licensed physician, dentist, podiatrist or hospital for the treatment of a human being.

2. "Medicine" means any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease or affliction of the human body and which is commonly recognized as a substance or preparation intended for such use.

3. "Medicine" does not include:

(a) Any auditory device or appliance.

(b) Articles which are in the nature of splints, bandages, pads, compresses, supports, dressings, instruments, crutches, canes, braces, devices or other mechanical, electronic, optical or physical equipment.

(c) Any alcoholic beverage, except where the alcohol merely provides a solution in the ordinary preparation of a medicine as defined by subsection 2.

4. Insulin furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed to be dispensed on prescription within the meaning of this section.

['59, Ord. No. 833]

21.590 Food for human consumption exempted.

1. There are exempted from the taxes imposed by this chapter the gross receipts from sales and the storage, use or other consumption of food for human consumption.

2. "Food for human consumption" does not include:

(a) Alcoholic beverages.

(b) Pet foods.

(c) Tonics and preparations.

(d) Prepared food intended for immediate consumption.

['60, Ord. No. 833]

21.600 Meals and food products sold to students or teachers by school, organization of students or parent-teacher association.

There are exempted from the taxes imposed by this chapter the gross receipts from the sale of, and the storage, use or other consumption

in a county of, meals and food products for human consumption served by public or private schools, school districts, student organizations and parent-teacher associations to the students or teachers of a school.

['61, Ord. No. 833]

21.610 Textbooks sold within University of Nevada System. There are exempted from the taxes imposed by this chapter the gross receipts from the sale of textbooks sold within the University of Nevada System.

['62, Ord. No. 833]

21.620 Containers.

1. There are exempted from the taxes imposed by this chapter the gross receipts from sales of, and the storage, use or other consumption in a county of:

(a) Nonreturnable containers when sold without the contents to persons who place the contents in the container and sell the contents together with the container.

(b) Containers when sold with the contents if the sales price of the contents is not required to be included in the measure of the taxes imposed by this chapter.

(c) Returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling.

2. As used in this section the term "returnable containers" means containers of a kind customarily returned by the buyer of the contents for reuse. All other containers are "nonreturnable containers."

['63, Ord. No. 833]

21.630 Gas, electricity and water. There are exempted from the taxes imposed by this chapter the gross receipts from the sales, furnishing or service of, and the storage, use or other consumption in the county of, gas, electricity and water when delivered to consumers through mains, lines or pipes.

['64, Ord. No. 833]

21.640 Domestic fuels. There are exempted from the taxes imposed by this chapter the gross receipts from the sale, furnishing or service of, and the storage, use or other consumption in the county of, any matter used to produce domestic heat by burning, including, without limitation, wood, coal, petroleum and gas.

['65, Ord. No. 833]

21.650 Personal property used for performance of contract on public works.

1. There are exempted from the taxes imposed by this chapter the

gross receipts from the sale of, and the storage, use or other consumption in the county of, tangible personal property used for the performance of a contract on public works executed prior to July 1, 1967.

2. There are exempted from the additional taxes imposed by amendment to this chapter the gross receipts from the sale of, and the storage, use or other consumption in a county of, tangible personal property used for the performance of a contract on public works which was executed prior to May 1, 1981, or for which a binding bid was submitted before that date if the bid was afterward accepted.

['66, Ord. No. 833]

21.660 Personal property used for performance of certain written contracts.

1. There are exempted from the taxes imposed by this chapter the gross receipts from the sale of, and the storage, use or other consumption in the county of, tangible personal property used for the performance of a written contract entered into prior to July 1, 1967.

2. There are exempted from the additional taxes imposed by amendment to this chapter the gross receipts from the sale of, and the storage, use or other consumption in the county of, tangible personal property used for the performance of a written contract for construction entered into prior to May 1, 1981.

['67, Ord. No. 833]

21.670 Newspapers. There are exempted from the taxes imposed by this chapter the gross receipts from the sale of, and the storage, use or other consumption in the county of, tangible personal property which becomes an ingredient or component part of any newspaper regularly issued at average intervals not exceeding 1 week in any such newspaper.

['68, Ord. No. 833]

21.680 Manufactured homes and mobile homes.

1. There are exempted from the taxes imposed by this chapter an amount equal to 40 percent of the gross receipts from the sales and storage, use or other consumption of new manufactured homes and new mobile homes.

2. There are exempted from the taxes imposed by this chapter the gross receipts from the sales and storage, use or other consumption of used manufactured homes and used mobile homes for which taxes under this chapter have been paid.

3. As used in this section:

(a) "Manufactured home" has the meaning ascribed to it in NRS 489.113;

(b) "Mobile home" has the meaning ascribed to it in NRS 489.120.

The term does not include a motor home as defined in NRS 482.071.
['69, Ord. No. 833]

21.685 Aircraft and major components of aircraft. There are exempted from the taxes imposed by this chapter the gross receipts from the sale of aircraft and major components of aircraft, such as engines and other components made for use only in aircraft, to an air carrier which:

1. Holds a certificate to engage in air transportation issued pursuant to 49 U.S.C. '1371 and is not solely a charter air carrier or a supplemental air carrier as described in Title 49 of the United States Code; and

2. Maintains its central office in Nevada and bases a majority of its aircraft in Nevada.

['70, Ord. No. 833]

21.690 Occasional sales. There are exempted from the taxes imposed by this chapter the gross receipts from occasional sales of tangible personal property and the storage, use or other consumption in the county of tangible personal property, the transfer of which to the purchaser is an occasional sale.

['71, Ord. No. 833]

21.700 Personal property sold to United States; state; political subdivision or religious eleemosynary organization. There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to:

1. The United States, its unincorporated agencies and instrumentalities.

2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.

3. The State of Nevada, its unincorporated agencies and instrumentalities.

4. Any county, city, district or other political subdivision of this state.

5. Any organization created for religious, charitable or eleemosynary purposes, provided that no part of the net earnings of any such organization inures to the benefit of any private shareholder or individual.

['72, Ord. No. 833]

21.710 Personal property loaned or donated to United States, state, political subdivision or religious or eleemosynary organization. There are exempted from the taxes imposed by this chapter on the storage, use or other consumption of tangible personal property any such property loaned or donated to:

1. The United States, its unincorporated agencies and instrumentalities.

2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.

3. The State of Nevada, its unincorporated agencies and instrumentalities.

4. Any county, city, district or other political subdivision of this state.

5. Any organization created for religious, charitable or eleemosynary purposes, provided that no part of the net earnings of any such organization inures to the benefit of any private shareholder or individual.

['73, Ord. No. 833]

21.720 Sale to common carriers. There are exempted from the computation of the amount of the sales tax the gross receipts from sales of tangible personal property to a common carrier, shipped by the seller via the purchasing carrier under a bill of lading, whether the freight is paid in advance or the shipment is made freight charges collect, to a point outside this state and the property is actually transported to the out-of-state destination for use by the carrier in the conduct of its business as a common carrier.

['74, Ord. No. 833]

21.730 Property shipped outside state pursuant to sales contract. There are exempted from the computation of the amount of the sales tax the gross receipts from any sale of tangible personal property which is shipped to a point outside this state pursuant to a contract of sale by delivery by the vendor to such point by means of:

1. Facilities operated by the vendor;
2. Delivery by the vendor to a carrier for shipment to a consignee at such point; or
3. Delivery by the vendor to a customs broker or forwarding agent for shipment outside this state.

['75, Ord. No. 833]

21.740 Personal property sold to or used by contractor who is constituent part of governmental, religious or charitable entity. The taxes imposed under this chapter apply to the sale to and the storage, use or other consumption in this state of tangible personal property by a contractor for a governmental, religious or charitable entity which is otherwise exempted from the tax, unless the contractor is a constituent part of that entity.

['76, Ord. No. 833]

21.750 Property on which tax on retail sale paid. The storage, use or other consumption in the county of property, the gross receipts from the sale of which are required to be included in the measure of the sales tax, is exempted from the use tax.

['77, Ord. No. 833]

21.760 Liability of purchaser who uses property declared exempt for purpose not exempt. If a purchaser certifies in writing to a seller that the property purchased will be used in a manner or for a purpose entitling the seller to regard the gross receipts from the sale as exempted by this chapter from the computation of the amount of the sales tax, and uses the property in some other manner or for some other purpose, the purchaser shall be liable for payment of sales tax as if he were a retailer making a retail sale of the property at the time of such use, and the cost of the property to him shall be deemed the gross receipts from such retail sale.

['78, Ord. No. 833]

Returns and Payments

21.770 Due date of taxes. Except as provided in section 21.820, the taxes imposed by this chapter are due and payable to the department monthly on or before the last day of the month next succeeding each month.

['79, Ord. No. 833]

21.780 Return: Time for filing; persons required to file; signatures.

1. On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the department in such form as the department may prescribe.

2. For purposes of the sales tax a return must be filed by every seller. For purposes of the use tax a return must be filed by every retailer maintaining a place of business in the county and by every person purchasing tangible personal property, the storage, use or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax.

3. Returns must be signed by the person required to file the return or by his authorized agent but need not be verified by oath.

['80, Ord. No. 833]

21.790 Contents of return.

1. For the purposes of the sales tax, the return shall show the gross receipts of the seller during the preceding reporting period. For purposes of the use tax, in case of a return filed by a retailer, the return shall show the total sales price of the property sold by him, the storage, use or consumption of which property became subject

to the use tax during the preceding reporting period.

2. In case of a return filed by a purchaser, the return shall show the total sales price of the property purchased by him, the storage, use or consumption of which became subject to the use tax during the preceding reporting period.

3. The return shall also show the amount of the taxes for the period covered by the return and such other information as the department deems necessary for the proper administration of this chapter.

['81, Ord. No. 833]

21.800 Reimbursement to taxpayer for collection of tax. The taxpayer shall deduct and withhold from the tax otherwise due from him 1.5 percent thereof to reimburse himself for the cost of collecting the tax.

['82, Ord. No. 833]

21.810 Delivery of return; remittance. The person required to file the return shall deliver the return together with a remittance of the amount of the tax due to the department.

['83, Ord. No. 833]

21.820 Periods for returns.

1. The reporting and payment period of a taxpayer whose taxable sales do not exceed \$10,000 per month is a calendar quarter.

2. The department, if it deems this action necessary in order to insure payment to or facilitate the collection by the county of the amount of taxes, may require returns and payment of the amount of taxes for periods other than calendar months or quarters, depending upon the principal place of business of the seller, retailer or purchaser as the case may be, or for other than monthly or quarterly periods.

['84, Ord. No. 833]

21.830 Presumption of payment: Certificate of ownership for used manufactured home or used mobile home.

1. If a certificate of ownership has been issued for a used manufactured home or used mobile home by the department of motor vehicles and public safety or the manufactured housing division of the department of commerce, it is presumed that the taxes imposed by this chapter have been paid with respect to that manufactured home or mobile home.

2. As used in this section, "manufactured home" and "mobile home" have the meanings ascribed to them in section 21.680.

['85, Ord. No. 833]

21.840 Lease and rental receipts: Reporting; payment. For the purposes of the sales tax, gross receipts from rentals or leases of tangible personal property shall be reported and the tax paid in accordance with such regulations as the department may prescribe.
['86, Ord. No. 833]

21.850 Affixing, canceling of revenue stamps. The department, if it deems it necessary to insure the collection of the taxes, may provide by regulation for the collection of the taxes by the affixing and canceling of revenue stamps and may prescribe the form and method of the affixing and canceling.
['87, Ord. No. 833]

21.860 Extension of time for filing return and paying tax. The department for good cause may extend for not to exceed 1 month the time for making any return or paying any amount required to be paid under this chapter.
['88, Ord. No. 833]

21.870 Deferral of payment.

1. Payment of the tax on the sale of capital goods for a sales price of \$100,000 or more may be deferred without interest in accordance with this section. If the sales price is:

(a) At least \$100,000 but less than \$350,000, the tax must be paid within 12 months.

(b) At least \$350,000 but less than \$600,000, the tax must be paid within 24 months.

(c) At least \$600,000 but less than \$850,000, the tax must be paid within 36 months.

(d) At least \$850,000 but less than \$1,000,000, the tax must be paid within 48 months.

(e) One million dollars or more, the tax must be paid within 60 months. Payment must be made in each month at a rate which is at least sufficient to result in payment of the total obligation within the permitted period.

2. A person may apply to the commission on economic development for such a deferment. If a purchase is made outside of the state from a retailer who is not registered with the department, an application for a deferment must be made in advance or, if the purchase has been made, within 60 days after the date on which the tax is due. If a purchase is made in this state from a retailer who is registered with the department and to whom the tax is paid, an application must be made within 60 days after the payment of the tax. If the application for a deferment is approved, the taxpayer is eligible for a refund of the tax paid.

3. The commission on economic development shall certify the person's eligibility for a deferment if:

(a) The purchase is consistent with the commission's plan for industrial development and diversification; and

(b) The commission determines that the deferment is a significant factor in the decision of the person to locate or expand a business in this state. Upon certification, the commission shall immediately forward the deferment to the Nevada tax commission.

4. Upon receipt of such a certification, the Nevada tax commission shall verify the sale, the price paid and the date of the sale and assign the applicable period for payment of the deferred tax. It may require security for the payment in an amount which does not exceed the amount of tax deferred.

5. The Nevada tax commission shall adopt regulations governing:

(a) The aggregation of related purchases which are made to expand a business, establish a new business, or renovate or replace capital equipment; and

(b) The period within which such purchases may be aggregated.

['89, Ord. No. 833]

Deficiency Determination

21.880 Recomputation of tax; determination on discontinuance of business.

1. If the department is not satisfied with the return or returns of the tax or the amount of tax required to be paid to the county by any person, it may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within its possession or that may come into its possession. One or more deficiency determinations may be made of the amount due for one or for more than one period.

2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in section 21.920 as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in this chapter.

['90, Ord. No. 833]

21.890 Offsetting of overpayments; computation of interest.

1. In making a determination the department may offset an overpayment for a period, together with interest on the overpayment, against any underpayment for another period, against penalty, and against the interest on the underpayment.

2. The interest on underpayment and overpayment must be computed in the manner set forth in section 21.1290.

['91, Ord. No. 833]

21.900 Penalty for deficiency resulting from fraud or intent to evade. If any part of the deficiency for which a deficiency

determination is made is due to fraud or an intent to evade this chapter or authorized rules and regulations, a penalty of:

1. Three times the amount of the determination must be added to it if the determination was made with respect to the tax imposed by this chapter on the sale, storage, use or other consumption of any vehicle, vessel or aircraft.

2. Twenty-five percent of the amount of the determination must be added to it in all other cases.

['92, Ord. No. 833]

21.910 Notice of determination; service by mail complete upon deposit with postal service.

1. The department shall give to the retailer or person storing, using or consuming tangible personal property written notice of its determination.

2. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the retailer or person storing, using or consuming tangible personal property at his address as it appears in the records of the department.

3. In case of service by mail of any notice required by this chapter, the service is complete at the time of deposit with the United States Postal Service.

['93, Ord. No. 833]

21.920 Time within which notice of determination must be mailed; consent to later mailing of notice.

1. Except in the case of fraud, intent to evade this chapter or the regulations adopted under it, a failure to make a return, or of a claim for additional amount pursuant to section 21.1000, every notice of a determination of the deficiency must be personally served or mailed within 3 years after the last day of the calendar month following the period for which the amount is proposed to be determined or within 3 years after the return is filed, whichever period expires the later. In the case of a failure to make a return, or a claim for additional amount pursuant to section 21.1000, every notice of determination must be mailed or personally served within 8 years after the last day of the calendar month following the period for which the amount is proposed to be determined.

2. If, before the expiration of the time prescribed in this section for the mailing of a notice of deficiency determination, the taxpayer has consented in writing to the mailing of the notice after that time, the notice may be mailed at any time before the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

['94, Ord. No. 833]

Determinations When No Return Made

21.930 Estimate and computation by department; discontinuance of business.

1. If any person fails to make a return, the department shall make an estimate of the amount of the gross receipts of the person, or, as the case may be, of the amount of the total sales price of tangible personal property sold or purchased by the person, the storage, use or other consumption of which in the county is subject to the use tax. The estimate shall be made for the period or periods in respect to which the person failed to make a return and shall be based upon any information which is in the department's possession or may come into its possession. Upon the basis of this estimate, the department shall compute and determine the amount required to be paid to the county, adding to the sum thus arrived at a penalty equal to 10 percent thereof. One or more determinations may be made for one or for more than one period.

2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in section 21.920 as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in this chapter.

['95, Ord. No. 833]

21.940 Offsets: Computation; interest.

1. In making a determination, the department may offset an overpayment for a period, together with interest on the overpayments, against any underpayment for another period, against any penalty, and against the interest on the underpayment.

2. The interest on underpayment and overpayment must be computed in the manner set forth in section 21.1290.

['96, Ord. No. 833]

21.950 Interest on amount of determination. The amount of the determination, exclusive of penalties, bears interest at the rate of 1.5 percent per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of it, should have been returned until the date of payment.

['97, Ord. No. 833]

21.960 Penalty for failure to file return resulting from fraud or intent to evade. If the failure of any person to file a return is due to fraud or intent to evade this chapter or authorized regulations, a penalty of:

1. Three times the amount required to be paid by the person, exclusive of penalties, must be added to it, in addition to the 10 percent penalty provided in section 21.930, if the return was not

filed with respect to the tax imposed by this chapter on the sale, storage, use or other consumption of any vehicle, vessel or aircraft.

2. Twenty-five percent of the amount required to be paid by the person, exclusive of penalties, must be added to it, in addition to the 10 percent penalty provided in section 21.930, in all other cases.

['98, Ord. No. 833]

21.970 Notice of estimate, determination and penalty: Service. Promptly after making its determination the department shall give to the person written notice of the estimate, determination and penalty, the notice to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

['99, Ord. No. 833]

Redeterminations

21.980 Petition for redetermination: Time to file.

1. Any person against whom a determination is made, under sections 21.880 to 21.970, inclusive, or any person directly interested, may petition for a redetermination within 30 days after service upon the person of notice thereof.

2. If a petition for redetermination is not filed within the 30-day period, the determination becomes final at the expiration of the period.

['100, Ord. No. 833]

21.990 Oral hearing: Notice; continuances.

1. If a petition for redetermination is filed within the 30-day period, the department shall reconsider the determination and, if the person has so requested in his petition, shall grant the person an oral hearing and shall give him 10 days' notice of the time and place of the hearing.

2. The department may continue the hearing from time to time as may be necessary.

['101, Ord. No. 833]

21.1000 Change in determined amount. The department may decrease or increase the amount of the determination before it becomes final, but the amount may be increased only if a claim for the increase is asserted by the department at or before the hearing.

['102, Ord. No. 833]

21.1010 Finality of department's order or decision. The order or decision of the department upon a petition for redetermination becomes final 30 days after service upon the petitioner of notice thereof.

['103, Ord. No. 833]

21.1020 Date on which determined amount is due; penalty. All determinations made by the department under sections 21.880 to 21.970, inclusive, are due and payable at the time they become final. If they are not paid when due and payable, a penalty of 10 percent of the amount of the determination, exclusive of interest and penalties, shall be added thereto.

['104, Ord. No. 833]

21.1030 Service of notice. Any notice required by sections 21.980 to 21.1020, inclusive, shall be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

['105, Ord. No. 833]

Security for the Tax

21.1040 Authority of department; amount; sales; return of surplus.

1. The department, whenever it deems it necessary to insure compliance with this chapter, may require any person subject to the chapter to place with it such security as the department may determine. The amount of the security must be fixed by the department but, except as provided in subsection 2, may not be greater than twice the estimated average tax due quarterly of persons filing returns for quarterly periods or three times the estimated average tax due monthly of persons filing returns for monthly periods, determined in such manner as the department deems proper.

2. In case of persons habitually delinquent in their obligations under this chapter, the amount of the security must not be greater than three times the average actual tax due quarterly of persons filing returns for quarterly periods or five times the average actual tax due monthly of persons filing returns for monthly periods.

3. The limitations provided in this section apply regardless of the type of security placed with the department.

4. The amount of the security may be increased or decreased by the department subject to the limitations in this section.

5. The department may sell the security at public auction if it becomes necessary to recover any tax or any amount required to be collected, interest or penalty due. Notice of the sale may be served upon the person who placed the security personally or by mail; if by mail, service must be made in the manner prescribed for service of a notice of a deficiency determination and must be addressed to the person at his address as it appears in the records of the department. Security in the form of a bearer bond issued by the United States or the State of Nevada which has a prevailing market price may be sold by the department at a private sale at a price not lower than the prevailing

market price.

6. Upon any sale any surplus above the amounts due must be returned to the person who placed the security.

['106, Ord. No. 833]

Suit for the Tax

21.1050 Limitation on time. At any time within 3 years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within 3 years after the delinquency of any tax or any amount of tax required to be collected, or within 3 years after the last recording of an abstract under section 21.1120, or of a certificate under section 21.1140, the department may bring an action in the courts of this state, or any other state, or of the United States, in the name of the county to which the tax is due and payable to collect the amount delinquent together with penalties and interest.

['107, Ord. No. 833]

21.1060 Attorney general to prosecute action; provisions of NRS, N.R.C.P., N.R.A.P. applicable. The attorney general, on behalf of the county, shall prosecute the action, and the provisions of NRS and the Nevada Rules of Civil Procedure and Nevada Rules of Appellate Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

['108, Ord. No. 833]

21.1070 Issuance of writ of attachment without bond or affidavit. In the action a writ of attachment may issue, and no bond or affidavit previous to the issuing of the attachment is required.

['109, Ord. No. 833]

21.1080 Evidentiary effect of certificate showing delinquency. In the action a certificate by the department showing the delinquency shall be prima facie evidence of the determination of the tax or the amount of the tax, of the delinquency of the amounts set forth, and of the compliance by the department with all provisions of this chapter in relation to the computation and determination of the amount.

['110, Ord. No. 833]

21.1090 Manner of service of process. In any action relating to the use tax brought under this chapter, process may be served according to the Nevada Rules of Civil Procedure or may be served upon any agent or clerk in this state employed by any retailer in a place of business maintained by the retailer in this state. In the latter case a copy of the process shall forthwith be sent by

registered or certified mail to the retailer at his principal or home office.

['111, Ord. No. 833]

Judgment for the Tax

21.1100 Application for summary judgment: Filing of certificate of delinquency. If any amount required to be paid to the county under this chapter is not paid when due, the department may, within 3 years after the amount is due, file in the office of the county clerk of the county a certificate specifying the amount required to be paid, interest and penalty due, the name and address as it appears on the records of the department of the person liable, the compliance of the department with this chapter in relation to the determination of the amount required to be paid, and a request that judgment be entered against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

['112, Ord. No. 833]

21.1110 Entry of judgment by county clerk. The county clerk immediately upon the filing of the certificate shall enter a judgment for the county against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

['113, Ord. No. 833]

21.1120 Filing of abstract or copy of judgment with county recorder; creation; duration and extension of lien.

1. An abstract of the judgment or a copy may be filed for record with the county recorder of any county.

2. From the time of the filing, the amount required to be paid, together with interest and penalty set forth, constitutes a lien upon all the real and personal property in the county owned by the person liable or afterwards and before the lien expires acquired by him. The lien has the effect and priority of a judgment lien and continues for 5 years after the date of the judgment so entered by the county clerk unless sooner released or otherwise discharged.

3. The lien may, within 5 years after the date of the judgment or within 5 years after the date of the last extension of the lien in the manner herein provided in this section, be extended by filing for record in the office of the county recorder of any county, an abstract or copy of the judgment, and from the time of the filing, the lien must be extended to the real and personal property in the county for 5 years, unless sooner released or otherwise discharged.

['114, Ord. No. 833]

21.1130 Execution: Issuance; sale. Execution shall issue upon the judgment upon request of the department in the same manner as

execution may issue upon other judgments, and sales shall be held under such execution as prescribed in NRS.

['115, Ord. No. 833]

Lien for the Tax

21.1140 Recordation of certificate of delinquency: Resulting lien; duration and extension.

1. If any amount required to be paid to the county under this chapter is not paid when due, the department may, within 3 years after the amount is due, file for record in the office of the county recorder of the county or of any other county a certificate specifying the amount, interest and penalty due, the name and address as it appears on the records of the department of the person liable for the amount due, and the fact that the department has complied with all provisions of this chapter in the determination of the amount required to be paid.

2. From the time of the filing for record, the amount required to be paid, together with interest and penalty, constitutes a lien upon all real and personal property in the county owned by the person or afterwards and before the lien expires acquired by him. The lien has the effect and priority of a judgment lien and continues for 5 years from the time of the filing of the certificate unless sooner released or otherwise discharged.

3. The lien may, within 5 years after the date of the filing of the certificate or within 5 years after the date of the last extension of the lien in the manner provided in this section, be extended by filing for record a new certificate in the office of the county recorder of any county, and from the time of the filing, the lien must be extended to the real and personal property in the county for 5 years, unless sooner released or other-wise discharged.

['116, Ord. No. 833]

21.1150 Department may release or subordinate lien. The department may at any time release all or any portion of the property subject to any lien provided for in this chapter from the lien or subordinate the lien to other liens and encumbrances if it determines that the amount, interest and penalties are secured sufficiently by a lien on other property or that the release or subordination of the lien will not jeopardize the collection of the amount, interest and penalties.

['117, Ord. No. 833]

21.1160 Evidentiary effect of certificate of release or subordination. A certificate by the department to the effect that any property has been released from the lien, or that the lien has been subordinated to other liens and encumbrances, shall be

conclusive evidence that the property has been released, or that the lien has been subordinated as provided in the certificate.

['118, Ord. No. 833]

Warrant for Collection of the Tax

21.1170 Issuance; effect; levy and sale.

1. At any time within 3 years after any person is delinquent in the payment of any amount herein required to be paid, or within 3 years after the last recording of an abstract under section 21.1120, or of a certificate under section 21.1140, the department or its authorized representative may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to a county under this chapter.

2. The warrant shall be directed to any sheriff and shall have the same effect as a writ of execution.

3. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution.

['119, Ord. No. 833; A Ord. No. 1013]

21.1180 Fees for services of sheriff; approval of fees for publication in newspaper. The department may pay or advance to the sheriff the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution. The department, and not the court, shall approve the fees for publication in a newspaper.

['120, Ord. No. 833; A Ord. No. 1013]

21.1190 Liability for fees of sheriff; collection. The fees, commissions and expenses are the obligation of the person required to pay any amount under this chapter, and may be collected from him by virtue of the warrant or in any other manner provided in this chapter for the collection of the tax.

['121, Ord. No. 833; A Ord. No. 1013]

Payment on Termination of Business and Successor's Liability

21.1200 Successor or assignee to withhold tax from purchase price. If any retailer liable for any amount under this chapter sells out his business or stock of goods, or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the department showing that it has been paid or a certificate stating that no amount is due.

['122, Ord. No. 833]

21.1210 Liability of purchaser for failure to withhold sufficient amount; release.

1. If the purchaser of a business or stock of goods fails to withhold the purchase price as required, he becomes personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price, valued in money. Within 60 days after receiving a written request from the purchaser for a certificate, or within 60 days from the date the former owner's records are made available for audit, whichever period expires the later, but in any event not later than 90 days after receiving the request, the department shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the department, of the amount that must be paid as a condition of issuing the certificate.

2. Failure of the department to mail the notice will release the purchaser from any further obligation to withhold the purchase price as above provided.

3. The time within which the obligation of a successor may be enforced shall start to run at the time the retailer sells out his business or stock of goods or at the time that the determination against the retailer becomes final, whichever event occurs the later.

['123, Ord. No. 833]

Overpayments and Refunds

21.1220 Certification of excess amount collected; credit and refund; overpayment of use tax by purchaser.

1. If the department determines that any amount, penalty or interest has been paid more than once or has been erroneously or illegally collected or computed, the department shall set forth that fact in the records of the department and shall certify to the board of county commissioners the amount collected in excess of the amount legally due and the person from whom it was collected or by whom paid. If approved by the board of county commissioners, the excess amount collected or paid shall be credited on any amounts then due and payable from the person under this chapter, and the balance shall be refunded to the person, or his successors, administrators or executors.

2. Any overpayment of the use tax by a purchaser to a retailer who is required to collect the tax and who gives the purchaser a receipt therefor pursuant to sections 21.380 to 21.520, inclusive, shall be credited or refunded by the county.

['124, Ord. No. 833]

21.1230 Limitations on claims for refund or credit. Except as provided in NRS 360.235:

1. No refund may be allowed unless a claim for it is filed with

the department within 3 years from the last day of the month following the close of the period for which the overpayment was made, or, with respect to determinations made under sections 21.880 to 21.970, inclusive, within 6 months after the determinations become final, or within 6 months from the date of overpayment, whichever period expires later.

2. No credit may be allowed after the expiration of the period specified for filing claims for refund unless a claim for credit is filed with the department within that period, or unless the credit relates to a period for which a waiver is given pursuant to section 21.920.

['125, Ord. No. 833]

21.1240 Credit or refund of tax for business within zone for economic development.

1. Each person who holds a valid certificate, issued under NRS 274.270, as a qualified business within a specially benefited zone may file for a credit or refund to recover the amount of tax paid under this chapter for all tangible personal property purchased in the conduct of its business for the period, not to exceed 5 years, stated in its agreement with the city or county, as the case may be, made under NRS 274.270, or until the person is no longer certified as a qualified business under that section, whichever occurs first.

2. Claims for credit or refund may be filed under this section only if:

(a) The city or county which designated the specially benefited zone has adopted an ordinance authorizing such claims; and

(b) This benefit is specified in the agreement made under NRS 274.270.

['126, Ord. No. 833]

21.1250 Credit or refund for use tax: Reimbursement of vendor for sales tax. No credit or refund of any amount paid pursuant to sections 21.380 to 21.520, inclusive, shall be allowed on the ground that the storage, use or other consumption of the property is exempted under section 21.750, unless the person who paid the amount reimburses his vendor for the amount of the sales tax imposed upon his vendor with respect to the sale of the property and paid by the vendor to the county.

['127, Ord. No. 833]

21.1260 Form and contents of claim for credit or refund. Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

['128, Ord. No. 833]

21.1270 Failure to file claim constitutes waiver. Failure to file a claim within the time prescribed in section 21.1230 constitutes a waiver of any demand against the county on account of overpayment.

['129, Ord. No. 833]

21.1280 Service of notice of disallowance of claim. Within 30 days after disallowing any claim in whole or part, the department shall serve notice of its action on the claimant in the manner prescribed for service of notice of a deficiency determination.

['130, Ord. No. 833]

21.1290 Interest on overpayments.

1. Interest must be paid upon any overpayment of any amount of tax at the rate of one-half of 1 percent per month from the last day of the calendar month following the period for which the overpayment was made; but no refund or credit may be made of any interest imposed upon the person making the overpayment with respect to the amount being refunded or credited.

2. The interest must be paid as follows:

(a) In the case of a refund, to the last day of the calendar month following the date upon which the person making the overpayment, if he has not already filed a claim, is notified by the department that a claim may be filed or the date upon which the claim is certified to the board of county commissioners, whichever date is earlier.

(b) In the case of a credit, to the same date as that to which interest is computed on the tax or amount against which the credit is applied.

['131, Ord. No. 833]

21.1300 Disallowance of interest. If the department determines that any overpayment has been made intentionally or by reason of carelessness, it shall not allow any interest thereon.

['132, Ord. No. 833]

21.1310 Injunction or other process to prevent collection of tax prohibited. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state, a county, any officer thereof to prevent or enjoin the collection under this chapter of any tax or any amount of tax required to be collected.

['133, Ord. No. 833]

21.1320 Action for refund: Claim as condition precedent. No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been erroneously or illegally determined or collected unless a claim for refund or credit has been

duly filed.

['134, Ord. No. 833]

21.1330 Action for refund: Time to sue; venue of action; waiver.

1. Within 90 days after the mailing of the notice of the department's action upon a claim filed pursuant to this chapter, the claimant may bring an action against the department on the grounds set forth in the claim in a court of competent jurisdiction in Carson City for the recovery of the whole or any part of the amount with respect to which the claim has been disallowed.

2. Failure to bring action within the time specified constitutes a waiver of any demand against the county on account of alleged overpayments.

['135, Ord. No. 833]

21.1340 Right of action on failure of department to mail notice.

If the department fails to mail notice of action on a claim within 6 months after the claim is filed, the claimant may, prior to the mailing of notice by the department of its action on the claim, consider the claim disallowed and bring an action against the department on the grounds set forth in the claim for the recovery of the whole or any part of the amount claimed as an overpayment.

['136, Ord. No. 833]

21.1350 Judgment for plaintiff: Credits; refund of balance.

1. If judgment is rendered for the plaintiff, the amount of the judgment shall first be credited as follows:

(a) If the judgment is for a refund of sales taxes, it shall be credited on any sales or use tax or amount of use tax due from the plaintiff.

(b) If the judgment is for a refund of use taxes, it shall be credited on any use tax or amount of use tax due from the plaintiff under sections 21.380 to 21.520, inclusive.

2. The balance of the judgment shall be refunded to the plaintiff.

['137, Ord. No. 833]

21.1360 Allowance of interest. In any judgment, interest shall be allowed at the rate of 6 percent per annum upon the amount found to have been illegally collected from the date of payment of the amount to the date of allowance of credit on account of the judgment, or to a date preceding the date of the refund warrant by not more than 30 days, the date to be determined by the department.

['138, Ord. No. 833]

21.1370 Standing to recover. A judgment shall not be rendered in favor of the plaintiff in any action brought against the department to recover any amount paid when the action is brought by or in the

name of an assignee of the person paying the amount or by any person other than the person who paid the amount.

['139, Ord. No. 833]

21.1380 Recovery of erroneous refunds: Action; jurisdiction and venue. The department may recover any refund or part thereof which is erroneously made and any credit or part thereof which is erroneously allowed in an action brought in a court of competent jurisdiction in the county to which the refund is owed, in the name of the county.

['140, Ord. No. 833]

21.1390 District attorney to prosecute action for recovery of erroneous refund; applicability of NRS, N.R.C.P. and N.R.A.P. The district attorney of the county to which the refund is owed, on behalf of the county, shall prosecute the action, and the provisions of NRS and the Nevada Rules of Civil Procedure and Nevada Rules of Appellate Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

['141, Ord. No. 833]

21.1400 Cancellation of illegal determination: Procedure; limitation.

1. If any amount in excess of \$25 has been illegally determined, either by the person filing the return or by the department, the department shall certify this fact to the board of county commissioners, and the board shall authorize the cancellation of the amount upon the records of the department.

2. If an amount not exceeding \$25 has been illegally determined, either by the person filing a return or by the department, the department, without certifying this fact to such board, shall authorize the cancellation of the amount upon the records of the department.

['142, Ord. No. 833]

Administration

21.1410 Enforcement by department; adoption of regulations.

1. The department shall enforce the provisions of this chapter and may prescribe, adopt and enforce regulations relating to the administration and enforcement of this chapter.

2. The department may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

['143, Ord. No. 833]

21.1420 Construction of "retailer maintaining place of business in county." In administering the provisions of this chapter, the

department shall construe the term "retailer maintaining a place of business in the county" to include:

1. A retailer maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, an office, place of distribution, sales or sample room or place, warehouse or place of storage, or any other place of business, in the county.

2. A retailer having any representative, agent, salesman, canvasser or solicitor operating in the county under the authority of the retailer or its subsidiary to sell, deliver or take orders for tangible personal property.

3. With respect to a lease, a retailer deriving rentals from a lease of tangible personal property situated in the county.

4. A retailer soliciting orders for tangible personal property through a system for shopping by means of telecommunication or television, using toll-free telephone numbers, which is intended by the retailer to be broadcast by cable television or other means of broadcasting to persons located in the county.

5. A retailer who, pursuant to a contract with a broadcaster or publisher located in the state, solicits orders for tangible personal property by means of advertising which is disseminated primarily to persons located in the state and only secondarily to bordering jurisdictions, and which is disseminated to persons located in the county.

6. A retailer soliciting orders for tangible personal property by mail or electronic facsimile if the solicitations are substantial and recurring and if the retailer benefits from any activities occurring in the county related to banking, financing, the collection of debts, telecommunication or marketing, or benefits from the location in the county of authorized facilities for installation, servicing or repairs.

7. A retailer owned or controlled by the same persons who own or control a retailer who maintains a place of business in the same or a similar line of business in the county.

8. A retailer having a person operating under its trade name, pursuant to a franchise or license authorized by the retailer, if the person so operating is required to collect the tax pursuant to section 21.400.

9. A retailer who, pursuant to a contract with the operator of a system of cable television located in the state, solicits orders for tangible personal property by means of advertising which is transmitted or distributed over a system of cable television in the county.

['144, Ord. No. 833]

21.1430 Employment of accountants, investigators and other persons; delegation of authority. The department may employ

accountants, auditors, investigators, assistants and clerks necessary for the efficient administration of this chapter, and may delegate authority to its representatives to conduct hearings, prescribe regulations or perform any other duties imposed by this chapter.

['145, Ord. No. 833]

21.1440 Certain broadcasters, printers, advertising firms, distributors and publishers deemed agents and retailers maintaining a place of business in this state.

1. Notwithstanding any other provision of law, any broadcaster, printer, outdoor advertising firm, advertising distributor or publisher which broadcasts, publishes, displays or distributes paid commercial advertising in a county which is intended to be disseminated primarily to persons located in this state and is only secondarily disseminated to bordering jurisdictions, including advertising appearing exclusively in the Nevada edition or section of a national publication, must be regarded, for the purposes set forth in subsection 2 only, as the agent of the person or entity placing the advertisement, and as a retailer maintaining a place of business in the county.

2. The agency created by this section is solely for the purpose of the proper administration of this chapter, to prevent evasion of the use tax and the duty to collect the use tax, and to provide a presence in the county for the collection of the use tax by and from advertisers and sellers who do not otherwise maintain a place of business in the county. The agent has no responsibility to report, or liability to pay, any tax imposed under this chapter and is not restricted by the provisions of this chapter from accepting advertisements from out-of-state advertisers or sellers who do not otherwise maintain a place of business in the county.

['146, Ord. No. 833]

21.1450 Records to be kept by sellers, retailers and others.

1. Every seller, every retailer, and every person storing, using or otherwise consuming in the county tangible personal property purchased from a retailer shall keep such records, receipts, invoices and other pertinent papers in such form as the department may require.

2. Every such seller, retailer or person who files the returns required under this chapter shall keep such records for not less than 4 years from the making of such records unless the department in writing sooner authorizes their destruction.

3. Every such seller, retailer or person who fails to file the returns required under this chapter shall keep such records for not less than 8 years from the making of such records unless the department in writing sooner authorizes their destruction.

['147, Ord. No. 833]

21.1460 Examination of records; investigation of business. The department, or any person authorized in writing by it, may examine the books, papers, records and equipment of any person selling tangible personal property and any person liable for the use tax and may investigate the character of the business of the person in order to verify the accuracy of any return made, or, if no return is made by the person, to ascertain and determine the amount required to be paid.

['148, Ord. No. 833]

21.1470 Reports for administering tax on use: Contents. In administration of the use tax, the department may require the filing of reports by any person or class of persons having in his or their possession or custody information relating to sale of tangible personal property, the storage, use or other consumption of which is subject to the tax. The report shall:

1. Be filed when the department requires.
2. Set forth the names and addresses of purchasers of the tangible personal property, the sales price of the property, the date of sale, and such other information as the department may require.

['149, Ord. No. 833]

Violations

21.1480 Disclosure of information unlawful; exceptions.

1. Except as otherwise provided in this section, it is a misdemeanor for any member of the Nevada tax commission or official or employee of the department to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any retailer or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof, or any book containing any abstract or particulars thereof to be seen or examined by any person not connected with the department.

2. The commission may agree with any county fair and recreation board or the governing body of the county, or any city or town for the continuing exchange of information concerning taxpayers.

3. The governor may, however, by general or special order, authorize examination of the records maintained by the department under this chapter by other state officers, by tax officers of another state, by the federal government, if a reciprocal arrangement exists, or by any other person. The information so obtained pursuant to the order of the governor may not be made public except to the extent and in the manner that the order may authorize that it be made public.

4. Successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, may be given information as to the items included in the measure and amounts of any unpaid tax or amounts of tax required to be collected, interest and penalties.

5. Relevant information may be disclosed as evidence in an appeal by the taxpayer from a determination of tax due.

6. At any time after a determination, decision or order of the executive director or other officer of the department imposing upon a person a penalty pursuant to section 21.900 or section 21.960 for fraud or intent to evade the tax imposed by this chapter on the sale, storage, use or other consumption of any vehicle, vessel or aircraft becomes final or is affirmed by the tax commission, any member of the tax commission or officer or employee of the department may publicly disclose the identity of that person and the amount of tax assessed and penalties imposed against him.

['150, Ord. No. 833]

21.1490 Failure to make return or furnish data. Any retailer or other person who fails or refuses to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the department, or who renders a false or fraudulent return, shall be fined not more than \$500 for each offense.

['151, Ord. No. 833]

21.1500 False or fraudulent return. Any person required to make, render, sign or verify any report who makes any false or fraudulent return, with intent to defeat or evade the determination of an amount due required by law to be made, shall for each offense be fined not less than \$300 nor more than \$5,000, or be imprisoned for not exceeding 1 year in the county jail, or be subject to both fine and imprisonment.

['152, Ord. No. 833]

21.1510 Other violations of chapter. Any violation of this chapter, except as otherwise provided, is a misdemeanor.

['153, Ord. No. 833]

Miscellaneous

21.1520 Statute of limitations. Any prosecution for violation of any of the penal provisions of this chapter shall be instituted within 3 years after the commission of the offense.

['154, Ord. No. 833]

21.1530 Application of doctrine of res judicata. In the determination of any case arising under this chapter, the rule of

res judicata is applicable only if the liability involved is for the same period as was involved in another case previously determined.

['155, Ord. No. 833]

21.1540 Sales and use tax account: Remittances; deposits; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to the county under this chapter must be paid to the department in the form of remittances payable to the department.

2. The department shall deposit the payments in the state treasury to the credit of 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, each month, from the sales and use tax account in the state general fund:

(a) Transfer one-half of 1 percent of all fees, taxes, interest and penalties collected in the county during the preceding month to the appropriate account in the state general fund as compensation to the state for the costs of collecting the tax for the counties.

(b) Determine for the county the amount of money equal to the fees, taxes, interest and penalties collected in the county pursuant to this chapter during the preceding month less the amount transferred pursuant to paragraph (a) of this subsection.

(c) Transfer the total amount of taxes collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state to the state distributive school account in the state general fund.

(d) Transfer the amount owed to the county to the intergovernmental fund and remit the money to the credit of the county school district 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.

['156, Ord. No. 833]

21.1550 Remedies of county are cumulative. The remedies of the county provided for in this chapter are cumulative, and no action taken by the department, the attorney general or a district attorney constitutes an election by the county to pursue any remedy to the exclusion of any other remedy for which provision is made in this chapter.

['157, Ord. No. 833]

21.1560 Department's authority to act for counties. In all proceedings under this chapter the department may act for and on

behalf of the county.

['158, Ord. No. 833]

21.1570 Indian reservations and colonies: Imposition and collection of sales tax.

1. The governing body of an Indian reservation or Indian colony may impose a tax on the privilege of selling tangible personal property at retail on the reservation or colony.

2. If a sales tax is imposed, the governing body may establish procedures for collecting the tax from any person authorized to do business on the reservation or colony.

['159, Ord. No. 833]

21.1580 Indian reservations and colonies: Restriction on collection of tax by department. The department of taxation shall not collect the tax imposed by this chapter on the sale of tangible personal property on an Indian reservation or Indian colony on which a tax has been imposed pursuant to section 21.1570 if:

1. The tax is equal to or greater than the tax imposed by this chapter; and

2. A copy of an approved tribal tax ordinance imposing the tax has been filed with the department of taxation.

['160, Ord. No. 833]

21.1590 Rights of Indians not abridged. Nothing in this chapter abridges the rights of any Indian, individual or tribe, or infringes upon the sovereignty of any Indian tribe, organized under the Indian Reorganization Act (25 U.S.C. '476 et seq.).

['161, Ord. No. 833]

21.1600 Effect of subsequent amendments to chapter 374 of NRS. All amendments to chapter 374 of NRS after the date of enactment of sections 21.030 to 21.1590, inclusive, automatically become a part of the ordinance by which those sections were enacted.

['162, Ord. No. 833]

Additional Governmental Services Tax

21.1610 Imposition of governmental services tax.

1. Except as provided in subsection 3, there is hereby imposed a governmental services tax of 1 cent on each \$1 on the valuation of vehicles based in Washoe County for the privilege of operating upon the public streets, roads and highways of the county.

2. As used in subsection 1, "based" has the meaning ascribed to it in NRS 482.011.

3. The provisions of subsection 1 do not apply to a vehicle:

- (a) Exempt from the governmental services tax; or
- (b) Subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.

4. Pursuant to section 1 of chapter 196, Statutes of Nevada 1999, the rate of the governmental services tax imposed pursuant to subsection 1, above, is the amount shown below for each \$1 of valuation for the respective fiscal year and shall apply retroactively:

2001-2002	0.8 cents
2002-2003	0.6 cents
2003-2004	0.4 cents
2004-2005	0.2 cents

5. Pursuant to Section 1 of chapter 196, Statutes of Nevada 1999, the governmental services tax imposed by this section of the Washoe County Code is abolished effective June 30, 2005.

['163, Ord. No. 833; eff. 7-1-92; A Ord. No. 1142]

Additional Gaming License Fees

21.1620 Imposition of additional gaming license fees.

1. There is hereby imposed, in addition to all other license fees, a license fee for conducting, carrying on or operating any gambling game, slot machine or other game of chance.

2. The fee imposed pursuant to subsection 1 applies throughout Washoe County, including incorporated cities.

3. The total amount of revenue estimated to result for any fiscal year from the imposition of a license fee pursuant to subsection 1 must not exceed the total amount of revenue estimated to result for the same year from the imposition of all taxes imposed in the county pursuant to sections 29 to 33, inclusive, chapter 491, Statutes of Nevada 1991, multiplied by a fraction, the numerator of which is the total gaming license fees collected by all local governments in the county, including the county, for the fiscal year 1990-1991, and the denominator of which is the general fund revenues of the county and the incorporated cities in the county for the fiscal year 1990-1991.

['164, Ord. No. 833]

Additional Real Property Transfer Tax

21.1630 Imposition of additional real property transfer tax.

1. There is hereby imposed, in addition to all other taxes imposed on transfers of real property, a tax at the rate of 10 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. 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.

2. The tax imposed pursuant to subsection 1 applies throughout Washoe County, including incorporated cities.

['165, Ord. No. 833; eff. 7-1-92]

21.1640 Enactment of chapter 375 of NRS. Sections 21.1650 to 1730, inclusive, of this ordinance are hereby enacted pursuant to paragraph (a) of subsection 2 of section 32 of chapter 491, Statutes of Nevada 1991.

['166, Ord. No. 833]

21.1650 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 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.

['167, Ord. No. 833]

21.1660 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 section 21.1680 of this chapter.

['168, Ord. No. 833; A Ord. No. 836]

21.1670 Collection. If any deed evidencing a transfer of title subject to the tax imposed by section 21.1660 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.

['169, Ord. No. 833]

21.1680 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.

['170, Ord. No. 833]

21.1690 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 trust fund 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 the 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.

['171, Ord. No. 833; A Ord. No. 836]

21.1700 Regulations. The department may prescribe such regulations as it may deem necessary to carry out the purposes of this chapter.

['172, Ord. No. 833]

21.1710 Exemptions. The tax imposed by section 21.1660 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 of 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 to community property without consideration when held in the name of one spouse to both spouses as joint tenants or tenants in common or as community property.

6. A transfer of title between spouses, including gifts.

7. A transfer of title between spouses to effect a property settlement agreement or between former spouses in compliance with a decree of divorce.

8. A transfer of title to or from a trust, if the transfer is made without consideration.

9. Transfers, assignments or conveyances of unpatented mines or mining claims.

10. 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.

11. 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.

12. The making, delivery or filing of conveyances of real property to make effective any plan or reorganization or adjustment:

(a) Confirmed under the Bankruptcy Act, as amended, Title 11 of U.S.C.;

(b) Approved in an equity receivership proceeding involving a railroad as defined in the Bankruptcy Act;

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act; or

(d) Whereby a mere change in identity, form or place of organization is effected, such as a transfer between a corporation and its parent corporation, a subsidiary or an affiliated corporation, 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.

13. 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;

(b) The order specifies and itemizes the property which is ordered to be transferred or conveyed; and

(c) The transfer or conveyance is made in obedience to the order.
['173, Ord. No. 833; A Ord. No. 836]

21.1720 Recording prohibited when tax not paid. The county recorder shall refuse to record any deed or conveyance upon which a tax is imposed by this chapter if the tax has not been paid.

['174, Ord. No. 833]

21.1730 Penalty for falsifying value. Any person who willfully falsely declares the value of transferred real property pursuant to section 21.1730 is guilty of a misdemeanor and shall pay the amount of any additional tax required on account of the falsification.

['175, Ord. No. 833]

21.1740 Effect of amendments to chapter 375 of NRS. All amendments to chapter 375 of NRS after the date of enactment of sections 21.1650 to 21.1730, inclusive, automatically become a part of the ordinance by which those sections were enacted.

['176, Ord. No. 833]

Additional Tax Ad Valorem

21.1750 Imposition of additional tax ad valorem. There is hereby imposed, in addition to all other taxes ad valorem, a tax ad valorem in the amount of 8.22 cents per \$100 on the assessed valuation of all taxable property in Washoe County.

['177, Ord. No. 833]

District Court Filing Fees

21.1760 District court filing fees.

1. The clerk of the district court shall charge and collect a fee of \$20 on the commencement of any civil action or proceeding in the district court for which a filing fee is required and on the filing of any answer or appearance in any such action or proceeding for which a filing fee is required. As provided for by NRS 19.034 the fee imposed by this section shall not apply to the filing of a petition to adopt a child with special needs if an agency which provides child welfare services, or a child-placing agency licensed by the Division of Child and Family Services of the Department of Health consents to the adoption of such a child.

2. On or before the fifth day of each month, the clerk of the court shall account for and pay over to the county treasurer any such fees

collected by the clerk during the preceding month for credit to an account for programs for court security in the county general fund. The money in that account must be administered by the county and:

(a) May be used only for programs for court security or to reimburse the county for any capital costs incurred by maintaining any judicial departments that are added by the 75th Session of the Nevada Legislature;

(b) Must not be used to supplant existing budgets for bailiffs or deputy marshals who are assigned to work in a courtroom; and

(c) If any balance remains, may be carried forward to the next fiscal year.

(d) As used in this section, "programs for court security" includes, without limitation:

(1) Funding for additional positions for bailiffs, marshals, security guards or similar personnel;

(2) Supplementing existing funding used to pay bailiffs, marshals, security guards or similar personnel;

(3) Acquiring necessary capital goods for court security;

(4) Providing security training and education to personnel;

(5) Conducting security audits; and

(6) Acquiring or using appropriate technology relating to court security.

[§3, Ord. No. 1421]

[blank page]