

DESCRIPTION OF LEGAL ADVERTISING

No 7 97

34900 8

TERMS: Please pay from this invoice. It is due upon presentation and is past due after 15 days.

Legal Ad. Cost 17.28

Extra Proofs _____

Notary Fee 2.00

Total Amt due 19.28

- Washoe County Clerk
- PO Box 11130
- Reno, NV 89520

MONTH

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

April

X

May

X

PROOF OF PUBLICATION

STATE OF NEVADA, SS. Joey Hall
 COUNTY OF WASHOE

being first duly sworn, deposes and says: That as the legal clerk of the RENO GAZETTE-JOURNAL, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice _____ of County Ordinance No. 7 97

_____ of which a copy is hereto attached, was first published in said newspaper in its issue dated the

24th day of apr, 19⁹⁰ and, May 1, the full period of 2 days, the last publication thereof being in the issue of May 1 19⁹⁰.

Signed Joey Hall

Subscribed and sworn to before me this 1st day of May, 19⁹⁰.

Paula Jean Keller
 Notary Public

NOTICE OF COUNTY ORDINANCE
 No. 797
 NOTICE IS HEREBY GIVEN that Bill No. 972, Ordinance No. 797, entitled, "An ordinance amending the Washoe County Code by imposing an additional excise tax in the amount of 5 cents per gallon upon motor vehicle fuel sold in Washoe County; providing that the ordinance shall not become effective unless the additional tax is first approved by the voters of the County;" was adopted on April 17, 1990, by Commissioners Beck, Lillard, McDowell, and Reid.
 Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk.
 JUDI BAILEY, County Clerk
 349008-No. 797
 Apr 24; May 1-mb133

PAULA JEAN KELLER
 Notary Public - State of Nevada
 Appointment Recorded in Washoe County
 MY APPOINTMENT EXPIRES MAR. 4, 1991

SUMMARY: Amends the Washoe County Code by imposing, upon voter approval, additional excise taxes in the total amount of 5 cents per gallon upon motor vehicle fuel sold in Washoe County.

BILL NO. 972

ORDINANCE NO. 797

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY IMPOSING AN ADDITIONAL EXCISE TAX IN THE TOTAL AMOUNT OF 5 CENTS PER GALLON UPON MOTOR VEHICLE FUEL SOLD IN WASHOE COUNTY; PROVIDING THAT THE ADDITIONAL EXCISE TAX WILL BE LEVIED IN FOUR STAGES; PROVIDING THAT THE ORDINANCE SHALL NOT BECOME EFFECTIVE UNLESS THE ADDITIONAL TOTAL TAX IS FIRST APPROVED BY THE VOTERS OF THE COUNTY.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Chapter 20 of the Washoe County Code is hereby amended by adding thereto a new section which shall read as follows:

20.372 Imposition of additional county motor vehicle fuel tax; effective dates.

An additional excise tax in the total amount of 5 cents per gallon upon motor vehicle fuel is hereby imposed in the following amounts on the following dates:

1. An additional excise tax in the amount of 2 cents per gallon is imposed on the first day of the second calendar month following the fourteenth day after approval of the additional excise tax by a majority of the registered voters of Washoe County voting upon the proposed additional excise tax.
2. An additional excise tax in the amount of 1 cent per gallon is imposed one year after the date of imposition of the tax set forth in subsection 1.
3. An additional excise tax in the amount of 1 cent per gallon is imposed two years after the date of imposition of the tax set forth in subsection 1.
4. An additional excise tax in the amount of 1 cent per gallon is imposed three years after the date of imposition of the tax set forth in subsection 1.

SECTION 2. Section 20.367 of the Washoe County Code is hereby amended to read as follows:

20.367 Imposition and rate of tax; statements of motor vehicle fuel sold, distributed or used; extensions of time; time when returns, remittances deemed filed, received by department.

1. In addition to any other taxes provided by law, every dealer shall, not later than the 25th day of each calendar month:
 - (a) Render to the department a statement of all motor vehicle fuel sold, distributed or used by him in Washoe County, as well as all motor vehicle fuel sold, distributed or used in this county by a purchaser thereof upon which sale, distribution or use the dealer has assumed liability for the tax thereon under section 20.327, during the preceding calendar month; and
 - (b) Pay an excise tax of 4 cents per gallon, plus the additional excise taxes imposed pursuant to section 20.372, on all motor vehicle fuel so sold, distributed or used, in the manner and within the time prescribed in the Motor Vehicle Fuel Tax Ordinance.
2. The department for good cause may extend for not to exceed 30 days the time for making any report or return required under the Motor Vehicle Fuel Tax Ordinance. The extension may be granted at any time if:
 - (a) A request therefor has been filed with the department within or prior to the period for which the extension may be granted; and
 - (b) A remittance of the estimated tax is made when due.
3. Any report, return, remittance to cover a payment or claim for credit or refund required by the Motor Vehicle Fuel Tax Ordinance which is transmitted through the United States mail shall be deemed filed or received by the department on the date shown by the post office cancellation mark stamped upon the envelope containing it, or on the date it was mailed if proof satisfactory to the department establishes that such document or remittance was timely deposited in the United States mail properly addressed to the department.

SECTION 3.

The failure of this ordinance to become effective because the voters of the county have not approved the additional 5 cents per gallon excise tax does not affect the validity of the existing 4 cents per gallon excise tax imposed by the existing provisions of the Motor Vehicle Fuel Tax Ordinance.

SECTION 4.

The County shall amend the contract entered into pursuant to section 20.357 of the Washoe County Code prior to the effective date of this ordinance, unless the county determines with the written concurrence of the regional transportation commission that no such amendment of the contract is necessary or desirable.

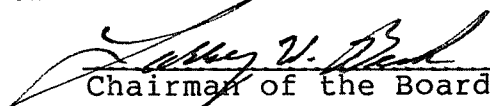
SECTION 5.

This ordinance becomes effective 14 days after the additional excise tax levied pursuant to section 20.372 is approved by a majority of the registered voters of Washoe County voting upon a question which the board of county commissioners may submit to such voters at any election.

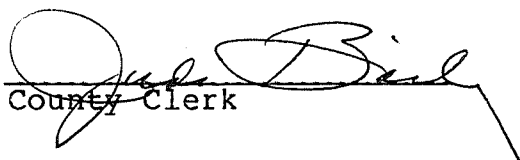
Proposed on the 27th day of March, 1990.
Proposed by Commissioners McDowell.
Passed on the 17th day of April, 1990.

Vote:

Ayes: Commissioners: Beck, Lillard, McDowell, & Reid.
Nays: Commissioners: None.
Absent: Commissioners: Cornwall.


Chairman of the Board

ATTEST:


County Clerk