

SUMMARY: An ordinance imposing additional 0.54% sales and use taxes as required by the passage of S.B. 411 of the 78th Nevada Legislature and Washoe County Question 1 (2016).

BILL NO. 1774

ORDINANCE NO. 1590

AN ORDINANCE IMPOSING ADDITIONAL SALES AND USE TAXES AS REQUIRED BY THE PASSAGE OF S.B. 411 OF THE 78TH NEVADA LEGISLATURE AND WASHOE COUNTY QUESTION 1 (2016) BY AMENDING CHAPTER 21 OF THE WASHOE COUNTY CODE (MISCELLANEOUS AND ADDITIONAL TAXES) BY ADDING SECTION 21.212 (IMPOSITION AND RATE OF ADDITIONAL SALES TAX) TO IMPOSE AN ADDITIONAL 0.54 % SALES TAX, AND BY ADDING SECTION 21.382 (IMPOSITION AND RATE OF ADDITIONAL USE TAX) TO IMPOSE AN ADDITIONAL 0.54 % USE TAX, AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.

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

SECTION 1. Senate Bill 411 passed by the 78th Nevada Legislature and signed by the Governor provides that if a Public Schools Overcrowding and Repair Needs Committee recommends, and the voters at the 2016 General Election approve, the imposition of certain taxes for certain school purposes, this Board of County Commissioners is required to adopt an ordinance imposing the taxes. On November 8, 2016 a majority of Washoe County voters approved Washoe County Question 1. Pursuant to the March 4, 2016 resolution of the Committee the question asked whether the Board of County Commissioners “should be authorized to impose a sales and use tax of 0.54% in Washoe County to fund only capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities.” The canvass of the vote of the 2016 General Election was made on November 15, 2016 and no errors affecting the vote on the question were found.

SECTION 2. Chapter 21 of the Washoe County Code (Miscellaneous And Additional Taxation) is hereby amended by adding section 21.212 which shall read as follows:

21.212 Imposition and rate of additional sales tax.

1. In addition to the amount of tax imposed pursuant to other sections of this chapter, for the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of 0.54 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county.
2. The tax imposed pursuant to this section must be administered and enforced in the same manner as the taxes imposed pursuant to chapter 374 of NRS are administered and enforced,

including the exemptions from tax set forth in that chapter. To the extent the other provisions of this chapter relating to the imposition, administration or enforcement of the tax on the sales of tangible personal property are inconsistent with the requirements of chapter 374 of NRS, the provisions of chapter 374 of NRS govern.

3. The proceeds of the taxes imposed pursuant to this section:

(a) Must be deposited in the Washoe County School District's fund for capital projects established pursuant to NRS 387.328, to be held and, except as otherwise provided in subparagraph b, below, expended in the same manner as other money deposited in that fund;

(b) May be pledged to the payment of principal and interest on bonds or other obligations issued for one or more of the purposes set forth in NRS 387.335. The proceeds of such taxes so pledged may be treated as pledged revenues for the purposes of subsection 3 of NRS 350.020, and the board of trustees of the school district may issue bonds for those purposes in accordance with the provisions of chapter 350 of NRS; and

(c) May not be used:

(1) To settle or arbitrate disputes between a recognized organization representing employees of a school district and the school district, or to settle any negotiations; or

(2) To adjust the district-wide schedule of salaries and benefits of the employees of a school district.

SECTION 3. Chapter 21 of the Washoe County Code (Miscellaneous And Additional Taxation) is hereby amended by adding section 21.382 which shall read as follows:

21.382 Imposition and rate of additional use tax.

1. In addition to the amount of tax imposed pursuant to other sections of this chapter, an excise tax is hereby imposed upon the storage, use or other consumption in the county of tangible personal property purchased from any retailer for the storage, use or other consumption in the county at the rate of 0.54 percent of the sales price of the property.

2. The tax imposed by this section 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.

3. The tax imposed pursuant to this section must be administered and enforced in the same manner as the taxes imposed pursuant to chapter 374 of NRS are administered and enforced, including the exemptions from tax set forth in that chapter. To the extent the other provisions of this chapter relating to the imposition, administration or enforcement of the tax on the sales of tangible personal property are inconsistent with the requirements of chapter 374 of NRS, the provisions of chapter 374 of NRS govern.

4. The proceeds of the taxes imposed pursuant to this section:

(a) Must be deposited in the Washoe County School District's fund for capital projects established pursuant to NRS 387.328, to be held and, except as otherwise provided in subparagraph b, below, expended in the same manner as other money deposited in that fund;

(b) May be pledged to the payment of principal and interest on bonds or other obligations issued for one or more of the purposes set forth in NRS 387.335. The proceeds of such taxes so pledged may be treated as pledged revenues for the purposes of subsection 3 of NRS 350.020,

and the board of trustees of the school district may issue bonds for those purposes in accordance with the provisions of chapter 350 of NRS; and

(c) May not be used:

(1) To settle or arbitrate disputes between a recognized organization representing employees of a school district and the school district, or to settle any negotiations; or

(2) To adjust the district-wide schedule of salaries and benefits of the employees of a school district.

SECTION 4. If any section of this ordinance or portion thereof is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not invalidate the remaining parts of this ordinance.

SECTION 5. All ordinances, parts of ordinances, chapters, sections, subsections, clauses, phrases, or sentences contained in the Washoe County Code in conflict herewith are hereby repealed.

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SECTION 6. This ordinance shall be published by title only, together with the names of the County Commissioners voting for or against its passage, in a newspaper published in and having a general circulation in Washoe County, Nevada, at least once a week for a period of two (2) weeks, and shall be in force and effect on April 1, 2017 and thereafter.

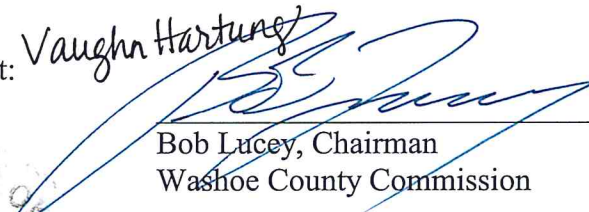
[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance imposes sales and uses taxes and pursuant to NRS 237.060(2) is not subject to the business impact statement requirement and other processes of chapter 237 of NRS. The Board also does not have the authority to consider less stringent alternatives because the ordinance is required to be adopted by State statute. NRS 237.070.]

Proposed on the 10th day of January, 2017.
Proposed by Commissioner Jung.
Passed on the 24th day of January, 2017.

Vote:

Ayes: Bob Lucey, Marsha Berkebigler, Kitty Jung, and Jeanne Herman

Nays: NONE

Absent: Vaughn Hartung


Bob Lucey, Chairman
Washoe County Commission

ATTEST:


Jan Galarsini chief deputy
County Clerk

This ordinance shall be in force and effect from and after the 1st day of April, 2017.

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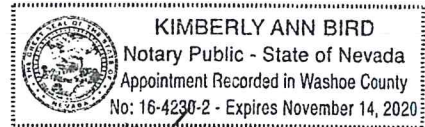
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STATE OF NEVADA
COUNTY OF WASHOE

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 01/27/2017 - 01/27/2017, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed: *Talicia St*



Kimberly Bird

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1590 BILL NO. 1774 NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance

Publish Dates:
01/27/17

NOTICE OF ADOPTION
WASHOE COUNTY ORDINANCE NO. 1590 BILL NO. 1774
NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance are available for inspection by the interested parties at the office of the County Clerk of Washoe County, Nevada, at her office in the Washoe County Complex, 1001 E. Ninth Street, Building A, Reno, Washoe County, Nevada; and that the ordinance was proposed on January 10, 2017 by Commissioner Jung and was passed and adopted without amendment at a regular meeting held on January 24, 2017 by the following vote of the Board of County Commissioners: AN ORDINANCE IMPOSING ADDITIONAL SALES AND USE TAXES AS REQUIRED BY THE PASSAGE OF S.B. 411 OF THE 78th NEVADA LEGISLATURE AND WASHOE COUNTY QUESTION 1 (2016) BY AMENDING CHAPTER 21 OF THE WASHOE COUNTY CODE (MISCELLANEOUS AND ADDITIONAL TAXES) BY ADDING SECTION 21.212 (IMPOSITION AND RATE OF ADDITIONAL SALES TAX) TO IMPOSE AN ADDITIONAL 0.54% SALES TAX, AND BY ADDING SECTION 21.382 (IMPOSITION AND RATE OF ADDITIONAL USE TAX) TO IMPOSE AN ADDITIONAL 0.54% USE TAX, AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.
Those Voting Aye: Bob Lucey, Marsha Berkgigler, Kitty Jung and Jeanne Herman.
Those Absent: Vaughn Hartung.

This Ordinance shall be in full force and effect from and after April 1, 2017, IN WITNESS WHEREOF, the Board of County Commissioners of Washoe County, Nevada, has caused this Ordinance to be published by title only. DATED: January 24, 2017.

Nancy Parent, Washoe County Clerk and Clerk of the Board of County Commissioners

No 1885895

January 27, 2017

1590