Affidavit of Publication

STATE OF NEVADA. County of Washoe-SS.

Mary Hefling

being duly sworn, deposes and says that he is the

.....Record.Clerk....

of The SPARKS TRIBUNE, a weekly newspaper, published in Sparks, Washoe County, Nevada; that he has charge of and knows the advertising appearing in said newspaper, and the

Notice of County Ordinance

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

and was published in each of the following issues

thereafter:

the date of the last publication being in the issue

of....., 1981.

Mary Alefling.

Subscribed and sworn to before me this, the

25th day of Marembel , 1981.

Notary Public in and for the County of Washoe,

State of Nevada.

My Commission expires: October 25, 1984



LORETTA DICKERSON Notary Public - State of Nevada Washoe County My Appointment Expires Oct. 25, 1984

458, entitled "An ordinance regulating the keeping of exotic animals in the unincorporated area of Washoe County; establishing standards for enclosures in which such animals are kept; creating the Exotic Animal Advisory Board; providing penalties; and providing other matters properly relating thereto," by increasing the fee for an exotic animal

COUNTY ON INANCE
NOTICE OF

with the provisions hereof; and providing other matters properly relating thereto" by increasing the County excise tax on motor vehicle fuel to four cents per callon effective January 1, 1982.

Bill No. 493, Ordinance No. 410 and the County excise tax on motor vehicle fuel to four cents per callon effective January 1, 1982.

Bill No. 493, Ordinance No. 410 and the Creating the South Truckee Meadows General Improvement District for the purpose of furnishing water, sanitary sewerand storm drainage facilities."

Typewritten copies of the Ordinances are available for inspection by all interested persons at the office of the County Clerk.

Judi Bailey, County Clerk Pub: Nov. 18, 25, 1981

520

SUMMARY: Increases excise tax on motor vehicle fuel.

BILL NO. <u>691</u>

ORDINANCE NO. 520

AN ORDINANCE AMENDING ENTITLED "AN ORDINANCE IMPOSING A COUNTY MOTOR VEHICLE FUEL TAX; CREATING A REGIONAL TRANSPORTATION COMMISSION AND PRESCRIBING ITS ORGANIZATION, POWERS AND DUTIES; PROVIDING FOR THE MODE OF ENFORCEMENT OF THE PROVISIONS HEREOF; PROVIDING PENALTIES FOR NON-COMPLIANCE WITH THE PROVISIONS HEREOF; AND PROVIDING OTHER MATTERS PROPERLY RELATED THERETO" BY INCREASING THE COUNTY EXCISE TAX ON MOTOR VEHICLE FUEL TO FOUR CENTS PER GALLON.

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY DO ORDAIN:

SECTION 1.

Section 5 of Ordinance No. 132 is hereby amended to read as follows:

Section 5. Imposition of Tax.

- A. <u>Imposition and rate of tax; statement of motor</u> vehicle fuel sold, distributed or used.
- (1) In addition to any other taxes provided by law, every dealer shall, not later than the 25th day of each calendar month render to the Department a statement of all motor vehicle fuel sold, distributed or used by him in Washoe County, as well as any 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 2 D. of this Ordinance, during the preceding calendar month; and pay an excise tax of four cents per gallon on all motor vehicle fuel so sold, distributed or used, in the manner and within the time prescribed in this Ordinance.
- (2) The Department, for good cause, may extend, for not to exceed thirty (30) days, the time for making any report or return required under this 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. Any dealer to whom an extension is granted shall pay, in addition to any delinquent tax due, interest at the rate of one half of one percent per month, or fraction thereof, from the date on which the tax would have been due without the extension to the date of payment.

- (3) Any report, return, remittance to cover a payment, or claim for credit or refund required by this 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 mails properly addressed to the Department of Taxation.
- (4) For the purpose of this Ordinance, motor vehicle fuel is sold where it is delivered into a vehicle not belonging to the seller or into a stationary tank on the premises of the buyer.

B. <u>Imposition of excise tax on other inflammable</u>, combustible liquids.

- (1) In addition to any other taxes provided for by this Ordinance, every person who shall use any inflammable or combustible liquid or other material other than motor vehicle fuel as defined in Section 2 I. of this Ordinance to operate a motor vehicle on the highways of this State, except special fuel as defined in Section 2 I. of this Ordinance, shall pay an excise tax as provided by subsection A. of this Section for each gallon thereof so used, and shall render monthly statements and make monthly payments at the times and in the manner prescribed for dealers in this Ordinance.
- (2) Any owner or operator of a motor vehicle who shall import motor vehicle fuel or other fuel or material, except special fuel as defined in Section 2 I. of this Ordinance, into this County, from another state or from Federal Proprietory lands or reservations, in the fuel tank or tanks of any such motor vehicle in a quantity exceeding twenty-five (25) gallons shall, upon demand of the Department or its duly authorized agent, pay to said Department on such excess motor vehicle fuel the excise tax required to be paid by dealers under this Ordinance.
- (3) Nothing in this Section shall be construed to require more than one payment of any excise tax upon, or in respect to, the same fuel.

SECTION 2

The County motor vehicle fuel tax imposed by this ordinance shall be effective on the 1st day of January, 1982.

Proposed on the $\underline{27}$ day of $\underline{\text{October}}$, 1979. Proposed by Commissioners Farr, Ferrari, Brown, Williams & Underwood Passed on the $\underline{10th}$ day of $\underline{\text{November}}$, 1979.

Ayes:

Commissioners Farr, Ferrari, Brown, Underwood & Williams

Nayes:

Commissioners: None

Absent:

Commissioners: None

Chairman of the Board

ATTEST:

Country Clerk

This Ordinance shall be in force and effect from and after the $25 th \ day \ of \ \underline{November}$, 1981.