

# 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 ap-  
pearing in said newspaper, and the .....

..... Notice of County Ordinance .....

..... Bill No. 720 .....

..... Ordinance No. 548 .....

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

..... June 30 ....., 19 82

and was published in each of the following issues  
thereafter: .. July 7, 1982 .....

the date of the last publication being in the issue  
of .. July 7 ....., 19 82

.....  
Subscribed and sworn to before me this, the

..... 7th day of July ....., 19 82

.....  
Notary Public in and for the County of Washoe,

State of Nevada.

My Commission expires: October 25, 1984

**NOTICE OF COUNTY ORDINANCE**  
 NOTICE IS HEREBY GIVEN that Bill No. 720, Ordinance No. 548, entitled "And ordinance establishing a tax upon the retail sales of tangible personal property sold within the County and a tax upon the storage, use or consumption of tangible personal property within the County; providing that the proceeds of the tax be used for the acquisition, operation, maintenance and administration of a public transportation system within Washoe County, including supporting services to certain agencies which provide transportation to the elderly and handicapped; creating a special fund in the County treasury; requiring Washoe County to enter into an agreement with the Nevada Department of Taxation for the collection of the proceeds of the tax; and providing other matters properly relating thereto," was adopted on June 22, 1982, by Commissioners Farr, Ferrari, Brown, Underwood and Williams.

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: June 30; July 7, 1982

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SUMMARY: Establishes a tax for public transportation by imposing a tax upon the retail sales of tangible personal property sold within the County and a tax upon the storage, use or consumption of tangible personal property within the County.

BILL NO. 720

ORDINANCE NO. 548

AN ORDINANCE ESTABLISHING A TAX UPON THE RETAIL SALES OF TANGIBLE PERSONAL PROPERTY SOLD WITHIN THE COUNTY AND A TAX UPON THE STORAGE, USE OR CONSUMPTION OF TANGIBLE PERSONAL PROPERTY WITHIN THE COUNTY; PROVIDING THAT THE PROCEEDS OF THE TAX BE USED FOR THE ACQUISITION, OPERATION, MAINTENANCE AND ADMINISTRATION OF A PUBLIC TRANSPORTATION SYSTEM WITHIN WASHOE COUNTY, INCLUDING SUPPORTING SERVICES TO CERTAIN AGENCIES WHICH PROVIDE TRANSPORTATION TO THE ELDERLY AND HANDICAPPED; CREATING A SPECIAL FUND IN THE COUNTY TREASURY; REQUIRING WASHOE COUNTY TO ENTER INTO AN AGREEMENT WITH THE NEVADA DEPARTMENT OF TAXATION FOR THE COLLECTION OF THE PROCEEDS OF THE TAX; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

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

SECTION 1. Short Title.

This ordinance shall be known and referred to as the Washoe County public transportation tax ordinance.

SECTION 2. Authority, Purpose and Scope.

1. This Ordinance is enacted pursuant to the authority granted in Chapter 377A of NRS, which was enacted by the Sixty-first Session of the Nevada Legislature as Chapter 683, Statutes of Nevada, 1981.
2. This Ordinance establishes a tax upon retail sales of tangible personal property sold within Washoe County and a tax upon the storage, use or consumption of tangible personal property within Washoe County. The proceeds of the tax shall be used for the acquisition, operation, maintenance and administration of a public transportation system, including the provision of financial and other supporting services to certain agencies which provide separate transportation services to the elderly and handicapped.

SECTION 3. Findings and Declaration.

The Board of County Commissioners of the County of Washoe, having carefully considered the need for public transportation within the County and the declining federal revenues available

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for the operation of such a public transportation system, finds and declares:

1. That money from the United States Department of Transportation for the acquisition, maintenance and administration of public transportation systems, including support services for the transportation of the elderly and the handicapped, is expected to decline dramatically after fiscal year 1982-1983 and that amounts available for the operation of a public transportation system are expected to terminate at the end of that fiscal year.
2. That the present public transportation system within Washoe County does not provide sufficient revenues for its operation, maintenance and administration and that the curtailment of federal revenues for public transportation will mandate the elimination of existing services and may result in severe hardships to a significant number of residents of Washoe County unless a new source of revenue for public transportation is established.
3. That sound principles of government require an increased contribution for public transportation from those persons who may benefit from the service provided.
4. That there is no other object of taxation, except retail sales, which is so generally distributed among the residents of and visitors to Washoe County in proportion to their respective population and wealth as to be suitable for the imposition of a tax for the support of public transportation.
5. That it is therefore necessary to impose a separate tax upon tangible personal property sold at retail in Washoe County to provide revenue for public transportation within the County.
6. That in order to avoid imposing unfair competitive hardships upon merchants within Washoe County, it is necessary that such additional tax be imposed:
  - (a) At the same rate throughout Washoe County; and
  - (b) Upon tangible personal property purchased outside Washoe County for use within Washoe County.
7. That the convenience of the public and of retail merchants will best be served by imposing the tax for public transportation upon exactly the same transactions, requiring the same reports and making such tax parallel in all respects to the existing sales and use taxes.

SECTION 4. Construction; Operation of Definitions.

Except where the context otherwise requires, the definitions

given in Sections 5 to 21, inclusive, of this ordinance govern the construction of this ordinance.

SECTION 5. "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.

SECTION 6. "Department" defined.

"Department" means the department of taxation of the State of Nevada.

SECTION 7. "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 Washoe 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 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.
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.

SECTION 8. "In Washoe County", "In the county"; defined.

"In Washoe County" or "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.

SECTION 9. "Occasional sale" defined.

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

SECTION 10. "Person" defined.

"Person" includes any individual, firm, copartnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit, but shall not include the United States, the State of Nevada or any agency thereof, or any city, county, district or other political subdivision of the State of Nevada.

SECTION 11. "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.

SECTION 12. "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 Washoe 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 Washoe County, is a retail sale in Washoe County by the person making the delivery. He shall include the retail selling price of the property in his gross receipts.

SECTION 13. "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 more than two retail sales of 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 ordinance 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 purposes of this ordinance.
  3. A licensed optometrist or physician is a consumer of, and shall not be considered, a retailer within the provisions of this ordinance, with respect to the ophthalmic materials used or furnished by him in the performance of his professional services in the diagnosis, treatment or correction of conditions of the human eye, including the adaptation of lenses or frames for the aid thereof.

SECTION 14. "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.

SECTION 15. "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 prior to 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 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 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 or Washoe County upon or with respect to the storage,



use or other consumption of tangible personal property purchased from any retailer.

SECTION 16. "Seller" defined.

"Seller" includes every person within Washoe County who is 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.

SECTION 17. "Storage" defined.

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

SECTION 18. "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 Washoe County for use thereafter solely outside Washoe County, or for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into, other tangible personal property to be transported outside Washoe County and thereafter used solely outside Washoe County.

SECTION 19. "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.

SECTION 20. "Taxpayer" defined.

"Taxpayer" means any person liable for tax under this ordinance.

SECTION 21. "Use" defined.

"Use" includes the exercise of any right or power over tangible personal property incident to the ownership of that property, except that it does not include the sale of that property in the regular course of business.

SECTION 22. Imposition and rate of sales tax; date of imposition.

For the privilege of selling tangible personal property at retail in Washoe County a tax is hereby imposed upon all retailers at the rate of one-quarter of 1 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in Washoe County. The tax shall be

imposed on and after the date set forth in Section 165 of this ordinance.

SECTION 23. Method of collection of sales tax.

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

SECTION 24. Assumption, absorption of tax by retailer; unlawful advertising.

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.

SECTION 25. Separate display of tax from list, 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.

SECTION 26. Application for permit: Form; contents.

1. Every person desiring to engage in or conduct business as a seller within Washoe County shall file with the department an application for a permit for each place of business.
2. Every application for a permit shall:
  - (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 shall 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 shall be attached the written evidence of his authority.

SECTION 27. Permit fee.

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

SECTION 28. Issuance and display of permit: assignability.

After compliance with sections 26, 27 and 107 of this ordinance 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.

SECTION 29. Reinstatement fee for suspended, 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.

SECTION 30. Revocation, suspension of permit: Procedure; order to lock, seal place of business on revocation.

1. Whenever any person fails to comply with any provision of this ordinance relating to the sales tax or any regulation of the department relating to the sales tax prescribed and adopted under this ordinance, the department, upon hearing, after giving the person 10 days' notice in writing specifying the time and place of 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 ordinance relating to the sales tax and the regulations of the department.
5. If a permit is revoked, the department may order the place of business for which the permit was issued to be locked and sealed.

SECTION 31. Engaging in business as seller without permit unlawful; order to lock, seal place of business.

1. A person who engages in business as a seller in Washoe County without a permit or permits or after a permit has been suspended, and each officer of any corporation which so engages in business, is guilty of a misdemeanor.
2. If, after notice to the seller, served personally or by mail, the seller continues to engage in business without a permit, or after a permit has been suspended or revoked, the department may order any place of business of the seller to be locked and sealed. If notice under this subsection is served by mail, it must be addressed to the seller at his address as it appears in the records of the department.

SECTION 32. Enforcement of order to lock and seal place of business.

The order to lock and seal a place of business in Washoe County must be delivered to the sheriff of Washoe County, who shall assist in the enforcement of the order.

SECTION 33. Presumption of taxability; resale certificate.

For the purpose of the proper administration of this ordinance 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.

SECTION 34. 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 26 to 38, inclusive, of this ordinance 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.

SECTION 35. 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.

SECTION 36. Liability of purchaser giving resale certificate.

If a purchaser who gives a certificate makes any use of the property in Washoe County 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.

SECTION 37. 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.

SECTION 38. 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.

SECTION 39. Imposition and rate of use tax.

An excise tax is hereby imposed on the storage, use or other consumption in Washoe County of tangible personal property purchased from any retailer for storage, use or other consumption in Washoe County at the rate of one-quarter of 1 percent of the sales price of the property. The tax shall be imposed on and after the date set forth in section 165 of this ordinance.

SECTION 40. Liability for tax; extinguishment of liability.

Every person storing, using or otherwise consuming in Washoe 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 Washoe 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 ordinance relating to the use tax, regarded as a retailer maintaining a place of business in the county, given to the purchaser pursuant to section 41 of this ordinance is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

SECTION 41. Collection by retailer; purchaser's receipt.

Every retailer maintaining a place of business in any county and making sales of tangible personal property for storage, use or other consumption in Washoe County, not exempted under sections 54 to 74, inclusive, of this ordinance 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 in the manner and form prescribed by the department.

SECTION 42. Tax as debt to county.

The tax required to be collected by the retailer constitutes a debt owed by the retailer to Washoe County.

SECTION 43. Assumption, absorption of tax by retailer; unlawful advertising.

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.

SECTION 44. Separate display of tax from list, other 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.

SECTION 45. Unlawful acts.

Any person violating section 41, 43 or 44 of this ordinance is guilty of a misdemeanor.

SECTION 46. Registration of retailers.

Every retailer selling tangible personal property for storage, use or other consumption in Washoe County shall register with the department and give:

1. The name and address of all agents operating in the state.
2. The location of all distribution or sales houses or offices or other places of business in the state.
3. Such other information as the department may require.

SECTION 47. Presumption of purchase for use; resale certificate.

For the purpose of the proper administration of this ordinance 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 Washoe County is sold for storage, use or other consumption in Washoe 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.

SECTION 48. 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 26 to 38, inclusive, of this ordinance 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.

SECTION 49. 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.

SECTION 50. Liability of purchaser giving resale certificate:  
Use of article bought for resale.

If a purchaser who gives a certificate makes any storage or use of the property in Washoe County 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.

SECTION 51. 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.

SECTION 52. Presumption of purchase from retailer.

It shall be further presumed that tangible personal property shipped or brought to Washoe County by the purchaser after the date of imposition of this tax pursuant to section 165 of this ordinance was purchased from a retailer on or after that date for storage, use or other consumption in the county.

SECTION 53. Presumption of use: Out-of-state delivery.

1. On and after the date of imposition of this tax pursuant to section 165 of this ordinance, it shall be further presumed that tangible personal property delivered outside Washoe County to a purchaser known by the retailer to be a resident of Washoe 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 Washoe County.
  - (b) Other evidence satisfactory to the department that the property was not purchased for storage, use or other consumption in Washoe County.



SECTION 54. "Exempted from the taxes imposed by this ordinance" explained.

"Exempted from the taxes imposed by this ordinance", as used in sections 54 to 75, inclusive, of this ordinance, means exempted from the computation of the amount of taxes imposed.

SECTION 55. Constitutional and statutory exemptions.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property the gross receipts from the sale of which, or the storage, use or other consumption of which, the State of Nevada and Washoe County are prohibited from taxing under the Constitution or laws of the United States or under the Nevada constitution.

SECTION 56. Proceeds of mines exempted.

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

SECTION 57. Motor vehicle fuels exempted.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale and distribution of, and the storage, use or other consumption in Washoe 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.

SECTION 58. Partial exemption of new mobile homes; full exemption of used mobile homes. [Effective January 1, 1983, if similar exemption from sales and use tax is adopted by the people at the general election of 1982.]

1. The tax imposed by this ordinance must:
  - (a) When imposed on the privilege of selling a new mobile home, be imposed on the sale of the materials used in constructing the mobile home. For the purposes of this paragraph, the cost of the materials used in constructing a mobile home is 60 percent of the cost of the mobile home.
  - (b) Not be collected on the sale of any mobile home if the sale of the mobile home or the materials used in constructing it have been previously taxed pursuant to Chapter 374 of NRS.
2. As used in this section, "mobile home" means a vehicular structure which is:

- (a) Built on a permanent chassis;
- (b) Designed to be used with or without a permanent foundation as a dwelling when connected to utilities;
- (c) Transportable in one or more sections; and
- (d) More than 8 feet in body width and more than 32 feet in body length. Neither the width nor the length includes bay windows, porches, drawbars, couplings, hitches, wall or roof extensions or other attachments.

The term does not include a vehicular structure primarily designed as temporary living quarters for travel, recreational or camping use, which may be self-propelled or mounted upon, or drawn by, a motor vehicle.

SECTION 59. Animal life, feed, seed, plants, fertilizer exempted.

There are exempted from the taxes imposed by this ordinance 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.

SECTION 60. Medicines exempted.

- 1. There are exempted from the taxes imposed by this ordinance the gross receipts from sales and the storage, use or other consumption of medicines:
  - (a) 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; or
  - (b) Furnished by a licensed physician, dentist or podiatrist to his own patient for the treatment of the patient; or
  - (c) Furnished by a hospital for treatment of any person

pursuant to the order of a licensed physician, dentist or podiatrist; or

- (d) 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, prosthetic, ophthalmic or ocular 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.

SECTION 61. Food for human consumption exempted.

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

SECTION 62. Meals and food products; Sales to students, teachers: exemptions.

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

SECTION 63. Containers exempted.

1. There are exempted from the taxes imposed by this ordinance the gross receipts from sales of, and the storage, use or other consumption in Washoe 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 ordinance.
  - (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."

SECTION 64. Gas, electricity and water exempted.

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

SECTION 65. Domestic fuels exempted.

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

SECTION 66. Public works contracts exempted.

1. There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in Washoe 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 chapter 374 of NRS the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property used for the performance of a contract on public works which was exe-

cuted prior to May 1, 1981, or for which a binding bid was submitted before that date if the bid was afterward accepted.

SECTION 67. Written contracts executed before July 1, 1967; written construction contracts executed before May 1, 1981: exemptions.

1. There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in Washoe 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 chapter 374 of NRS the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property used for the performance of a written contract for construction entered into prior to May 1, 1981.

SECTION 68. Newspapers exempted.

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

SECTION 69. Occasional sales exempted.

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

SECTION 70. Sales tax: United States; state; political subdivisions; religious eleemosynary organizations; exemptions.

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 the State of Nevada.
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.

SECTION 71. Sales tax: Sales to common carriers; exemption.

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 Washoe County and the property is actually transported to the out-of-county destination for use by the carrier in the conduct of its business as a common carrier.

SECTION 72. Sales tax: Property shipped outside state pursuant to sales contract; delivery by vendor; exemption.

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 Washoe County pursuant to the 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 Washoe County.

SECTION 73. Sales tax: Materials purchased for use in performance of contracts with United States; exemption.

Notwithstanding any other provision of law, the tax imposed under this ordinance shall apply to the gross receipts from the sale of any tangible personal property to contractors purchasing such property either as the agents of the United States or for their own account and subsequent resale to the United States for use in the performance of contracts with the United States for the construction of improvements on or to real property, not including, however, contractors qualified to issue and who do issue resale certificates to vendors for tangible personal property for subsequent incorporation into real property outside Washoe County in the performance of a contract to improve the out-of-county realty.

SECTION 74. Use tax: Property on which sales tax paid; exemption.

The storage, use or other consumption in Washoe 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.

SECTION 75. Exemption certificates: 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.

SECTION 76. Due date of taxes.

Except as provided in section 81 of this ordinance, the taxes imposed by this ordinance are due and payable to the department monthly on or before the last day of the month next succeeding each month.

SECTION 77. Return: Time for filing; persons required to file.

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 State of Nevada 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.

SECTION 78. 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 ordinance.

SECTION 79. Reimbursement to taxpayer for collection of tax.

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

SECTION 80. 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.

SECTION 81. Return periods: Periods other than calendar months or quarters.

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 Washoe 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.

SECTION 82. 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.

SECTION 83. Collection of tax: Affixing, cancellation 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.

SECTION 84. Extensions for filing return, payment of tax, interest.

1. 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 ordinance.
2. Any person to whom an extension is granted and who pays the tax within the period for which the extension is granted shall pay, in addition to the tax, interest at the rate of 6 percent per annum from the date on which the tax would have been due without the extension until the date of payment.

SECTION 85. 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 Washoe 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 91 of this ordinance 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 ordinance.

SECTION 86. Interest on deficiency.

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.

SECTION 87. Offsetting of overpayments; computation of interest.

1. In making a determination the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

2. The interest on underpayments and overpayments shall be computed in the manner set forth in sections 106 and 137 of this ordinance.

SECTION 88. Penalty for negligence, disregard of law, regulations.

If any part of the deficiency for which a deficiency determination is made is due to negligence or intentional disregard of this ordinance or authorized rules and regulations, a penalty of 10 percent of the amount of the determination shall be added thereto.

SECTION 89. Penalty for fraud, 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 ordinance or authorized rules and regulations, a penalty of 25 percent of the amount of the determination shall be added thereto.

SECTION 90. Notice of department's determination: Service.

1. The department shall give to the retailer or person storing, using or consuming tangible personal property in Washoe County 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 in Washoe County 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 ordinance, the service is complete at the time of deposit in the United States post office.

SECTION 91. Time within which notice of deficiency determination to be mailed; consent to later mailing of notice.

1. Except in the case of fraud, intent to evade this ordinance or the regulations adopted under it, a failure to make a return, or of a claim for additional amount pursuant to section 102 of this ordinance, every notice of a deficiency determination 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 102 of this ordinance, 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. The limitation specified in this section does not apply in case of a sales tax proposed to be determined with respect to sales of property for the storage, use or other consumption of which notice of a deficiency determination has been or is given pursuant to sections 90, 96 and 98 of this ordinance, and to subsection 1 of this section. The limitation specified in this section does not apply in case of an amount of use tax proposed to be determined with respect to storage, use or other consumption of property for the sale of which notice of a deficiency determination has been or is given pursuant to sections 90, 96 and 98 of this ordinance, and to subsection 1 of this section.
3. 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.

SECTION 92. Determination if no return made: Estimate and computation; 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 Washoe 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 Washoe 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 91 of this ordinance 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 ordinance.

SECTION 93. Offsets: Computation; Interest.

1. In making a determination, the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

2. The interest on underpayments and overpayments shall be computed in the manner set forth in sections 106 and 137 of this ordinance.

SECTION 94. 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.

SECTION 95. Penalties for fraud, intent to evade.

If the failure of any person to file a return is due to fraud or intent to evade this ordinance or rules and regulations, a penalty of 25 percent of the amount required to be paid by the person, exclusive of penalties, shall be added thereto in addition to the 10 percent penalty provided in section 92 of this ordinance.

SECTION 96. 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.

SECTION 97. Jeopardy determination: When made; due date.

If the tax commission believes that the collection of any tax or any amount of tax required to be collected and paid to Washoe County or of any determination will be jeopardized by delay, it shall thereupon make a determination of the tax or amount of tax required to be collected, noting that fact upon the determination. The amount determined is due and payable immediately.

SECTION 98. Nonpayment: Finality of determination.

If the amount specified in the determination is not paid within 10 days after service of notice thereof upon the person against whom the determination is made, the amount becomes final at the expiration of the 10 days, unless a petition for redetermination is filed within the 10 days, and the delinquency penalty and the interest provided in section 106 of this ordinance shall attach to the amount of the tax or the amount of the tax required to be collected.

SECTION 99. Petition for redetermination; deposit of security.

The person against whom a jeopardy determination is made may petition for the redetermination thereof pursuant to sections

100 to 106, inclusive, of this ordinance. He shall, however, file the petition for redetermination with the department within 10 days after the service upon him of notice of determination. The person shall also within the 10-day period deposit with the department such security as it may deem necessary to insure compliance with this ordinance. The security may be sold by the department in the manner prescribed by section 107 of this ordinance.

SECTION 100. Petition for redetermination; time to file.

1. Any person against whom a determination is made, under sections 85 to 96, inclusive, of this ordinance, 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.

SECTION 101. 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.

SECTION 102. Increase, decrease of amount of determination.

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.

SECTION 103. Order of department on petition for redetermination: Finality of order.

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

SECTION 104. Due date of determinations; penalties.

All determinations made by the department under sections 85 to 96, inclusive, of this ordinance, 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.

SECTION 105. Service of Notice.

Any notice required by sections 100 to 104, inclusive, of this ordinance, shall be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

SECTION 106. Penalty, interest for failure to pay tax: Amount; rates.

Any person who fails to pay any tax to Washoe County or any amount of tax required to be collected and paid to Washoe County, except amounts of determinations made by the department under sections 85 to 96, inclusive, of this ordinance, within the time required shall pay a penalty of not more than 10 percent of the tax or amount of the tax, as determined by the department, in addition to the tax or amount of tax, plus interest at the rate of 1.5 percent per month, or fraction thereof, from the date on which the tax or the amount of tax required to be collected became due and payable to Washoe County until the date of payment.

SECTION 107. Deposit of security: Amounts; sales of security; return of surplus.

1. The department, whenever it deems it necessary to insure compliance with this ordinance, may require any person subject to this ordinance 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 noted below, may not be greater than twice the estimated average liability of persons filing returns for quarterly periods or three times the estimated average liability of persons filing returns for monthly periods, determined in such manner as the department deems proper, or \$5,000, whichever amount is the lesser.
2. In case of persons habitually delinquent in their obligations under this ordinance, the amount of the security must not be greater than three times the average liability of persons filing returns for quarterly periods or five times the average liability of persons filing returns for monthly periods, or \$5,000, whichever amount is the lesser.
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.

SECTION 108. Notice of delinquency to persons holding credits or property of delinquent; transfer or disposition of property or debt after notice; bank deposits.

1. If any person is delinquent in the payment of the amount required to be paid by him or in the event a determination has been made against him which remains unpaid, the department may, not later than 3 years after the payment became delinquent, or within 3 years after the last recording of an abstract under section 116 of this ordinance, or of a certificate under section 119 of this ordinance, give notice thereof personally or by registered or certified mail to all persons, including any officer or department of the state or any political subdivision or agency of the state, having in their possession or under their control any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent or person against whom a determination has been made which remains unpaid, or owing any debts to the delinquent or such person. In the case of any state officer, department or agency, the notice shall be given to such officer, department or agency prior to the time it presents the claim of the delinquent taxpayer to the state controller.
2. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property, or debts in their possession or under their control at the time they received the notice until the department consents to a transfer or disposition, or until 60 days elapse after the receipt of the notice, whichever period expires earlier.
3. All persons so notified shall, within 10 days after receipt of the notice, advise the department of all such credits, other personal property, or debts in their possession, under their control, or owing by them.
4. If such notice seeks to prevent the transfer or other disposition of a deposit in a bank or other credits or personal property in the possession or under the control of a bank, the notice to be effective shall be delivered or mailed to the branch or office of such bank at which such

deposit is carried or at which such credits or personal property is held.

5. If, during the effective period of the notice to withhold, any person so notified makes any transfer or disposition of the property or debts required to be withheld hereunder, to the extent of the value of the property or the amount of the debts thus transferred or paid, he shall be liable to Washoe County for any indebtedness due under this ordinance from the person with respect to whose obligation the notice was given if solely by reason of such transfer or disposition Washoe County is unable to recover the indebtedness of the person with respect to whose obligation the notice is given.

SECTION 109. Action for collection of tax, penalties, interest: Limitation.

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 116 of this ordinance, or of a certificate under section 119 of this ordinance, 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 Washoe County to collect the amount delinquent together with penalties and interest.

SECTION 110. Attorney general to prosecute action; provisions of NRS, N.R.C.P., N.R.A.P. applicable.

The attorney general, on behalf of Washoe 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.

SECTION 111. Issuance of writ of attachment without bond, affidavit.

In the action a writ of attachment may issue, and no bond or affidavit previous to the issuing of the attachment is required.

SECTION 112. Evidentiary effect of delinquency certificate.

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 ordinance in relation to the computation and determination of the amount.



SECTION 113. Action for use tax: Manner of service of process.

In any action relating to the use tax brought under this ordinance, 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.

SECTION 114. Application for summary judgment: Filing of certificate of delinquency.

If any amount required to be paid to Washoe County under this ordinance 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 Washoe 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 ordinance 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.

SECTION 115. Entry of judgment by county clerk.

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

SECTION 116. Filing of abstract, copy of judgment with county recorder; judgment lien; duration and extension.

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 property in the county where it is filed which is owned by the person liable or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue for 5 years from the date of the judgment so entered by the county clerk unless sooner released or otherwise discharged.
3. The lien may, within 5 years from the date of the judgment or within 5 years from the date of the last extension of the lien in the manner herein provided, 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 such filing, the lien shall be extended to the

real property in such county for 5 years, unless sooner released or otherwise discharged.

SECTION 117. 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.

SECTION 118. Priority of tax claim or lien: Subordination to prior recorded lien, other debts.

1. The amounts required to be paid by any person under this ordinance together with interest and penalties shall be satisfied first in any of the following cases:
  - (a) Whenever the person is insolvent.
  - (b) Whenever the person makes a voluntary assignment of his assets.
  - (c) Whenever the estate of the person in the hands of executors, administrators or heirs is insufficient to pay all the debts due from the deceased.
  - (d) Whenever the estate and effects of an absconding, concealed or absent person required to pay any amount under this ordinance are levied upon by process of law.
2. This section does not give Washoe County a preference over any recorded lien which attached prior to the date when the amounts required to be paid became a lien; or preference over costs of administration, funeral expenses, expenses of last illness, family allowances, debts preferred by the laws of the United States or wages as provided in NRS 150.220.

SECTION 119. Recordation of certificate of delinquency: Resulting lien; duration and extension.

1. If any amount required to be paid to Washoe County under this ordinance 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 Washoe 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 same, and the fact that the department has complied with all provisions of this ordinance 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 property in the county where it is filed which is owned by the person or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue 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 from the date of the filing of the certificate or within 5 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any such county, and from the time of such filing, the lien shall be extended to the real property in such county for 5 years, unless sooner released or otherwise discharged.

SECTION 120. Department may release, subordinate lien.

The department may at any time release all or any portion of the property subject to any lien provided for in this ordinance 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.

SECTION 121. Evidentiary effect of certificate of release, 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.

SECTION 122. Warrant for collection of tax: 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 116 of this ordinance, or of a certificate under section 119 of this ordinance, 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 Washoe County under this ordinance.
2. The warrant shall be directed to any sheriff or constable 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.

SECTION 123. Fees for services of sheriff, constable; approval of newspaper publication fees.

The department may pay or advance to the sheriff or constable 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.

SECTION 124. Liability for fees of sheriff, constable.

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

SECTION 125. Power of department to seize and sell delinquent's property; exemptions.

1. At any time within 3 years after any person is delinquent in the payment of any amount, the department forthwith may collect the amount in the following manner: The department shall seize any property, real or personal, of the person and sell the property, or a sufficient part of it, at public auction to pay the amount due, together with any interest or penalties imposed for the delinquency and any costs incurred on account of the seizure and sale.
2. Any seizure made to collect a sales tax due shall be only of the property of the retailer not exempt from execution under the provisions of NRS.

SECTION 126. Notice of sale: Contents; mailings; publication.

1. Notice of the sale and the time and place thereof shall be given to the delinquent person in writing at least 10 days before the date set for the sale in the following manner: The notice shall be enclosed in an envelope addressed to the person, in case of a sale for use taxes due, at his last-known address or place of business, and, in case of a sale for sales taxes due, at his last-known residence or place of business in this state. It shall be deposited in the United States mail, postage prepaid. The notice shall also be published for at least 10 days before the date set for the sale in a newspaper of general circulation published in the county in which the property seized is to be sold. If there is no newspaper of general circulation in that county, notice shall be posted in three public places in that county 10 days prior to the date set for the sale.
2. The notice shall contain a description of the property to be sold, a statement of the amount due, including interest, penalties and costs, the name of the delinquent, and the further statement that unless the amount due, interest,

penalties and costs are paid on or before the time fixed in the notice for the sale, the property, or so much of it as may be necessary, will be sold in accordance with law and the notice.

SECTION 127. Sale; delivery of bill of sale, deed; disposition of unsold portion.

1. At the sale the department shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the personal property and a deed for any real property sold. The bill of sale or deed vests the interests or title of the person liable for the amount in the purchaser.
2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.

SECTION 128. Disposition of excess proceeds; third-party claims.

1. If, upon the sale, the moneys received exceed the total of all amounts, including interest, penalties and costs due Washoe County, the department shall return the excess to the person liable for the amounts and obtain his receipt.
2. If any person having an interest in or lien upon the property files with the department, prior to the sale, notice of his interest or lien, the department shall withhold any excess, pending a determination of the rights of the respective parties thereto by a court of competent jurisdiction.
3. If for any reason the receipt of the person liable for the amount is not available, the department shall deposit the excess moneys with the treasurer of Washoe County, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

SECTION 129. Successor, assignee to withhold tax from purchase price.

If any retailer liable for any amount under this ordinance 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.

SECTION 130. Liability of purchaser for failure to withhold purchase price; release.

1. If the purchaser of a business or stock of goods fails to withhold the purchase price as required, he becomes person-

ally 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.

SECTION 131. 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 of Washoe County 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 such board, the excess amount collected or paid shall be credited on any amounts then due and payable from the person under this ordinance, 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 39 to 53, inclusive, of this ordinance shall be credited or refunded by Washoe County.

SECTION 132. Claims for refund, credit: Limitation.

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 85 to 96, inclusive, of this ordinance, 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 91 of this ordinance.

SECTION 133. Credit or refund for use tax: Reimbursement of vendor for sales tax.

No credit or refund of any amount paid pursuant to sections 39 to 53, inclusive, of this ordinance, shall be allowed on the ground that the storage, use or other consumption of the property is exempted under section 74 of this ordinance, unless the person who paid the amount reimburses his vendor with respect to the sale of the property and paid by the vendor to Washoe County.

SECTION 134. Claim for refund, credit: Form; contents.

Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

SECTION 135. Effect of failure to file claim: Waiver.

Failure to file a claim within the time prescribed in section 132 of this ordinance constitutes a waiver of any demand against Washoe County on account of overpayment.

SECTION 136. Notice of disallowance of claim: Service.

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.

SECTION 137. 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 of Washoe County, 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.

SECTION 138. Disallowance of interest: Circumstances.

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

SECTION 139. Injunction, other process to prevent tax collection 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 ordinance of any tax or any amount of tax required to be collected.

SECTION 140. 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.

SECTION 141. 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 ordinance, 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 Washoe County on account of alleged overpayments.

SECTION 142. 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.

SECTION 143. 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 39 to 53, inclusive, of this ordinance.

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

SECTION 144. 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.

SECTION 145. Judgment not to be rendered for assignee-plaintiff.

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.

SECTION 146. 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 Washoe County, in the name of Washoe County.

SECTION 147. 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 Washoe County, on behalf of Washoe 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.

SECTION 148. Cancellation of illegal determination: Procedure; limitation.

- 1. If any amount in excess of \$25 has been illegally deter-

mined, either by the person filing the return or by the department, the department shall certify this fact to the Board of County Commissioners of Washoe County, and such 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.

SECTION 149. Enforcement by department: Regulations.

1. The department shall enforce the provisions of this ordinance and may prescribe, adopt and enforce regulations relating to the administration and enforcement of this ordinance.
2. The department may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

SECTION 150. 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 ordinance, and may delegate authority to its representatives to conduct hearings, prescribe regulations or perform any other duties imposed by this ordinance.

SECTION 151. Records to be kept by sellers, retailers and others.

1. Every seller, every retailer, and every person storing, using or otherwise consuming in a 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 ordinance 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 ordinance 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.

SECTION 152. 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.

SECTION 153. Reports for administering use tax: 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 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.

SECTION 154. Disclosure of information unlawful; examination of records when ordered by governor.

1. 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 governor may, however, by general or special order, authorize examination of the records maintained by the department under this ordinance 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 shall not be made public except to the extent and in the manner that the order may authorize that it be made public.
3. 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.

SECTION 155. Penalty for failure to make return, 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, is guilty of a misdemeanor and subject to a fine of not exceeding \$500 for each offense.

SECTION 156. Penalty for false and fraudulent returns.

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.

SECTION 157. Penalty for other violations.

Any violation of this ordinance, except as otherwise provided, is a misdemeanor.

SECTION 158. Statute of limitations.

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

SECTION 159. Application of res judicata doctrine.

In the determination of any case arising under this ordinance, 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.

SECTION 160. 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 Washoe County under this ordinance 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 fund for public mass transportation, a special revenue fund created by subsection 2 of NRS 377A.050 in the state general fund.
3. The state controller, acting upon the collection data furnished by the department, shall, each month, from the fund for public mass transportation in the state general fund:
  - (a) Transfer 1 percent of all fees, taxes, interest and

penalties collected in each 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 Washoe County.

- (b) Determine for Washoe County the amount of money equal to the fees, taxes, interest and penalties collected in the State of Nevada pursuant to this ordinance during the preceding month less the amount transferred pursuant to paragraph (a) of this subsection.
- (c) Remit the money to the treasurer of Washoe County for credit to the public transit fund, which is created by section 166 of this ordinance.

SECTION 161. Remedies of county are cumulative.

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

SECTION 162. Department's authority to act for counties.

In all proceedings under this ordinance the department may act for and on behalf of Washoe County.

SECTION 163. County to contract with department for functions incident to sales and use tax.

Washoe County shall, before the effective date of this ordinance, enter into an agreement with the department which provides that the department shall perform all functions incident to the administration or operation of the tax imposed by this ordinance.

SECTION 164. Amendments to Chapter 374 of NRS automatically incorporated into this ordinance.

Every amendment to the Local School Support Tax law, Chapter 374 of NRS, which becomes effective after the date of enactment of this ordinance automatically becomes a part of this ordinance on its effective date unless such amendment is inconsistent with the provisions of Chapter 377A of NRS.

SECTION 165. Date of imposition of sales and use tax.

The sales tax and the use tax, which are provided for in sections 22 and 39 of this ordinance, respectively, shall each be imposed on the first day of the second calendar month after this ordinance is approved by the registered voters of Washoe County.

SECTION 166. Creation of public transit fund; deposits; limitation on diversion; authorized expenditures.

1. There is hereby created in the county treasury a separate and distinct fund to be known as the public transit fund.
2. The county treasurer shall deposit all money received from the state controller pursuant to NRS 377A.050 and section 160 of this ordinance in the public transit fund.
3. Money which is deposited in the public transit fund must not be diverted to the regional street and highway fund.
4. Money in the public transit fund shall be appropriated by the Regional Transportation Commission pursuant to NRS 377A.080 and may be used for any lawful purpose set forth in Chapter 377A of NRS.

SECTION 167. Proceeds of tax may be pledged.

The proceeds from the tax imposed by this ordinance may be pledged in conformance with NRS 377A.090 to 377A.100, inclusive, as security for the repayment of any public transportation bonds and other securities which may be authorized by the board pursuant to NRS 377A.090.

SECTION 168. Effective date of ordinance.

1. Except as provided in subsection 2, this ordinance becomes effective when it is approved by a majority of the registered voters of Washoe County voting upon a question which the Board of County Commissioners of Washoe County may submit to such voters at any election.
2. Section 58 of this ordinance, creating an exemption for certain mobile homes from the taxes imposed by this ordinance, becomes effective January 1, 1983, if a similar exemption contained in Chapter 439, Statutes of Nevada, 1981, is approved by a majority of the votes cast by the registered voters of the State of Nevada at the general election in 1982.

SECTION 169. Invalidity; Severability.

If any provision of this ordinance, or the application thereof to any person, thing or circumstance is held invalid, it is intended that such invalidity shall not affect the provisions or application of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are intended and declared severable.

Proposed on the 8th day of June, 1982.  
 Proposed by Commissioners Brown.  
 Passed on the 22nd day of June, 1982.

Vote:

Ayes: Commissioners: Farr, Ferrari, Brown, Underwood, Williams  
 Nays: Commissioners: None  
 Absent: Commissioners: None

  
 \_\_\_\_\_  
 Chairman of the Board

ATTEST:

  
 \_\_\_\_\_  
 County Clerk

This ordinance shall be in force and effect from and after  
 the 7th day of July, 1982.