

RENO GAZETTE-JOURNAL

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Customer Account # 349008
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WASHOE COUNTY
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PROOF OF PUBLICATION

STATE OF NEVADA
COUNTY OF WASHOE

ss. Tana Ciccotti

being duly sworn, deposes and says:
That as legal clerk of the RENO GAZETTE-JOURNAL, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice:

Ordinance 1047

of which a copy is hereto attached, has been published in each regular and entire issue of said newspaper on the following dates to wit:

Dec. 14, 21, 1998

Signed

Tana Ciccotti

Subscribed and sworn to before me on 12/22/98.

Notary Public

Susan V. Dummar

**NOTICE OF ADOPTION
WASHOE COUNTY ORDINANCE
NO. 1047**

NOTICE IS HEREBY GIVEN THAT: Bill No. 1223 Ordinance No. 1047 entitled

AN ORDINANCE AMENDING WASHOE COUNTY CODE, CHAPTER 20, BY IMPOSING INFRASTRUCTURE SALES TAX OF 25 (1/4 CENT) WITH THE COLLECTION OF SAID TAX TO BE COMMENCED APRIL 1, 1999, PROVIDING FOR 125 (1/8 CENT) TO BE DEDICATED TO A RAILROAD GRADE SEPARATION PROJECT, PROVIDING FOR 125 (1/8 CENT) TO BE DEDICATED TO CERTAIN FLOOD CONTROL AND PUBLIC SAFETY PROJECTS, PROVIDING FOR THE ESTABLISHMENT OF AN INFRASTRUCTURE FUND AND A RAILROAD GRADE SEPARATION PROJECTS FUND, PROVIDING FOR GENERAL TAX PROVISIONS SUBSTANTIALLY IDENTICAL TO THOSE CONTAINED IN NRS CHAPTER 374 AND AS SAID CHAPTER IS AMENDED, PROVIDING FOR THE COUNTY TO CONTRACT WITH THE DEPARTMENT OF TAXATION PRIOR TO THE COMMENCEMENT OF COLLECTION OF SAID TAX AND FOR THE PERFORMANCE OF FUNCTIONS INCIDENT TO THE ADMINISTRATION OF THE TAX IN THE COUNTY, PROVIDING FOR AN EXEMPTION FROM THE TAX THE GROSS RECEIPTS FROM THE SALE OF AND THE STORAGE, USE OR OTHER CONSUMPTION IN THE COUNTY OF TANGIBLE PERSONAL PROPERTY USED FOR THE PERFORMANCE OF A WRITTEN CONTRACT ENTERED INTO PRIOR TO THE EFFECTIVE DATE OF THE IMPOSITION OF TAX OR FOR WHICH A BINDING BID WAS SUBMITTED PRIOR TO THE EFFECTIVE DATE OF THE IMPOSITION OF TAX, AND OTHER MATTERS RELATING THERETO.

was adopted on December 8, 1998, by Commissioners Joanne Bond, Sue Camp, Mike Mouliot, and Jim Shaw, with Jim Galloway voting "no," and will become effective on Monday, December 21, 1998.

Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street, Reno, Nevada.

Betty J. Lewis, Washoe County Clerk
No. 5065 Dec. 14.21. 1998



SUSAN V. DUMMAR
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No: 98-4006-2 - Expires August 17, 2002

P.O. BOX 22000. RENO. NEVADA 89520
(702) 788-6200



**12/23/98
PLEASE STAMP & SIGN FOR PAYMENT**

1047 ✓

SUMMARY: An ordinance amending Washoe County Code to impose a .25 (1/4 cent) infrastructure sales tax; providing for .125 (1/8 cent) designated for a railroad grade separation project; providing for .125 (1/8 cent) designated for flood control and public safety projects as identified in plan approved by the board of county commissioners; providing for the establishment of an infrastructure fund and railroad grade separation fund and other matters relating thereto.

BILL NO. 1223

ORDINANCE NO. 1047

AN ORDINANCE AMENDING WASHOE COUNTY CODE, CHAPTER 20, BY IMPOSING INFRASTRUCTURE SALES TAX OF .25 (1/4 CENT) WITH THE COLLECTION OF SAID TAX TO BE COMMENCED APRIL 1, 1999; PROVIDING FOR .125 (1/8 CENT) TO BE DEDICATED TO A RAILROAD GRADE SEPARATION PROJECT; PROVIDING FOR .125 (1/8 CENT) TO BE DEDICATED TO CERTAIN FLOOD CONTROL AND PUBLIC SAFETY PROJECTS; PROVIDING FOR THE ESTABLISHMENT OF AN INFRASTRUCTURE FUND AND A RAILROAD GRADE SEPARATION PROJECTS FUND; PROVIDING FOR GENERAL TAX PROVISIONS SUBSTANTIALLY IDENTICAL TO THOSE CONTAINED IN NRS CHAPTER 374 AND AS SAID CHAPTER IS AMENDED; PROVIDING FOR THE COUNTY TO CONTRACT WITH THE DEPARTMENT OF TAXATION PRIOR TO THE COMMENCEMENT OF COLLECTION OF SAID TAX AND FOR THE PERFORMANCE OF FUNCTIONS INCIDENT TO THE ADMINISTRATION OF THE TAX IN THE COUNTY; PROVIDING FOR AN EXEMPTION FROM THE TAX THE GROSS RECEIPTS FROM THE SALE OF AND THE STORAGE, USE OR OTHER CONSUMPTION IN THE COUNTY OF TANGIBLE PERSONAL PROPERTY USED FOR THE PERFORMANCE OF A WRITTEN CONTRACT ENTERED INTO PRIOR TO THE EFFECTIVE DATE OF THE IMPOSITION OF TAX OR FOR WHICH A BINDING BID WAS SUBMITTED PRIOR TO THE EFFECTIVE DATE OF THE IMPOSITION OF TAX; AND OTHER MATTERS RELATING THERETO.

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

SECTION 1. Washoe County Code is hereby amended pursuant to Sections 3 to 123 of this ordinance.

SECTION 2. Legislative findings.

1. Whereas, the 1997 Legislature authorized the imposition of a .25 (1/4 cent) sales tax by the board of county commissioners for certain specified infrastructure, including .125 (1/8 cent) for a railroad grade separation project as authorized in chapters 506 and 439 of the Statutes of Nevada 1997 and .125 (1/8 cent) for flood control and public safety projects as authorized in NRS Chapter 377B and as set forth in a plan approved by the board of county commissioners; and

2. Whereas, the .125 (1/8 cent) authorized for the railroad grade separation project required as a condition precedent to the imposition of the tax that (1) the City of Reno impose a 1% tax on the rental of transient lodging within its downtown police special assessment district, and (2) the board receives a written commitment from one or more sources for the expenditure of not less than one-half of the total projected cost of the railroad grade separation project; and

3. Whereas, the .125 (1/8 cent) authorized for the railroad grade separation project is required by law to be deposited in a fund to be known as the "Railroad Grade Separation Projects Fund"; and

4. Whereas, the County has approved a Resolution adopting "Interlocal Agreement Regarding the Collection of Taxes for Railroad Grade Separation Project", which agreement provides for the transfer of funds from the County "Railroad Grade Separation Project Fund" to the City of Reno to be utilized for and dedicated only to the payment of debt service for the railroad grade separation project undertaken by the City of Reno; and

5. Whereas, the City of Reno has presented written commitments from several sources for the provision of revenue toward the railroad grade separation project in an aggregate amount equal to at least one-half of the projected railroad grade separation project cost; and

6. Whereas, the City of Reno has enacted a 1% tax on the rental of transient lodging within its downtown police special assessment district providing for the commencement of collection on January 1, 1999; and

7. Whereas, the County held a public hearing on and approved a plan for the expenditure of the proceeds of the .125 (1/8 cent) dedicated to flood control and public safety project and, in conjunction therewith, reviewed the recommendations of the regional planning commission regarding the priority and ranking of the proposed projects;

SECTION 3. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.911 to read as follows:

20.911 Short Title.

1. For purposes of this chapter, sections 20.911 to 20.1147, inclusive, shall be known as and may be referred to as the Infrastructure Sales Tax Ordinance.

2. For all other purposes, sections 20.911 to 20.1147, inclusive, shall be known as and may be referred to as the Washoe

County Infrastructure Sales Tax Ordinance.

SECTION 4. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.912 to read as follows:

20.912 Construction: Operation of definitions. Except where the context otherwise requires, the definitions given in sections 20.015 to 20.047, inclusive, govern the construction of the Infrastructure Sales Tax Ordinance.

SECTION 5. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.913 to read as follows:

20.913 Imposition and rate of sales tax. For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of .25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in Washoe County on or after April 1, 1999.

SECTION 6. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.914 to read as follows:

20.914 Purpose for tax. The Infrastructure Sales Tax shall be dedicated solely to the following:

1. .125 (1/8 cent) to a railroad grade separation project pursuant to Chapters 506 and 439 of Statutes of Nevada 1998; and
2. .125 (1/8 cent) to flood control and public safety infrastructure projects pursuant to Chapter 377B of NRS and in accordance with the plan heretofore approved by the board of county commissioners at a public hearing, the approval of which is hereby ratified and confirmed.

SECTION 7. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.915 to read as follows:

20.915 Creation of dedicated funds.

1. There is hereby created in the county a fund to be known as the railroad grade separation projects fund, which fund shall be accounted for as a separate fund, into which the proceeds of .125 (1/8 cent) of the infrastructure sales tax shall be deposited.
2. There is hereby created in the county a fund to be known as the infrastructure fund which fund shall be accounted for as a separate fund, into which the proceeds of .125 (1/8 cent) of the infrastructure sales tax shall be deposited.

SECTION 8. Chapter 20 of the Washoe County Code is hereby

amended by the addition of a new section 20.917 to read as follows:

20.0917 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 9. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.919 to read as follows:

20.919 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 10. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.921 to read as follows:

20.921 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 11. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.923 to read as follows:

20.923 Application for permit: Form; contents.

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

2. Every application for a permit must:

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

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

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

3. The application must be signed:

(a) By the owner if he is a natural person.

(b) In the case of an association or partnership, by a member or partner.

(c) In the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application, to which must be attached the written evidence of his authority.

SECTION 12. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.925 to read as follows:

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

SECTION 13. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.927 to read as follows:

20.927 Issuance and display of permit; assignability. After compliance with sections 20.923 and 20.925 and after deposit of any security required by the department of the applicant, the department shall grant and issue to each applicant a separate permit for each place of business within the county. A permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It must at all times be conspicuously displayed at the place for which issued.

SECTION 14. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.929 to read as follows:

20.929 Reinstatement fee for suspended, revoked permit. A seller whose permit has been previously suspended or revoked must pay the department a fee of \$1 for the renewal or issuance of a permit.

SECTION 15. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.931 to read as follows:

20.931 Revocation, suspension of permit: Procedure.

1. Whenever any person fails to comply with any provision of the Infrastructure Sales Tax Ordinance relating to the sales tax or any regulation of the department relating to the sales tax prescribed and adopted under the Infrastructure Sales Tax 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 may 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 the Infrastructure Sales Tax Ordinance relating to the sales tax and the regulations of the department.

SECTION 16. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.933 to read as follows:

20.933 Engaging in business as seller without permit unlawful.

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.

SECTION 17. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.935 to read as follows:

20.935 Presumption of taxability; resale certificate. For the purpose of the proper administration of the Infrastructure Sales Tax Ordinance and to prevent evasion of the sales tax it is to 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 18. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.937 to read as follows:

20.937 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 20.923 to 20.945, inclusive, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 19. Chapter 20 of the Washoe County Code is hereby

amended by the addition of a new section 20.939 to read as follows:

20.939 Form and contents of resale certificate.

1. The certificate must:

- (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 must be substantially in such form as the department may prescribe.

SECTION 20. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.941 to read as follows:

20.941 Liability of purchaser giving resale certificate. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the use shall be taxable to the purchaser as of the time the property is first used by him, and the sales price of the property to him shall be deemed the measure of the tax. Only when there is an unsatisfied use tax liability on this basis shall the seller be liable for sales tax with respect to the sale of the property to the purchaser. If the sole use of the property other than retention, demonstration or display in the regular course of business is the rental of the property while holding it for sale, the purchaser may elect to include in his gross receipts the amount of the rental charged rather than the sale price of the property to him.

SECTION 21. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.943 to read as follows:

20.943 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 22. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.945 to read as follows:

20.945 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 23. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.947 to read as follows:

20.947 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 on or after April 1, 1999, for storage, use or other consumption in the county at the rate of .25 percent of the sales price of the property.

SECTION 24. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.949 to read as follows:

20.949 Liability for tax; extinguishment of liability. Every person storing, using or otherwise consuming in the county tangible personal property purchased from a retailer is liable for the tax. His liability is not extinguished until the tax has been paid to the county, except that a receipt from a retailer maintaining a place of business in the county or from a retailer who is authorized by the department under such regulations as it may prescribe to collect the tax and who is, for the purposes of the Infrastructure Sales Tax 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 20.951, is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

SECTION 25. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.951 to read as follows:

20.951 Collection by retailer; purchaser's receipt. Every retailer maintaining a place of business in Washoe County and making sales of tangible personal property for storage, use or other consumption in the county, not exempted under section 20.977, shall, at the time of making the sales or, if the storage, use or other consumption of the tangible personal property is not then taxable hereunder, at the time the storage, use or other consumption becomes taxable, collect the tax from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the department.

SECTION 26. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.953 to read as follows:

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

SECTION 27. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.955 to read as follows:

20.955 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 28. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.957 to read as follows:

20.957 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 29. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.959 to read as follows:

20.959 Unlawful acts. Any person violating sections 20.951, 20.955 or 20.957 is guilty of a misdemeanor.

SECTION 30. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.961 to read as follows:

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

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

SECTION 31. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.963 to read as follows:

20.963 Presumption of purchase for use; resale certificate. For the purpose of the proper administration of the Infrastructure Sales Tax 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 this county is sold for storage, use or other consumption in this 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 32. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.965 to read as follows:

20.965 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 20.923 to 20.945, inclusive, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 33. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.967 to read as follows:

20.967 Form and contents of resale certificate.
 1. The certificate must:
 (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 must be substantially in such form as the department may prescribe.

SECTION 34. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.969 to read as follows:

20.969 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 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 35. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.971 to read as follows:

20.971 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 36. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.973 to read as follows:

20.973 Presumption of purchase from retailer. It shall be further presumed that tangible personal property shipped or brought to this county by the purchaser after July 1, 1969, was purchased from a retailer on or after July 1, 1969, for storage, use or other consumption in this county.

SECTION 37. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.975 to read as follows:

20.975 Presumption of use: Out-of-county delivery.

1. On and after July 1, 1969, it is presumed that tangible personal property delivered outside this county to a purchaser known by the retailer to be a resident of this county was purchased from a retailer for storage, use or other consumption in this county and stored, used or otherwise consumed in this county.

2. This presumption may be controverted by:

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

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

SECTION 38. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.977 to read as follows:

20.977 Constitutional and statutory exemptions.

1. Exempted from the taxes imposed by the Infrastructure Sales Tax Ordinance are the gross receipts from the sale of, and the storage, use of 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 county is prohibited from taxing under the Constitution or laws of the United States or under the constitution or laws of this state.

2. Exempted from the taxes imposed by the Infrastructure Sales Tax Ordinance are gross receipts from the sale of, and the storage, use or other consumption in a county of, tangible personal property used for the performance of a written contract:

(a) Entered into on or before the effective date of the tax and if, under the terms of the contract or bid the contract price or bid amount cannot be adjusted to reflect the imposition of the tax or increase in the tax; or

(b) For the construction of an improvement to real property for which a binding bid was submitted prior to the effective date of the tax or the increase in the tax if the bid was afterward accepted and if, under the terms of the contract or bid the contract price or bid amount cannot be adjusted to reflect the imposition of the tax or increase in the tax.

SECTION 39. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.979 to read as follows:

20.979 Due date of taxes. Except as provided in section 20.989, the taxes imposed by the Infrastructure Sales Tax Ordinance are due and payable to the department monthly on or before the last day of the month next succeeding each month.

SECTION 40. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.981 to read as follows:

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

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

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

collect the tax.

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

SECTION 41. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.983 to read as follows:

20.983 Contents of return.

1. For the purposes of the sales tax, the return must 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 must 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 must 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 must 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 the Infrastructure Sales Tax Ordinance.

SECTION 42. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.985 to read as follows:

20.985 Reimbursement to taxpayer for collection of tax. The taxpayer shall deduct and withhold from the taxes otherwise due from him .25 percent thereof to reimburse himself for the cost of collecting the tax.

SECTION 43. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.987 to read as follows:

20.987 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 44. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.989 to read as follows:

20.989 Return periods: Periods other than monthly periods. The department, if it deems this action necessary in order to insure payment to or facilitate the collection by the county of the amount of taxes, may require returns and payment of the

amount of taxes for periods other than calendar months, depending upon the principal place of business of the seller, retailer or purchaser as the case may be, or for other than monthly periods.

SECTION 45. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.991 to read as follows:

20.991 Lease and rental receipts: Reporting; payment. For the purposes of the sales tax, gross receipts from rentals or leases of tangible personal property must be reported and the tax paid in accordance with such regulations as the department may prescribe.

SECTION 46. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.993 to read as follows:

20.993 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 47. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.995 to read as follows:

20.995 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 the Infrastructure Sales Tax 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 48. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.997 to read as follows:

20.997 Recomputation of tax; determination on discontinuance of business.

1. If the department is not satisfied with the return or returns of the tax or the amount of tax required to be paid to the county by any person, it may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within its

possession or that may come into its possession. One or more deficiency determinations may be made of the amount due for one or for more than one period.

2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in section 20.1009 as to the 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 the Infrastructure Sales Tax Ordinance.

SECTION 49. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.999 to read as follows:

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

SECTION 50. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1001 to read as follows:

20.1001 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 must be computed in the manner set forth in sections 20.1039 and 20.1101.

SECTION 51. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1003 to read as follows:

20.1003 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 the Infrastructure Sales Tax Ordinance or authorized regulations, a penalty of 10 percent of the amount of the determination shall be added thereto.

SECTION 52. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1005 to read as follows:

20.1005 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 the Infrastructure Sales Tax Ordinance or authorized regulations, a penalty of 25 percent of the amount of the determination shall be added thereto.

SECTION 53. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1007 to read as follows:

20.1007 Notice of department's determination: Service.

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

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

3. In case of service by mail of any notice required by the Infrastructure Sales Tax Ordinance, the service is complete at the time of deposit in the United States post office.

SECTION 54. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1009 to read as follows:

20.1009 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 the Infrastructure Sales Tax Ordinance and regulations adopted by the department, a failure to make a return, or claim for additional amount pursuant to section 20.1031, 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 claim for additional amount pursuant to section 20.1031, 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 20.1007, 20.1019 and 20.1023, 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 20.1007, 20.1019 and 20.1023, 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 such time, the notice may be mailed at any time prior to 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 55. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1011 to read as follows:

20.1011 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 this county is subject to the use tax. The estimate must be made for the period or periods in respect to which the person failed to make a return and must be based upon any information which is in the department's possession or may come into its possession. Upon the basis of that estimate, the department shall compute and determine the amount required to be paid to the county, adding to the sum thus arrived at a penalty equal to 10 percent thereof. One or more determinations may be made for one or for more than one period.

2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in section 20.1009 as to liability arising out of that business, irrespective of whether the determination is issued before the due date of the liability as otherwise specified in the Infrastructure Sales Tax Ordinance.

SECTION 56. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1013 to read as follows:

20.1013 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 20.1039 and 20.1101.

SECTION 57. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1015 to read as follows:

20.1015 Interest on amount of determination. The amount of the determination, exclusive of penalties, shall bear interest at the rate of 1.5 percent per month, or fraction thereof, from the last day of the month following the period for which the amount, or any portion thereof, should have been returned until the date of payment.

SECTION 58. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1017 to read as follows:

20.1017 Penalties for fraud, intent to evade. If the failure of any person to file a return is due to fraud or intent to evade the Infrastructure Sales Tax Ordinance or 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 20.1011.

SECTION 59. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1019 to read as follows:

20.1019 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 60. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1021 to read as follows:

20.1021 Jeopardy determination: When made; due date. If the department believes that the collection of any tax or any amount of tax required to be collected and paid to the county or if 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 61. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1023 to read as follows:

20.1023 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 20.1039 shall attach to the amount of the tax or the amount of the tax required to be collected.

SECTION 62. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1025 to read as follows:

20.1025 Petition for redetermination; deposit of security. The person against whom a jeopardy determination is made may petition for the redetermination thereof pursuant to sections 20.1027 to 20.1039, inclusive. He must file the petition for redetermination with the department within 10 days after the service upon him of notice of determination. The person must also within the 10-day period deposit with the department such security as it may deem necessary to insure compliance with the Infrastructure Sales Tax Ordinance. The security may be sold by the department in the manner prescribed by section 20.1041.

SECTION 63. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1027 to read as follows:

20.1027 Petition for redetermination: Time to file.

1. Any person against whom a determination is made under sections 20.997 to 20.1019, inclusive, or any person directly interested, may petition for a redetermination within 30 days after service upon the person of notice thereof.

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

SECTION 64. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1029 to read as follows:

20.1029 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 65. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1031 to read as follows:

20.1031 Increase, decrease of amount of determination. The department may decrease or increase the amount of the determina-

tion 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 66. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1033 to read as follows:

20.1033 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 67. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1035 to read as follows:

20.1035 Due date of determinations; penalties. All determinations made by the department under sections 20.997 to 20.1019, inclusive, are due and payable at the time they become final. If they are not paid when due and payable, a penalty of 10 percent of the amount of the determination, exclusive of interest and penalties, must be added thereto.

SECTION 68. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1037 to read as follows:

20.1037 Service of notice. Any notice required by sections 20.1027 to 20.1035, inclusive, shall be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

SECTION 69. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1039 to read as follows:

20.1039 Penalty, interest for failure to pay tax: Amount; rates. Any person who fails to pay any tax to the county or any amount of tax required to be collected and paid to the county, except amounts of determinations made by the department under sections 20.997 to 20.1019, inclusive, within the time required shall pay a penalty of 10 percent of the tax or amount of the tax, in addition to the tax or amount of tax, plus interest at the rate of one-half of 1 percent per month, or fraction thereof, from the date on which the tax or the amount of tax required to be collected become due and payable to the county until the date of payment.

SECTION 70. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1041 to read as

follows:

20.1041 Deposit of security: Amounts; sales of security; return of surplus.

1. The department, whenever it deems it necessary to insure compliance with the Infrastructure Sales Tax Ordinance, may require any person subject thereto to place with it such security as the department may determine. The amount of the security shall be fixed by the department but, except as noted below, may not be greater than 3 times the estimated average liability of persons filing returns for monthly periods, determined in such manner as the department deems proper, or \$10,000, whichever amount is the lesser.

2. In case of persons habitually delinquent in their obligations under the Infrastructure Sales Tax Ordinance, the amount of the security may not be greater than 5 times the average liability of persons required to file returns for monthly periods, or \$10,000, whichever amount is the lesser.

3. The limitations herein provided 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 herein provided.

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 shall be made in the manner prescribed for service of a notice of a deficiency determination and shall 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, however, be sold by the department at a private sale at a price not lower than the prevailing market price thereof.

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

SECTION 71. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1043 to read as follows:

20.1043 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 20.1059, or of a certificate under section 20.1065, give notice thereof personally or by registered 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 the 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 must be delivered or mailed to the branch or office of the bank at which the deposit is carried or at which the 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 is liable to the county for any indebtedness due under the Infrastructure Sales Tax Ordinance from the person with respect to whose obligation the notice was given if solely by reason of the transfer or disposition the county is unable to recover the indebtedness of the person with respect to whose obligation the notice was given.

SECTION 72. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1045 to read as follows:

20.1045 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 20.1059, or of a certificate under section 20.1065, the department may bring an action in the courts of this state, or any other state, or of the United States, in the name of the county to which the tax is

due and payable to collect the amount delinquent together with penalties and interest.

SECTION 73. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1047 to read as follows:

20.1047 District attorney to prosecute action; provisions of NRS, N.R.C.P., N.R.A.P. applicable. The district attorney of the county to which a part of the tax is due and payable, on behalf of the county, shall prosecute the action, and the provisions of NRS, the Nevada Rules of Civil Procedure and the Nevada Rules of Appellate Practice relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

SECTION 74. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1049 to read as follows:

20.1049 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 75. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1051 to read as follows:

20.1051 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 the provisions of the Infrastructure Sales Tax Ordinance in relation to the computation and determination of the amount.

SECTION 76. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1053 to read as follows:

20.1053 Action for use tax: Manner of service of process. In any action relating to the use tax brought under the Infrastructure Sales Tax 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 77. Chapter 20 of the Washoe County Code is hereby

amended by the addition of a new section 20.1055 to read as follows:

20.1055 Application for summary judgment: Filing of certificate of delinquency. If any amount required to be paid to the county under the Infrastructure Sales Tax 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 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 the Infrastructure Sales Tax 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 78. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1057 to read as follows:

20.1057 Entry of judgment by county clerk. The county clerk immediately upon the filing of the certificate shall enter a judgment for the county to which the tax is due and payable against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

SECTION 79. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1059 to read as follows:

20.1059 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 such county 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 80. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1061 to read as follows:

20.1061 Execution: Issuance; sale. Execution must 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 81. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1063 to read as follows:

20.1063 Priority of tax claim or lien: Subordination to prior recorded lien, other debts.

1. The amounts required to be paid by any person under the Infrastructure Sales Tax 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 of 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 the Infrastructure Sales Tax Ordinance are levied upon by process of law.

2. This section does not give Washoe County a preference over:

- (a) Any recorded lien which attached prior to the date when the amounts required to be paid became a lien; or
- (b) 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 82. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1065 to read as follows:

20.1065 Recordation of certificate of delinquency: Resulting lien; duration and extension.

1. If any amount required to be paid to this county under the Infrastructure Sales Tax 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 this county or of any other county a certificate specifying the amount, interest and penalty due, the name and address as it appears on the records of the department of the person liable for the amount due, and the fact that the department has complied with all provisions of the Infrastructure Sales Tax 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 filed 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 83. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1067 to read as follows:

20.1067 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 the Infrastructure Sales Tax 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 84. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1069 to read as follows:

20.1069 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, is conclusive evidence that the property has been released, or that the lien has been subordinated as provided in the certificate.

SECTION 85. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1071 to read as follows:

20.1071 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 20.1059, or of a certificate under section 20.1065, 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 the county under the Infrastructure Sales Tax Ordinance.

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

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

SECTION 86. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1073 to read as follows:

20.1073 Fees for services of sheriff; approval of newspaper publication fees. The department may pay or advance to the sheriff the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution. The department, and not the court, shall approve the fees for publication in a newspaper.

SECTION 87. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1075 to read as follows:

20.1075 Liability for fees of sheriff. The fees, commissions and expenses are the obligation of the person required to pay any amount under the Infrastructure Sales Tax Ordinance and may be collected from him by virtue of the warrant or in any other manner provided in the Infrastructure Sales Tax Ordinance for the collection of the tax.

SECTION 88. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1077 to read as follows:

20.1077 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 89. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1079 to read as follows:

20.1079 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 the county, notice shall be posted in three public places in the 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 90. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1081 to read as follows:

20.1081 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 91. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1083 to read as follows:

20.1083 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 the 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, before 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 county treasurer, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

SECTION 92. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1085 to read as follows:

20.1085 Successor, assignee to withhold tax from purchase price. If any retailer liable for any amount under the Infrastructure Sales Tax 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 93. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1087 to read as follows:

20.1087 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 personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price, valued in money. Within 60 days after receiving a written request from the purchaser for a certificate, or within 60 days from the date the former owner's records are made available for audit, whichever period expires the later, but in any event not later than 90 days after receiving the request, the department shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the department of the amount that must be paid as a condition of issuing the certificate.

2. Failure of the department to mail the notice releases 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 determina-

tion against the retailer becomes final, whichever event occurs the later.

SECTION 94. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1089 to read as follows:

20.1089 Certification of excess amount collected; credit and refund; overpayment of use tax by purchaser.

1. If the department determines that any amount, penalty or interest has been paid more than once or has been erroneously or illegally collected or computed, the department shall set forth that fact in the records of the department and shall certify to the board of county commissioners the amount collected in excess of the amount legally due and the person from whom it was collected or by whom paid. If approved by the board of county commissioners, the excess amount collected or paid shall be credited on any amounts then due and payable from the person under the Infrastructure Sales Tax 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 20.947 to 20.975, inclusive, shall be credited or refunded by the county.

SECTION 95. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1091 to read as follows:

20.1091 Claims for refund, credit: Limitation.

1. No refund may be allowed unless a claim therefor 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 20.997 to 20.1019, inclusive, within 6 months after the determinations become final, or within 6 months from the date of overpayment, whichever period expires the 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 20.1009.

SECTION 96. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1093 to read as follows:

20.1093 Credit or refund for use tax: Reimbursement of vendor for sales tax. No credit or refund of any amount paid pursuant to sections 20.947 to 20.975, inclusive, shall be allowed on the

ground that the storage, use or other consumption of the property is exempted under section 20.977, unless the person who paid the amount reimburses his vendor for the amount of the sales tax imposed upon his vendor with respect to the sale of the property and paid by the vendor to the county.

SECTION 97. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1095 to read as follows:

20.1095 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 98. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1097 to read as follows:

20.1097 Effect of failure to file claim: Waiver. Failure to file a claim within the time prescribed in section 20.1091 constitutes a waiver of any demand against the county on account of overpayment.

SECTION 99. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1099 to read as follows:

20.1099 Notice of disallowance of claim: Service. Within 30 days after disallowing any claim in whole or in 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 100. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1101 to read as follows:

20.1101 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:

(a) In the case of a refund, to the last day of the calendar month following the date upon which the person making the overpayment, if he has not already filed a claim, is notified by the department that a claim may be filed or the date upon which the claim is certified to the board of county commissioners, whichever date is the 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 101. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1103 to read as follows:

20.1103 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 102. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1105 to read as follows:

20.1105 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, or any officer thereof to prevent or enjoin the collection under the Infrastructure Sales Tax Ordinance of any tax or any amount of tax required to be collected.

SECTION 103. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1107 to read as follows:

20.1107 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 104. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1109 to read as follows:

20.1109 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 the Infrastructure Sales Tax 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 any county for the recovery of the whole or any part of the amount with respect to which the claim has been disallowed.

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

SECTION 105. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1111 to read as follows:

20.1111 Right of action on failure of department to mail notice. If the department falls to mail notice of action on a claim within 6 months after the claim is filed, the claimant may, before 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 106. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1113 to read as follows:

20.1113 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 20.947 to 20.975, inclusive.

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

SECTION 107. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1115 to read as follows:

20.1115 Allowance of interest. In any judgment, interest must 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 108. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1117 to read as follows:

20.1117 Judgment not to be rendered for assignee-plaintiff. A judgment may 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 109. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1119 to read as follows:

20.1119 Recovery or erroneous refunds: Action; jurisdiction and venue. The department may recover any refund or part thereof which is erroneously made and any credit or part thereof which is erroneously allowed in an action brought in a court of competent jurisdiction in the county, in the name of the county.

SECTION 110. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1121 to read as follows:

20.1121 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, on behalf of the county, shall prosecute the action, and the provisions of NRS, 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. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1123 to read as follows:

20.1123 Cancellation of illegal determination: Procedure; limitation.

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

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

SECTION 112. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1125 to read as follows:

20.1125 Enforcement by department: Regulations.

1. The department shall enforce the provisions of the Infrastructure Sales Tax Ordinance and may adopt regulations relating to the administration and enforcement of the Infrastructure Sales Tax Ordinance.

2. The department may prescribe the extent to which any

regulation may be applied without retroactive effect.

SECTION 113. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1127 to read as follows:

20.1127 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 the Infrastructure Sales Tax Ordinance, and may delegate authority to its representatives to conduct hearings, prescribe regulations or perform any other duties imposed by the Infrastructure Sales Tax Ordinance.

SECTION 114. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1129 to read as follows:

20.1129 Records to be kept by sellers, retailers and others.

1. Every seller, every retailer, and every person storing, using or otherwise consuming in this 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 the Infrastructure Sales Tax Ordinance shall keep such records for not less than 4 years from the making of those 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 the Infrastructure Sales Tax Ordinance shall keep such record for not less than 8 years from the making of such records unless the department in writing sooner authorizes their destruction.

SECTION 115. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1131 to read as follows:

20.1131 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 116. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1133 to read as follows:

20.1133 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 sales of tangible personal property, the storage, use or other consumption of which is subject to the tax. The report must:

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 117. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1135 to read as follows:

20.1135 Disclosure of information unlawful; examination of records when ordered by governor.

1. It is a misdemeanor for any member 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 the Infrastructure Sales Tax 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 118. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1137 to read as follows:

20.1137 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, or any person who violates any provision of the Infrastructure Sales Tax Ordinance, shall be fined not more than \$1,000 for each offense.

SECTION 119. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1139 to read as follows:

20.1139 Penalty for other violations. Any violation of the Infrastructure Sales Tax Ordinance, except as otherwise provided, is a misdemeanor.

SECTION 120. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1141 to read as follows:

20.1141 Application of res judicata doctrine. In the determination of any case arising under the Infrastructure Sales Tax 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 121. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1143 to read as follows:

20.1143 Remedies of county are cumulative. The remedies of the county provided for in the Infrastructure Sales Tax Ordinance are cumulative and no action taken by the department, the attorney general or the district attorney constitutes an election by the county to pursue any remedy to the exclusion of any other remedy for which provision is made in the Infrastructure Sales Tax Ordinance.

SECTION 122. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1145 to read as follows:

20.1145 Amendments to Local School Support Tax Law. All amendments to the provisions of the Local School Support Tax Law (chapter 374 of NRS) which became effective after July 1, 1969, and are not inconsistent with the Infrastructure Sales Tax Ordinance (chapter 377 of NRS) shall automatically become a part of the Infrastructure Sales Tax Ordinance on their respective effective dates.

SECTION 123. Chapter 20 of the Washoe County Code is hereby amended by the addition of a new section 20.1147 to read as

follows:

20.1147 Contract with department. Before the effective date of this ordinance, the board of county commissioners shall contract with the department to perform all functions incident to the administration and operation of the Infrastructure Sales Tax Ordinance.

Proposed on the 17th day of November 1998.
Proposed by Commissioner Sue Camp.
Passed on the 8th day of December 1998.

Vote:

Ayes: **Commissioners Joanne Bond, Sue Camp, Mike Mouliot, and Jim Shaw**

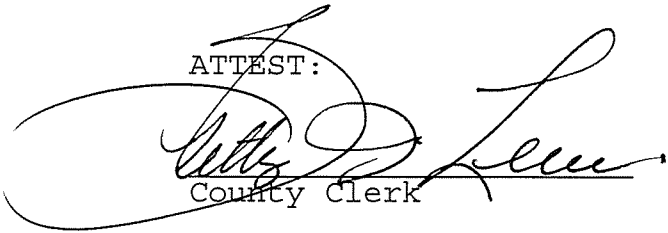
Nays: **Commissioner Jim Galloway**

Absent:



Chairman
Washoe County Commission

ATTEST:



County Clerk

This ordinance shall be in force and effect from and after the 21st day of December, 1998.