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PROOF OF PUBLICATION

STATE OF NEVADA
COUNTY OF WASHOE

ss Tana Ciccotti

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

Ordinance 1142

has published in each regular and entire
issue of said newspaper on the following
dates to wit:

Dec. 14, 21, 2001

Signed Tana Ciccotti

Subscribed and sworn to before me this

DEC 31 2001

Susan V. Dummar

Notary Public

NOTICE OF ADOPTION
WASHOE COUNTY
ORDINANCE NO. 1142

NOTICE IS HEREBY GIVEN THAT: Bill No. 1318, Ordinance No. 1142 entitled:


"An Ordinance amending the Washoe County Code by changing the name of the Motor Vehicle Privilege Tax to the Governmental Services Tax stepping down the amount of the tax by twenty percent per year over 4 fiscal years and abolishing the tax after the fourth fiscal year,"

was adopted on December 11, 2001 by Commissioners Shaw, Bond, Galloway, Short, and Sierrazza. This ordinance shall be in full force and effect from and after December 21, 2001.

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.

AMY HARVEY,
Washoe County Clerk

No.4254 Dec.14,21, 2001



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

SUMMARY: An ordinance amending Washoe County Code by changing the name of the Motor Vehicle Privilege Tax to the Governmental Services Tax stepping down the amount of the tax by twenty percent per year over 4 fiscal years and abolishing the tax after the fourth fiscal year

BILL NO. 1318

ORDINANCE NO. 1142

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY CHANGING THE NAME OF THE MOTOR VEHICLE PRIVILEGE TAX TO THE GOVERNMENTAL SERVICES TAX STEPPING DOWN THE AMOUNT OF THE TAX BY TWENTY PERCENT PER YEAR OVER 4 FISCAL YEARS AND ABOLISHING THE TAX AFTER THE FOURTH FISCAL YEAR

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

SECTION 1. Section 21.1610 of the Washoe County Code is hereby amended to read as follows:

Additional Governmental Services Tax

21.1610 Imposition of governmental services tax.

1. Except as provided in subsection 3, there is hereby imposed a governmental services tax of 1 cent on each \$1 on the valuation of vehicles based in Washoe County for the privilege of operating upon the public streets, roads and highways of the county.

2. As used in subsection 1, "based" has the meaning ascribed to it in NRS 482.011.

3. The provisions of subsection 1 do not apply to a vehicle:

(a) Exempt from the governmental services tax; or

(b) Subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.

4. Pursuant to Section 1 of chapter 196, Statutes of Nevada 1999, the rate of the governmental services tax imposed pursuant to subsection 1, above, is the amount shown below for each \$1 of valuation for the respective fiscal year and shall apply retroactively:

2001-2002	0.8 cents
2002-2003	0.6 cents
2003-2004	0.4 cents
2004-2005	0.2 cents

5. Pursuant to Section 1 of chapter 196, Statutes of Nevada 1999, the governmental services tax imposed by this section of the Washoe County Code is abolished effective June 30, 2005.

[Business Impact Note: The Board of County Commissioners hereby

finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

Proposed on the 20th day of November, 2001.

Proposed by Commissioner Short.

Passed on the 11th day of December, 2001.

Vote:

Ayes: **Commissioners Shaw, Short, Galloway, Bond and Sferrazza**

Nays:

Absent:

James M. Shaw
Chairman
Washoe County Commission

ATTEST:

Amy Harvey
County Clerk

This ordinance shall be in force and effect from and after the 21st day of December, 2001.