

RENO EVENING GAZETTE

PROOF OF PUBLICATION

STATE OF NEVADA }
COUNTY OF WASHOE } ss.

DOROTHY YOCOM

being first duly sworn, deposes and says: That she is the legal clerk of THE RENO EVENING GAZETTE, a daily newspaper published at Reno, in Washoe County, in the State of Nevada.

That the notice... OF COUNTY ORDINANCE.....

.....
of which a copy is hereto attached, was first published in said newspaper in its issue dated the ..13.. day of March, 19. 70. and

..... March 20,

the full period of ..2... days, the last publication thereof being in the issue dated the... 20... day of March, 19 70.....


Signed *Dorothy Yocom*.....

Subscribed and sworn to before me this

..... 20 (day of March, 19. 70.

Richard J. Taylor
Notary Public.

NOTICE OF COUNTY ORDINANCE
Notice is hereby given that Bill No. 239, Ordinance No. 132, "An Ordinance imposing a county motor vehicle fuel tax; creating a regional street and highway commission and prescribing its organization, powers and duties; providing for the mode of enforcement of the provisions hereof; providing penalties for non-compliance with the provisions hereof; providing other matters properly related thereto; and repealing ordinances and parts of ordinances in conflict herewith," was adopted on March 5, 1970, by Commissioners: McKissick, McKenzie, Sauer, Cunningham and Coppa, all voting aye. Effective date of said amendment May 1, 1970.
Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.
H. K. BROWN, County Clerk
334900-Bill 239 March 13-20

 RICHARD J. TAYLOR
Notary Public — State of Nevada
Washoe County
My Commission Expires Jan. 22, 1971

SUMMARY: Increases County Motor Vehicle Fuel Tax from one cent per gallon to two cents per gallon, pursuant to Chapter 665, Statutes of Nevada 1969.

BILL NO. 239

ORDINANCE NO. 132

AN ORDINANCE TO INCREASE THE COUNTY MOTOR VEHICLE FUEL TAX BY AMENDING COUNTY ORDINANCE NO. 132 ENTITLED:

"AN ORDINANCE IMPOSING A COUNTY MOTOR VEHICLE FUEL TAX; CREATING A REGIONAL STREET AND HIGHWAY COMMISSION AND PRESCRIBING ITS ORGANIZATION, POWERS AND DUTIES; PROVIDING FOR THE MODE OF ENFORCEMENT OF THE PROVISIONS HEREOF; PROVIDING PENALTIES FOR NON-COMPLIANCE WITH THE PROVISIONS HEREOF; PROVIDING OTHER MATTERS PROPERLY RELATED THERETO; AND REPEALING ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH."

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY DOES ORDAIN:

Section 1. Section 5, County Ordinance No. 132 is hereby amended to read as follows:

Section 5. Imposition of Tax.

A. Imposition and rate of tax; statement of motor vehicle fuel sold, distributed or used.

(1) In addition to any other taxes provided by law, every dealer shall, not later than the 25th day of each calendar month render to the Nevada Tax Commission a statement of all motor vehicle fuel sold, distributed or used by him in the County of Washoe, as well as any motor vehicle fuel sold, distributed or used in this County by a purchaser thereof upon which sale, distribution or use, the dealer has assumed liability for the tax thereon under Section 2 (D) of this Ordinance, during the preceding calendar month; and pay an excise tax of two cents per gallon on all motor vehicle fuel so sold, distributed or used, in the manner and within the time prescribed in this Ordinance.

(2) The Nevada Tax Commission, for good cause, may extend, for not to exceed thirty (30) days, the time for making any report or return required under this Ordinance. The extension may be granted at any time if:

(a) A request therefor has been filed with the Nevada Tax Commission within or prior to the period for which the extension may be granted; and

(b) A remittance of the estimated tax is made when due. Any dealer to whom an extension is granted shall pay, in addition to any delinquent tax due, interest at the rate of one half of one percent per month, or fraction thereof, from the date on which the tax would have been due without the extension to the date of payment.

(3) Any report, return, remittance to cover a payment, or claim for credit or refund required by this Ordinance which is transmitted through the United States mail, shall be deemed filed or received by the Nevada Tax Commission on the date shown by the post office cancellation mark stamped upon the envelope containing it, or on the date it was mailed, if proof satisfactory to the Nevada Tax Commission establishes that such document or remittance was timely-deposited in the United States mails properly addressed to the Nevada Tax Commission.

(4) For the purpose of this Ordinance, motor vehicle fuel is sold where it is delivered into a vehicle not belonging to the seller or into a stationary tank on the premises of the buyer.

B. Imposition of excise tax on other inflammable, combustible liquids.

(1) In addition to any other taxes provided for by this Ordinance, every person who shall use any inflammable or combustible liquid or other material other than motor vehicle fuel as defined in Section 2 (I) of this Ordinance to operate a motor vehicle on the highways of this State, except special fuel as defined in Section 2 (I) of this Ordinance, shall pay an excise tax as provided by Subsection (A) of this Section for each gallon thereof so used, and shall render monthly statements and make monthly payments at the times and in the manner prescribed for dealers in this Ordinance.

(2) Any owner or operator of a motor vehicle who shall import motor vehicle fuel or other fuel or material, except special fuel as defined in Section 2 (I) of this Ordinance, into this County, from another state or from Federal Proprietary lands or reservations, in the fuel tank or tanks of any such motor vehicle in a quantity exceeding twenty-five (25) gallons shall, upon demand of the Nevada Tax Commission or its duly authorized agent, pay to said Tax Commission on such excess motor vehicle fuel the excise tax required to be paid by dealers under this Ordinance.

(3) Nothing in this Section shall be construed to require more than one payment of any excise tax upon, or in respect to, the same fuel.

Section 2. The County Motor Vehicle Fuel Tax increased by this Ordinance shall be imposed from and after the first day of the second calendar month following the enactment of this Ordinance as prescribed by NRS 373.060.

Proposed on the 16th day of FEBRUARY, 1970.

Proposed by Commissioner McKENZIE

Passed on the 5th day of MARCH, 1970.

VOTE:

Ayes: McKISSICK, McKENZIE AND COPPA Commissioners: CUNNINGHAM, SAUER,
Nays: _____ Commissioners: NONE
Absent: _____ Commissioners: NONE

[Signature]
CHAIRMAN OF THE BOARD

ATTEST:
[Signature]
COUNTY CLERK

This Ordinance shall be in force and effect from and after the 1st day of May, 1970.