

**NRS 373.066 Additional taxes in certain counties whose population is 100,000 or more but less than 700,000: Imposition; rates and annual increases; approval of voters; effective dates.**

1. Except as otherwise provided in this section, in a county whose population is 100,000 or more but less than 700,000 and in which a commission has been created and a tax is imposed pursuant to [NRS 373.030](#):

(a) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in the county in an amount equal to the product obtained by multiplying 4.2248 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 4.2248 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(b) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in the county in an amount equal to the product obtained by multiplying 2.0538 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 2.0538 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(c) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in the county in an amount equal to the product obtained by multiplying 1.1736 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 1.1736 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(d) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in the county in an amount equal to the product obtained by multiplying 10.5621 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 10.5621 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(e) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in the county in an amount equal to the product obtained by multiplying 18.455 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.455 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(f) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold in the county in an amount equal to the product obtained by multiplying 18.4 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.4 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(g) The board may by ordinance impose:

(1) An excise tax on each gallon of special fuel that consists of an emulsion of water-phased hydrocarbon fuel sold in the county in an amount equal to the product obtained by multiplying 19 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 19 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(h) The board may by ordinance impose:

(1) An excise tax on each gallon of special fuel that consists of liquefied petroleum gas sold in the county in an amount equal to the product obtained by multiplying 22 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 22 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(i) The board may by ordinance impose:

(1) An excise tax on each gallon of special fuel that consists of compressed natural gas sold in the county in an amount equal to the product obtained by multiplying 21 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 21 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(j) The board may by ordinance impose:

(1) An excise tax on each gallon of special fuel sold in the county, other than any special fuel described in paragraph (g), (h) or (i), in an amount equal to the product obtained by multiplying 27.75 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 27.75 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(k) The board may by ordinance impose:

(1) An excise tax on each gallon of special fuel that consists of liquefied petroleum gas sold in the county in an amount equal to the product obtained by multiplying 18.3 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.3 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(l) The board may by ordinance impose:

(1) An excise tax on each gallon of special fuel that consists of compressed natural gas sold in the county in an amount equal to the product obtained by multiplying 18.3 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 18.3 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(m) The board may by ordinance impose:

(1) An excise tax on each gallon of special fuel sold in the county, other than any special fuel described in paragraph (k) or (l), which is taxed by the Federal Government at a rate per gallon or gallon equivalent of 24.4 cents or more, in an amount equal to the product obtained by multiplying 24.4 cents per gallon by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the ordinance becomes effective; and

(2) An annual increase in the tax imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 24.4 cents per gallon to the amount of the tax imposed pursuant to this paragraph during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

2. A board may not adopt an ordinance authorized by this section unless a question concerning the imposition of the tax pursuant to this section is first approved by a majority of the registered voters of the county voting upon the question, which the board may submit to the voters at any general election. The Committee on Local Government Finance shall annually provide to each city clerk, county clerk and district attorney in this State forms for submitting a question to the registered voters of a county pursuant to this subsection. Any question submitted to the registered voters of a county pursuant to this subsection must be in the form most recently provided by the Committee on Local Government Finance.

3. Any ordinance authorized by this section may be adopted in combination with any other ordinance authorized by this section, and a single ordinance may be adopted pursuant to this section which imposes all or any combination of the taxes authorized by this section. Upon the adoption of an ordinance authorized by this section, no further action by the board is necessary to effectuate the annual increases in each tax imposed by the ordinance.

4. Any ordinance adopted pursuant to this section:

(a) Must become effective on:

(1) The first day of the first calendar quarter beginning not less than 90 days after the adoption of the ordinance; or

(2) January 1, 2010,

Ê whichever occurs later; and

(b) Is not affected by any changes in the population of the county which occur after the adoption of the ordinance.

5. For the purposes of this section:

(a) “Adjusted average street and highway construction inflation index” means:

(1) For the fiscal year in which an ordinance adopted pursuant to this section becomes effective, the percentage obtained by adding the average street and highway construction inflation index for that fiscal year to:

(I) If the average street and highway construction inflation index for the preceding fiscal year is greater than 7.8 percent, the remainder obtained by subtracting 7.8 percent from the average street and highway construction inflation index for the preceding fiscal year; or

(II) If the average street and highway construction inflation index for the preceding fiscal year is less than or equal to 7.8 percent, zero; and

(2) For each fiscal year following the fiscal year in which the ordinance becomes effective, the percentage obtained by adding the average street and highway construction inflation index for that fiscal year to:

(I) If the adjusted average street and highway construction inflation index for the preceding fiscal year is greater than 7.8 percent, the remainder obtained by subtracting 7.8 percent from the adjusted average street and highway construction inflation index for the preceding fiscal year; or

(II) If the adjusted average street and highway construction inflation index for the preceding fiscal year is less than or equal to 7.8 percent, zero.

(b) “Average street and highway construction inflation index” for a fiscal year means the average percentage increase in the street and highway construction inflation index for the 10 calendar years preceding the beginning of that fiscal year.

(c) “Special fuel” has the meaning ascribed to it in [NRS 366.060](#).

(d) “Street and highway construction inflation index” means the Producer Price Index for Highway and Street Construction or, if that index ceases to be published by the United States Department of Labor, the published index that most closely measures inflation in the costs of street and highway construction, as determined by the commission.

(Added to NRS by [2009, 3049](#); A [2011, 1229](#))