

CHAPTER 373 - COUNTY TAXES ON FUEL

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NRS 373.010 Short title. This chapter is known and may be cited as the County Fuel Tax Law.
(Added to NRS by 1965, 1265; A [2009, 3056](#))

NRS 373.020 Definitions. As used in this chapter, unless the context otherwise requires, the words and terms defined in [NRS 373.0205](#) to [373.029](#), inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1965, 1265; A 1966, 49; 1977, 459; 1979, 483, 1745; 1985, 282; 1987, 1722; 1989, 55; 1995, 1826; 1997, 2439, 2969; [1999, 623, 1021](#))

NRS 373.0205 “Acquisition” and “acquire” defined. “Acquisition” or “acquire” means the opening, laying out, establishment, purchase, construction, securing, installation, reconstruction, lease, gift, grant from the United States of America, any agency, instrumentality or corporation thereof, the State of Nevada, any body corporate and politic therein, any corporation, or any person, the endowment, bequest, devise, condemnation, transfer, assignment, option to purchase, other contract, or other acquirement, or any combination thereof, of any project, or an interest therein, authorized by this chapter.
(Added to NRS by 1997, 2967)

NRS 373.021 “Board” defined. “Board” means the board of county commissioners.
(Added to NRS by 1997, 2968)

NRS 373.022 “City” defined. “City” means an incorporated city.
(Added to NRS by 1997, 2968)

NRS 373.023 “Commission” defined. “Commission” means a regional transportation commission created pursuant to [NRS 277A.170](#).

(Added to NRS by 1997, 2968; A [2009, 860](#))

NRS 373.024 “Cost of the project” defined. “Cost of the project,” or any phrase of similar import, means all or any part designated by the board of the cost of any project, or interest therein, being acquired, which cost, at the option of the board may include all or any part of the incidental costs pertaining to the project, including, without limitation, preliminary expenses advanced by the county from money available for use therefor or any other source, or advanced by any city with the approval of the county from money available therefor or from any other source, or advanced by the State of Nevada or the Federal Government, or any corporation, agency or instrumentality thereof, with the approval of the county, or any combination thereof, in the making of surveys, preliminary plans, estimates of costs, other preliminaries, the costs of appraising, printing, estimates, advice, contracting for the services of engineers, architects, financial consultants, attorneys at law, clerical help, other agents or employees, the costs of making, publishing, posting, mailing and otherwise giving any notice in connection with the project, the taking of options, the issuance of bonds and other securities, contingencies, the capitalization with bond proceeds of any interest on the bonds for any period not exceeding 1 year and of any reserves for the payment of the principal of an interest on the bonds, the filing or recordation of instruments, the costs of medium-term obligations, construction loans and other temporary loans of not exceeding 10 years appertaining to the project and of the incidental expenses incurred in connection with such financing or loans, and all other expenses necessary or desirable and appertaining to any project, as estimated or otherwise ascertained by the board.

(Added to NRS by 1997, 2968)

NRS 373.0245 “Department” defined. “Department” means the Department of Motor Vehicles.
(Added to NRS by [1999, 1021](#); A [2001, 2641](#))

NRS 373.025 “Federal securities” defined. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870](#).)

NRS 373.026 “Fixed guideway” defined. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870](#).)

NRS 373.027 “Improvement” and “improve” defined. “Improvement” or “improve” means the extension, widening, lengthening, betterment, alteration, reconstruction, surfacing, resurfacing or other major improvement, or any combination thereof, of any project, or an interest therein, authorized by this chapter. The term includes renovation, reconditioning, patching, general maintenance and other minor repairs.

(Added to NRS by 1997, 2968)

NRS 373.028 “Project” defined. “Project” means:

1. In a county whose population is 100,000 or more, street and highway construction, including, without limitation, the acquisition and improvement of any street, avenue, boulevard, alley, highway or other public right-of-way used for any vehicular traffic, and including a sidewalk designed primarily for use by pedestrians, and also, including, without limitation, grades, regrades, gravel, oiling, surfacing, macadamizing, paving, crosswalks, sidewalks, pedestrian rights-of-way, driveway approaches, curb cuts, curbs, gutters, culverts, catch basins, drains, sewers, manholes, inlets, outlets, retaining walls, bridges, overpasses, tunnels, underpasses, approaches, sprinkling facilities, artificial lights and lighting equipment, parkways, grade separators, traffic separators, and traffic control equipment, and all appurtenances and incidentals, or any combination thereof, including, without limitation, the acquisition and improvement of all types of property therefor.

2. In a county whose population is less than 100,000, street and highway construction, maintenance or repair, or any

combination thereof, including, without limitation, the acquisition, maintenance, repair and improvement of any street, avenue, boulevard, alley, highway or other public right-of-way used for any vehicular traffic, and including a sidewalk designed primarily for use by pedestrians, and also, including, without limitation, grades, regrades, gravel, oiling, surfacing, macadamizing, paving, crosswalks, sidewalks, pedestrian rights-of-way, driveway approaches, curb cuts, curbs, gutters, culverts, catch basins, drains, sewers, manholes, inlets, outlets, retaining walls, bridges, overpasses, tunnels, underpasses, approaches, sprinkling facilities, artificial lights and lighting equipment, parkways, grade separators, traffic separators, and traffic control equipment, and all appurtenances and incidentals, or any combination thereof, including, without limitation, the acquisition, maintenance, repair and improvement of all types of property therefor.

(Added to NRS by 1997, 2968; A [2001, 1986](#); [2007, 663](#))

NRS 373.029 "Town" defined. "Town" means an unincorporated town.

(Added to NRS by 1997, 2969)

NRS 373.030 Imposition of tax in certain counties.

1. In any county for all or part of which a streets and highways plan has been adopted as a part of the master plan by the county or regional planning commission pursuant to [NRS 278.150](#), the board may by ordinance impose a tax on motor vehicle fuel, except aviation fuel and leaded racing fuel, sold in the county in an amount not to exceed 9 cents per gallon.

2. A tax imposed pursuant to this section is in addition to other motor vehicle fuel taxes imposed pursuant to the provisions of [chapter 365](#) of NRS.

3. As used in this section:

(a) "Aviation fuel" has the meaning ascribed to it in [NRS 365.015](#).

(b) "Leaded racing fuel" means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.

(Added to NRS by 1965, 1265; A 1966, 50; 1979, 1022, 1746; 1981, 1715; 1989, 838, 1502; 1991, 39, 1904; 1997, 348; [2009, 860](#))

NRS 373.040 Regional transportation commission: Number, selection and terms of representatives. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.050 Regional transportation commission: Organization; meetings. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.055 Regional transportation commission: Designation as metropolitan planning organization; duties. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.060 Effective date of tax imposed pursuant to [NRS 373.030](#). Any ordinance enacted pursuant to [NRS 373.030](#) must provide that the county motor vehicle fuel tax will be imposed on the first day of the second calendar month following the enactment of the ordinance.

(Added to NRS by 1965, 1266; A 1989, 1502; [2009, 860](#))

NRS 373.065 Additional taxes in counties whose population is less than 400,000: Imposition; rates and annual increases; approval of voters; effective dates; annual review; distribution and use of proceeds.

1. Except as otherwise provided in this section and [NRS 373.068](#), in a county whose population is less than 400,000:

(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 the amount of the tax imposed pursuant to [NRS 365.180](#) by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to [NRS 365.180](#) and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

(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 the amount of the tax imposed pursuant to [NRS 365.190](#) by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to [NRS 365.190](#) and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

(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 the amount of the tax imposed pursuant to [NRS 365.192](#) by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to [NRS 365.192](#) and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5

percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

(d) If the board imposes a tax pursuant to [NRS 373.030](#), the board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel and leaded racing fuel, sold in the county in an amount equal to the product obtained by multiplying the amount of the tax imposed pursuant to [NRS 373.030](#) by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to [NRS 373.030](#) and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

2. A board may not adopt any ordinance authorized by this section unless:

(a) In a county for all or part of which a streets and highways plan has been adopted as a part of the master plan by the county or regional planning commission pursuant to [NRS 278.150](#), the board first:

(1) Imposes a tax pursuant to [NRS 373.030](#) at the maximum rate authorized pursuant to that paragraph; or

(2) Submits to the voters of the county at a general or special election the question of whether to impose a tax pursuant to [NRS 373.030](#) at the maximum rate authorized pursuant to that paragraph; and

(b) 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 paragraph. Any question submitted to the registered voters of a county pursuant to this paragraph must be in the form most recently provided by the Committee on Local Government Finance.

3. An ordinance adopted pursuant to this section in a county whose population is less than 100,000:

(a) Must be reapproved, in addition to the approval required by paragraph (b) of subsection 2, at least once every 8 years by a majority of the registered voters of the county voting on the question which the board may submit to the voters at any general election; and

(b) Expires by limitation no later than the last day of the 8th calendar year following the calendar year in which the ordinance was:

(1) Approved in accordance with paragraph (b) of subsection 2; or

(2) Most recently reapproved in accordance with this subsection,

↪ whichever occurs later.

4. Any ordinance authorized by this section may be adopted in combination with any other ordinance authorized by this section. Each tax imposed pursuant to this section is in addition to any other motor vehicle fuel taxes imposed pursuant to the provisions of this chapter and [chapter 365](#) of NRS. Upon adoption of an ordinance authorized by this section, no further action by the board is necessary to effectuate the annual increases before the ordinance expires by limitation or the authority to impose additional tax increases expires by limitation pursuant to [NRS 373.068](#).

5. Any ordinance adopted pursuant to this section must:

(a) Become effective on the first day of the first calendar quarter beginning not less than 90 days after the adoption of the ordinance; and

(b) If the board has created a commission in the county, require the commission:

(1) To review, at a public meeting conducted after the provision of public notice and before the effective date of each annual increase imposed by the ordinance:

(I) The amount of that increase and the accuracy of its calculation;

(II) The amounts of any annual increases imposed by the ordinance in previous years and the revenue collected pursuant to those increases;

(III) Any improvements to the regional system of transportation resulting from revenue collected pursuant to any annual increases imposed by the ordinance in previous years; and

(IV) Any other information relevant to the effect of the annual increases on the public; and

(2) To submit to the board any information the commission receives suggesting that the annual increase should be adjusted.

6. Any ordinance adopted pursuant to:

(a) Paragraph (a) of subsection 1 must:

(1) Require the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to that ordinance in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to [NRS 365.180](#); and

(2) Expire by limitation no later than the effective date of any increase or decrease in the amount of the tax imposed pursuant to [NRS 365.180](#) which becomes effective after the adoption of that ordinance.

(b) Paragraph (b) of subsection 1 must:

(1) Require the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to that ordinance in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to [NRS 365.190](#); and

(2) Expire by limitation no later than the effective date of any increase or decrease in the amount of the tax imposed pursuant to [NRS 365.190](#) which becomes effective after the adoption of that ordinance.

(c) Paragraph (c) of subsection 1 must:

(1) Require the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to that ordinance in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax

imposed pursuant to [NRS 365.192](#); and

(2) Expire by limitation no later than the effective date of any increase or decrease in the amount of the tax imposed pursuant to [NRS 365.192](#) which becomes effective after the adoption of that ordinance.

(d) Paragraph (d) of subsection 1 must:

(1) Require the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to that ordinance in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to [NRS 373.030](#); and

(2) Expire by limitation no later than the effective date of any subsequent ordinance increasing or decreasing the amount of the tax imposed in that county pursuant to [NRS 373.030](#).

(Added to NRS by [2003, 946](#); A [2005, 1717](#); [2009, 860, 3056](#))

NRS 373.066 Additional taxes in certain counties whose population is 100,000 or more but less than 400,000: 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 400,000 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,

↪ 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](#))

NRS 373.067 Taxes imposed pursuant to [NRS 373.066](#): Distribution and use of proceeds; temporary prohibition of penalties and interest; annual review.

1. Any ordinance that imposes a tax pursuant to:

(a) The provisions of paragraph (a) of subsection 1 of [NRS 373.066](#) must require the allocation, disbursement and use in the county of the proceeds of that tax in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to [NRS 365.180](#).

(b) The provisions of paragraph (b) of subsection 1 of [NRS 373.066](#) must require the allocation, disbursement and use in the county of the proceeds of that tax in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to [NRS 365.190](#).

(c) The provisions of paragraph (c) of subsection 1 of [NRS 373.066](#) must require the allocation, disbursement and use in the county of the proceeds of that tax in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to [NRS 365.192](#).

(d) Any of the provisions of paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#) must, except as otherwise required by subsection 6 of [NRS 373.140](#), require the allocation, disbursement and use in the county of the proceeds of that tax in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to [NRS 373.030](#).

2. Any ordinance adopted pursuant to [NRS 373.066](#) must:

(a) Include a provision prohibiting the imposition of any penalties and interest for the failure to make any payments of any tax imposed by the ordinance which become due within the initial 6 months after the ordinance becomes effective. This provision must apply only to taxes imposed pursuant to [NRS 373.066](#) and must not apply to any tax imposed pursuant to any other ordinance.

(b) Require the commission:

(I) To review, at a public meeting conducted after the provision of public notice and before the effective date of each annual increase imposed by the ordinance:

(I) The amount of that increase and the accuracy of its calculation;

(II) The amounts of any annual increases imposed by the ordinance in previous years and the revenue collected pursuant to those increases;

(III) Any improvements to the regional system of transportation resulting from revenue collected pursuant to any annual increases imposed by the ordinance in previous years; and

(IV) Any other information relevant to the effect of the annual increases on the public; and
 (2) To submit to the board any information the commission receives suggesting that the annual increase should be adjusted.

(Added to NRS by [2009, 3054](#))

NRS 373.068 Taxes imposed pursuant to [NRS 373.066](#): Exemptions; effect on other fuel taxes.

1. Any tax imposed pursuant to the provisions of:

(a) Paragraphs (a) to (f), inclusive, of subsection 1 of [NRS 373.066](#) does not apply to any fuel described in [NRS 365.220](#) or [365.230](#).

(b) Paragraphs (g) to (m), inclusive, of subsection 1 of [NRS 373.066](#) does not apply to any sales or uses described in [NRS 366.200](#), except to any sales or uses described in subsection 1 of that section of any special fuel to which dye has not been added pursuant to federal law or the law of this State, of a type which is lawfully sold in this State both:

(1) As special fuel to which dye has been added pursuant to such law; and

(2) As special fuel to which dye has not been added pursuant to such law.

2. Each tax imposed pursuant to [NRS 373.066](#) is in addition to any other motor vehicle fuel taxes and special fuel taxes imposed pursuant to the provisions of this chapter and [chapters 365, 366](#) and [590](#) of NRS, except that on the effective date of an ordinance adopted pursuant to:

(a) Paragraph (a) of subsection 1 of [NRS 373.066](#), any tax increase imposed in that county pursuant to subparagraph (2) of paragraph (a) of subsection 1 of [NRS 373.065](#) on the first day of the current fiscal year, and the authority to impose any additional tax increases in that county pursuant to that subparagraph on the first day of each subsequent fiscal year, expire by limitation.

(b) Paragraph (b) of subsection 1 of [NRS 373.066](#), any tax increase imposed in that county pursuant to subparagraph (2) of paragraph (b) of subsection 1 of [NRS 373.065](#) on the first day of the current fiscal year, and the authority to impose any additional tax increases in that county pursuant to that subparagraph on the first day of each subsequent fiscal year, expire by limitation.

(c) Paragraph (c) of subsection 1 of [NRS 373.066](#), any tax increase imposed in that county pursuant to subparagraph (2) of paragraph (c) of subsection 1 of [NRS 373.065](#) on the first day of the current fiscal year, and the authority to impose any additional tax increases in that county pursuant to that subparagraph on the first day of each subsequent fiscal year, expire by limitation.

(d) Paragraph (d) of subsection 1 of [NRS 373.066](#), any tax increase imposed in that county pursuant to subparagraph (2) of paragraph (d) of subsection 1 of [NRS 373.065](#) on the first day of the current fiscal year, and the authority to impose any additional tax increases in that county pursuant to that subparagraph on the first day of each subsequent fiscal year, expire by limitation.

(Added to NRS by [2009, 3055](#))

NRS 373.070 Mandatory provisions of ordinance imposing tax; applicability of certain provisions relating to auditing.

1. Any fuel tax ordinance enacted under this chapter must include provisions in substance as follows:

(a) A provision imposing the additional excise tax and stating the amount of the tax per gallon of fuel.

(b) If the ordinance imposes a tax on motor vehicle fuel:

(1) Provisions identical to those contained in [chapter 365](#) of NRS on the date of enactment of the ordinance, insofar as applicable, except that:

(I) The name of the county as taxing agency must be substituted for that of the State; and

(II) An additional supplier's license is not required.

(2) A provision that all amendments to [chapter 365](#) of NRS subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the motor vehicle fuel tax ordinance of the county.

(c) If the ordinance imposes a tax on special fuel:

(1) Provisions identical to those contained in [chapter 366](#) of NRS on the date of enactment of the ordinance, insofar as applicable and not inconsistent with this chapter, except that:

(I) The name of the county as taxing agency must be substituted for that of the State;

(II) An additional special fuel supplier's license is not required;

(III) The ordinance must not include any provisions identical to [NRS 366.175](#) other than the provisions relating to

auditing; and

(IV) The ordinance must include provisions which carry out the requirements of paragraph (b) of subsection 1 of [NRS 373.068](#) and which prohibit the refund of any tax paid on any taxable sales or uses described in that paragraph.

(2) A provision that all amendments to [chapter 366](#) of NRS subsequent to the date of enactment of the ordinance, not inconsistent with this chapter, automatically become a part of the special fuel tax ordinance of the county.

(d) A provision that the county shall contract before the effective date of the county fuel tax ordinance with the Department to perform all functions incident to the administration or operation of the fuel tax ordinance of the county, including, if the ordinance is enacted pursuant to [NRS 373.065](#) or [373.066](#), the calculation of each annual increase in the tax imposed pursuant to the ordinance.

2. The provisions of this section do not subject any county fuel taxes imposed pursuant to this chapter to the provisions of [NRS 366.175](#) or any agreement made pursuant thereto, except for those provisions of [NRS 366.175](#) and any agreement made pursuant thereto which relate to auditing. The administration, collection and distribution of any county fuel taxes imposed pursuant to this chapter do not affect, and are not affected by, the administration, collection and distribution of any fuel taxes under any agreement made pursuant to [NRS 366.175](#).

(Added to NRS by 1965, 1266; A 1969, 1420; 1975, 1721; 1979, 1022; [1999, 1021](#); [2003, 949](#); [2009, 3059](#))

NRS 373.075 Mandatory provision of amendatory ordinance. Any ordinance amending a fuel tax ordinance enacted pursuant to this chapter must include a provision in substance that the county shall amend the contract made under paragraph (d) of subsection 1 of [NRS 373.070](#) by a contract made between the county and the State acting by and through the Department before the effective date of such amendatory ordinance, unless the county determines with the written concurrence of the commission that no such amendment of the contract is necessary or desirable.

(Added to NRS by 1969, 1420; A 1975, 1722; [2003, 949](#); [2009, 3060](#))

NRS 373.080 Transmittal to counties of taxes collected by Department; reimbursement for costs. All fuel taxes collected during any month by the Department pursuant to a contract with a county must be transmitted each month by the Department to the county and the Department shall, in accordance with the terms of the contract, charge the county for the Department's services specified in this section and in [NRS 373.070](#), except that in the case of a fuel tax imposed pursuant to [NRS 373.065](#) or [373.066](#), the charge must not exceed 1 percent of the tax collected by the Department.

(Added to NRS by 1965, 1266; A 1971, 2088; 1975, 1722; [2005, 1155, 1720](#); [2009, 3060](#))

NRS 373.090 Place of sale of fuel. For the purpose of each tax imposed by an ordinance enacted pursuant to this chapter, fuel is sold at the place where it is delivered into a vehicle not belonging to the seller or into a stationary tank on the premises of the buyer.

(Added to NRS by 1965, 1266; A [1999, 1021](#); [2003, 949, 2919](#); [2009, 3060](#))

NRS 373.100 Redistribution of taxes, penalties and interest by Department. The Department may redistribute any tax, penalty and interest distributed to a county other than the county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months prior to the date on which the Department obtains knowledge of the improper distribution.

(Added to NRS by 1965, 1266; A 1975, 1722)

NRS 373.110 Distribution and use of net proceeds of taxes; regional street and highway fund. All the net proceeds of any county fuel tax:

1. Imposed pursuant to the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) or paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#) which are received by the county pursuant to [NRS 373.080](#) must, except as otherwise provided in [NRS 373.119](#), be deposited by the county treasurer in a fund to be known as the regional street and highway fund in the county treasury, and disbursed only in accordance with the provisions of this chapter and [chapter 277A](#) of NRS. After July 1, 1975, the regional street and highway fund must be accounted for as a separate fund and not as a part of any other fund.

2. Imposed pursuant to the provisions of paragraph (a), (b) or (c) of subsection 1 of [NRS 373.065](#) or paragraph (a), (b) or (c) of subsection 1 of [NRS 373.066](#) which are received by the county pursuant to [NRS 373.080](#) must be allocated, disbursed and used as provided in the ordinance imposing the tax.

(Added to NRS by 1965, 1267; A 1975, 221; 1985, 647; [2003, 949](#); [2009, 863, 3060](#))

NRS 373.113 Powers of commission: Federal money and projects; conduct of hearings. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.115 Powers of commission: Creation of fund to match federal money. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.116 Powers of commission: Real and personal property; eminent domain; adoption of regulations. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.1161 Powers of commission: Capacity to sue and be sued; preparation and approval of budgets; plans for transportation; insurance. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.1163 Powers of commission: Security; employment of personnel. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.1165 Powers of commission: Exclusive operation of system of transportation; use of rights-of-way; entry into contracts and other agreements. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.117 Authority of commission and certain counties and cities to establish or operate public transit system; special procedures for procurement and requirements for development of fixed guideway system. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.118 Powers of commission: Parking facilities or parking spaces for general public and public employees. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.1183 Counties whose population is 400,000 or more: Construction, installation and maintenance of benches, shelters and transit stops for passengers of public mass transportation. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.1185 Counties whose population is 400,000 or more: Advisory committee concerning construction,

installation and maintenance of benches, shelters and transit stops. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.119 Use of certain collections from sale of fuel for boats; monthly reports by marinas.

1. Except to the extent pledged before July 1, 1985, the board may use that portion of the revenue collected pursuant to the provisions of this chapter from any taxes imposed pursuant to the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) or paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#) that represents collections from the sale of fuel for use in boats at marinas in the county to make capital improvements or to conduct programs to encourage safety in boating. If the county does not control a body of water, where an improvement or program is appropriate, the board may contract with an appropriate person or governmental organization for the improvement or program.

2. Each marina shall report monthly to the Department the number of gallons of motor vehicle fuel sold for use in boats. The report must be made on or before the 25th day of each month for sales during the preceding month.

(Added to NRS by 1985, 646; A [2003, 950](#); [2009, 863, 3060](#))

NRS 373.120 Limitation on repeal, amendment or modification of ordinance imposing tax; dissolution of commission; pledge of faith of State.

1. No county fuel tax ordinance may be repealed or amended or otherwise directly or indirectly modified in such a manner as to impair adversely any outstanding bonds issued under this chapter or other obligations incurred under this chapter, until all obligations for which revenues from such ordinance have been pledged or otherwise made payable from such revenues pursuant to this chapter have been discharged in full, but the board, with the approval of the governing body of each participating city, may at any time dissolve the commission and provide that no further obligations may be incurred thereafter.

2. The faith of the State of Nevada is hereby pledged that this chapter, [NRS 365.180](#) to [365.200](#), inclusive, and [365.562](#), and any law supplemental thereto, including without limitation, provisions for the distribution to any county designated in [NRS 373.030](#), [373.065](#) or [373.066](#), of the proceeds of the fuel taxes collected thereunder will not be repealed, amended or otherwise directly or indirectly modified in such a manner as to impair adversely any outstanding bonds issued under this chapter or other obligations incurred under this chapter, until all obligations for which any such tax proceeds have been pledged or otherwise made payable from such tax proceeds pursuant to this chapter have been discharged in full, but the State of Nevada may at any time provide by act that no further obligations may be incurred thereafter.

(Added to NRS by 1965, 1267; A 1966, 51; [2009, 864, 3061](#))

NRS 373.130 Payment of cost of project by issuance of revenue bonds and other securities and direct distribution from regional street and highway fund. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.131 Payment of cost of project by issuance of revenue bonds and other securities and direct distribution from regional street and highway fund.

1. Money for the payment of the cost of a project within the area embraced by a regional plan for transportation established pursuant to [NRS 277A.210](#) may be obtained by the issuance of revenue bonds and other revenue securities as provided in subsection 2 or, subject to any pledges, liens and other contractual limitations made pursuant to the provisions this chapter and [chapter 277A](#) of NRS, may be obtained by direct distribution from the regional street and highway fund, except to the extent any such use is prevented by the provisions of [NRS 373.150](#), or may be obtained both by the issuance of such securities and by such direct distribution, as the board may determine. Money for street and highway construction outside the area embraced by the plan may be distributed directly from the regional street and highway fund as provided in [NRS 373.150](#).

2. The board may, after the enactment of any ordinance authorized by the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) or paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#), issue revenue bonds and other revenue securities, on the behalf and in the name of the county:

(a) The total of all of which, issued and outstanding at any one time, must not be in an amount requiring a total debt service in excess of the estimated receipts to be derived from the taxes imposed pursuant to the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) and paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#);

(b) Which must not be general obligations of the county or a charge on any real estate therein; and

(c) Which may be secured as to principal and interest by a pledge authorized by this chapter of the receipts from the fuel taxes designated in this chapter, except such portion of the receipts as may be required for the direct distributions authorized by [NRS 373.150](#).

3. A county is authorized to issue bonds without the necessity of their being authorized at any election in such manner and with such terms as provided in this chapter.

4. Subject to the provisions of this chapter and [chapter 277A](#) of NRS, for any project authorized therein, the board of any county may, on the behalf and in the name of the county, borrow money, otherwise become obligated, and evidence obligations by the issuance of bonds and other county securities, and in connection with the undertaking or project, the board may otherwise proceed as provided in the Local Government Securities Law.

5. All such securities constitute special obligations payable from the net receipts of the fuel taxes designated in this chapter except as otherwise provided in [NRS 373.150](#), and the pledge of revenues to secure the payment of the securities must be limited to those net receipts.

6. Except for:

(a) Any notes or warrants which are funded with the proceeds of interim debentures or bonds;

(b) Any interim debentures which are funded with the proceeds of bonds;

(c) Any temporary bonds which are exchanged for definitive bonds;

(d) Any bonds which are reissued or which are refunded; and

(e) The use of any profit from any investment and reinvestment for the payment of any bonds or other securities issued pursuant to the provisions of this chapter,

↪ all bonds and other securities issued pursuant to the provisions of this chapter must be payable solely from the proceeds of fuel taxes collected by or remitted to the county pursuant to [chapter 365](#) of NRS, as supplemented by this chapter. Receipts of the taxes levied in [NRS 365.180](#) and [365.190](#) and pursuant to the provisions of paragraphs (a) and (b) of subsection 1 of [NRS 373.065](#) and paragraphs (a) and (b) of subsection 1 of [NRS 373.066](#) may be used by the county for the payment of securities issued pursuant to the provisions of this chapter and may be pledged therefor. If during any period any securities payable from these tax proceeds are outstanding, the tax receipts must not be used directly for the construction, maintenance and repair of any streets, roads or other highways nor for any purchase of equipment therefor, and the receipts of the tax levied in [NRS 365.190](#) must not be apportioned pursuant to subsection 2 of [NRS 365.560](#) unless, at any time the tax receipts are so apportioned, provision has been made in a timely manner for the payment of such outstanding securities as to the principal of, any prior redemption premiums due in connection with, and the interest on the securities as they become due, as provided in the securities, the ordinance authorizing their issuance and any other instrument appertaining to the securities.

7. The ordinance authorizing the issuance of any bond or other revenue security under this section must describe the purpose for which it is issued at least in general terms and may describe the purpose in detail. This section does not require the purpose so stated to be set forth in the detail in which the project approved by the commission pursuant to subsection 2 of [NRS 373.140](#) is stated, or prevent the modification by the board of details as to the purpose stated in the ordinance authorizing the issuance of any bond or other security after its issuance, subject to approval by the commission of the project as so modified.

(Added to NRS by [2009, 846](#); A [2009, 3061](#))

NRS 373.140 Evaluation and approval by commission of project for construction, surfacing or resurfacing of street or highway; written agreements regarding responsibilities for project.

1. After the enactment of ordinances as authorized in [NRS 277A.170](#) and [373.030](#), all street and highway construction, surfacing or resurfacing projects in the county which are proposed to be financed from any county fuel tax imposed pursuant to the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) or paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#) must first be submitted to the commission.

2. If the project is within the area covered by a regional plan for transportation established pursuant to [NRS 277A.210](#), the commission shall evaluate it in terms of:

- (a) The priorities established by the plan;
- (b) The relation of the proposed work to other projects already constructed or authorized;
- (c) The relative need for the project in comparison with others proposed; and
- (d) The money available.

↪ If the commission approves the project, the board may authorize the project, using all or any part of the proceeds of any county fuel tax authorized pursuant to the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) or paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#), except as otherwise required by subsection 6 or to the extent any such use is prevented by the provisions for direct distribution required by [NRS 373.150](#) or is prevented by any pledge to secure the payment of outstanding bonds, other securities or other obligations incurred under this chapter, and other contractual limitations appertaining to such obligations as authorized by [NRS 373.160](#), and the proceeds of revenue bonds or other securities issued or to be issued as provided in [NRS 373.131](#). Except as otherwise provided in subsection 3, if the board authorizes the project, the responsibilities for letting construction and other necessary contracts, contract administration, supervision and inspection of work and the performance of other duties related to the acquisition of the project must be specified in written agreements executed by the board and the governing bodies of the cities and towns within the area covered by a regional plan for transportation established pursuant to [NRS 277A.210](#).

3. In a county in which two or more governmental entities are represented on the commission, the governing bodies of those governmental entities may enter into a written master agreement that allows a written agreement described in subsection 2 to be executed by only the commission and the governmental entity that receives funding for the approved project. The provisions of a written master agreement must not be used until the governing body of each governmental entity represented on the commission ratifies the written master agreement.

4. If the project is outside the area covered by a plan, the commission shall evaluate it in terms of:

- (a) Its relation to the regional plan for transportation established pursuant to [NRS 277A.210](#), if any;
- (b) The relation of the proposed work to other projects constructed or authorized;
- (c) The relative need for the proposed work in relation to others proposed by the same city or town; and
- (d) The availability of money.

↪ If the commission approves the project, the board shall direct the county treasurer to distribute the sum approved to the city or town requesting the project, in accordance with [NRS 373.150](#).

5. In counties whose population is less than 100,000, the commission shall certify the adoption of the plan in compliance with subsections 2 and 4.

6. The proceeds of a tax imposed pursuant to any of the provisions of paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#) must be expended in accordance with priorities for projects established in coordination and cooperation with the Department of Transportation.

(Added to NRS by 1965, 1267; A 1966, 53; 1967, 159; 1969, 1541; 1975, 1722; 1979, 484, 542, 1334, 1747, 1748; 1989, 838; 1993, 2270; [1999, 985](#); [2003, 951](#); [2009, 864, 3063](#))

NRS 373.143 Annual report to Department by commission in county which has population of less than 100,000.
Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.146 Commission in county whose population is 400,000 or more to cooperate with local air pollution

control board and regional planning coalition; prerequisites to adoption or amendment by commission of plan, policy or program. Repealed. (See chapter 223, [Statutes of Nevada 2009, at page 870.](#))

NRS 373.150 Distribution of revenue to cities and towns not included in regional plan for transportation; use of money for projects.

1. Any city or town whose territory is not included wholly or in part in a regional plan for transportation established pursuant to [NRS 277A.210](#) may receive a distribution in aid of an approved construction project from the regional street and highway fund, which must not exceed the amount allocated to such city or town pursuant to subsection 2.

2. The share of revenue from the county fuel tax allocated to a city or town pursuant to subsection 1 must be in the proportion which its total assessed valuation bears to the total assessed valuation of the entire county. Any amount so allocated which is not distributed currently in aid of an approved project must remain in the fund to the credit of that city or town.

(Added to NRS by 1965, 1268; A 1966, 54; 1977, 461; 1993, 2271; 1997, 348; [2009, 865, 3064](#))

NRS 373.160 Pledges and liens to secure payment of revenue bonds or other securities.

1. The ordinance or ordinances providing for the issuance of any bonds or other securities issued under this chapter payable from the receipts from the fuel excise taxes designated in this chapter may at the discretion of the board, in addition to covenants and other provisions authorized in the Local Government Securities Law, contain covenants or other provisions as to the pledge of and the creation of a lien upon the receipts of the taxes collected for the county pursuant to the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) and paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#), excluding any tax proceeds to be distributed directly under the provisions of [NRS 373.150](#), or the proceeds of the bonds or other securities pending their application to defray the cost of the project, or both such tax proceeds and security proceeds, to secure the payment of revenue bonds or other securities issued under this chapter.

2. If the board determines in any ordinance authorizing the issuance of any bonds or other securities under this chapter that the proceeds of the taxes levied and collected pursuant to the provisions of [NRS 373.030](#), paragraph (d) of subsection 1 of [NRS 373.065](#) and paragraphs (d) to (m), inclusive, of subsection 1 of [NRS 373.066](#) are sufficient to pay all bonds and securities, including the proposed issue, from the proceeds thereof, the board may additionally secure the payment of any bonds or other securities issued pursuant to the ordinance under this chapter by a pledge of and the creation of a lien upon not only the proceeds of any fuel tax authorized at the time of the issuance of such securities to be used for such payment in subsection 6 of [NRS 373.131](#), but also the proceeds of any such tax thereafter authorized to be used or pledged, or used and pledged, for the payment of such securities, whether such tax be levied or collected by the county, the State of Nevada, or otherwise, or be levied in at least an equivalent value in lieu of any such tax existing at the time of the issuance of such securities or be levied in supplementation thereof.

3. The pledges and liens authorized by subsections 1 and 2 extend to the proceeds of any tax collected for use by the county on any fuel so long as any bonds or other securities issued under this chapter remain outstanding and are not limited to any type or types of fuel in use when the bonds or other securities are issued.

(Added to NRS by 1965, 1268; A 1966, 54; 1969, 1597; [2003, 952](#); [2009, 865, 3064](#))

NRS 373.190 Sale of revenue bonds. The board is authorized to sell such bonds from time to time at public or private sale as the board may determine.

(Added to NRS by 1965, 1269; A 1967, 230; 1969, 1599)

NRS 373.200 Construction. This chapter, without reference to other statutes except as herein provided, shall constitute full authority for the authorization and issuance of bonds hereunder. No other law, with regard to the authorization or issuance of bonds, that provides for an election, requires an approval, or in any way impedes or restricts the carrying out of the acts herein authorized to be done shall be construed as applying to any proceedings taken hereunder or acts done pursuant hereto.

(Added to NRS by 1965, 1269)