

Local Government Bill Draft Request – City of Fernley

For Consideration by the Legislature in 2019

NRS 366.____

- 1. In addition to any other taxes provided for by this chapter, the governing body of a city may by ordinance impose an excise tax of not more than five cents per gallon on the sale or use of diesel fuel within the city limits.***
- 2. A governing body of a city may only impose the tax set forth in subsection 1 if it has first circulated an advisory question to determine support for the tax at a general election pursuant to NRS 205.230 and a majority of voters have voted in favor of the advisory question. The tax must be imposed in the period between the general election in which the majority of voters voted in favor of the advisory question and the next general election.***
- 3. The Department shall deliver the taxes collected pursuant to this section to the city where the tax was imposed. The city shall use the tax revenue solely for the purposes of construction and maintenance of public roads within city limits.***

NRS 366.700

Except as otherwise provided in NRS 366.____, all money received by the Department pursuant to the provisions of this chapter must be deposited with the State Treasurer to the credit of the Motor Vehicle Fund. An amount equal to that part of the tax collected pursuant to NRS 366.190 which represents 5 cents of the tax per gallon, minus the portion of that amount used to administer the Department of Motor Vehicles, must be used exclusively for the construction and maintenance of public highways, and may not be used to purchase equipment related thereto.