

Senate Bill No. 426—Committee on  
Growth and Infrastructure

CHAPTER.....

AN ACT relating to transportation; extending the deadline for a regional transportation commission to submit certain recommendations relating to the imposition of certain taxes to the board of county commissioners; extending the deadline for a board of county commissioners to submit a ballot question to the voters regarding the imposition of certain taxes; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law authorizes a regional transportation commission to, before December 31, 2020, prepare recommendations for the imposition of an additional tax on the gross receipts of any retailer for the sale of all tangible personal property sold at retail to support certain transportation projects and submit the recommendations to the board of county commissioners. The board of county commissioners may subsequently submit to the voters at the next general election a question asking whether the tax recommended by the regional transportation commission should be imposed in the county, if the next general election is held not later than December 31, 2020. (NRS 277A.470) This bill extends such deadlines to December 31, 2024.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

---

---

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** NRS 277A.470 is hereby amended to read as follows:

277A.470 1. Except as otherwise provided in subsection 4, a commission may:

(a) Prepare recommendations for the imposition of the tax described in NRS 277A.480 in the county to provide funding for the commission for the purposes set forth in NRS 277A.400 to 277A.490, inclusive. The recommendations must specify the proposed rate for the recommended tax, the period during which the recommended tax will be imposed and the type and location of the transportation projects the recommended tax will support.

(b) Submit the recommendations to the board of county commissioners.

2. Except as otherwise provided in subsection 5, upon the receipt of recommendations pursuant to subsection 1, the board of county commissioners may, at the next general election, submit a question to the voters of the county asking whether the



recommended tax should be imposed in the county. The question submitted to the voters of the county must specify the proposed rate for the recommended tax, the period during which the recommended tax will be imposed, if the period was specified in the recommendations submitted pursuant to subsection 1, and the type and location of the transportation projects the recommended tax will support.

3. If a majority of the voters voting on the question submitted to the voters pursuant to subsection 2 vote affirmatively on the question:

(a) The board of county commissioners shall impose the recommended tax in accordance with the provisions of NRS 277A.480 at the rate specified in the question submitted to the voters pursuant to subsection 2.

(b) The tax must be imposed notwithstanding the provisions of any specific statute to the contrary and, except as otherwise specifically provided in this section and NRS 277A.480 and 277A.490, such tax is not subject to any limitations set forth in any statute which authorizes the board of county commissioners to impose such tax, including, without limitation, any limitations on the maximum rate which may be imposed or the duration of the period during which such tax may be imposed.

4. A commission may not prepare and submit recommendations to the board of county commissioners pursuant to subsection 1 on or after December 31, ~~2020.~~ 2024.

5. A board of county commissioners may only use the authorization provided pursuant to subsection 2 to submit a question to the voters of the county one time, and only if the next general election at which the question is submitted to the voters is held not later than December 31, ~~2020.~~ 2024.

