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ASSEMBLY BILL NO. 6—COMMITTEE ON TAXATION

(ON BEHALF OF THE NEVADA ASSOCIATION OF COUNTIES)

PREFILED DECEMBER 19, 2012

Referred to Committee on Taxation

**SUMMARY**—Requires the State Treasurer to return a certain percentage of the revenue from the taxation of special fuel to the county in which the revenue was generated. (BDR 32-256)

**FISCAL NOTE:** Effect on Local Government: No.  
Effect on the State: Yes.

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

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AN ACT relating to taxation; requiring the State Treasurer to return a certain percentage of the revenue from the taxation of special fuel to the county in which the revenue was generated; requiring any money received by a county to be used exclusively for the construction and maintenance of county roads within that county; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Under existing law, money collected from the tax on special fuel must be  
2 credited to the Motor Vehicle Fund, and a portion of that money which represents 5  
3 cents of the tax per gallon, minus the amount used to administer the Department of  
4 Motor Vehicles, is required to be used exclusively for the construction and  
5 maintenance of public highways. (NRS 366.700) This bill requires the State  
6 Treasurer to determine the total amount generated by the tax within each county  
7 and return 20 percent of that amount to the county in which the revenue was  
8 generated. Each county may only use the money received for the construction and  
9 maintenance of county roads within that county.



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

- 1       **Section 1.** NRS 366.700 is hereby amended to read as follows:  
2       366.700 **1.** All money received by the Department pursuant  
3 to the provisions of this chapter must be deposited with the State  
4 Treasurer .  
5       **2. The State Treasurer shall:**  
6       **(a) Determine the total revenue generated within each county**  
7 **and transmit an amount equal to 20 percent of that amount to the**  
8 **county in which the revenue was generated. Any money received**  
9 **by a county pursuant to this paragraph must be used exclusively**  
10 **for the construction and maintenance of county roads within that**  
11 **county; and**  
12       **(b) Credit the remainder of the money** to the ~~credit of the~~  
13 Motor Vehicle Fund. An amount equal to that part of the tax  
14 collected pursuant to NRS 366.190 which represents 5 cents of the  
15 tax per gallon, minus the portion of that amount used to administer  
16 the Department of Motor Vehicles, must be used exclusively for the  
17 construction and maintenance of public highways, and may not be  
18 used to purchase equipment related thereto.  
19       **Sec. 2.** The amendatory provisions of this act must not be  
20 applied in a manner which impairs any bonds outstanding on July 1,  
21 2013.  
22       **Sec. 3.** This act becomes effective on July 1, 2013.

