

ADVISORY QUESTIONS (apply only to counties whose population is less than 100,000)

6. Special Fuel: Diesel Tax

SB 48 of the 2019 regular session of the Nevada Legislature authorizes the board of county commissioners of a county, whose population is less than 100,000, and for all or part of which a streets and highways plan has been adopted as part of the master plan pursuant to NRS 278.150, to impose, pursuant to NRS 373, a tax upon special fuel that consists of diesel fuel sold in the county in an amount not to exceed 5 cents per gallon. Prior to adopting an ordinance imposing such a tax, section 3 of SB 48 requires a board of county commissioners to obtain approval of a majority of the registered voters in the county who vote on the question concerning the imposition of the tax as submitted to the voters at a general election or the board of county commissions can enact the ordinance directly by at least a two-thirds majority of the members of the board.

SPECIAL FUEL: DIESEL TAX ADVISORY BALLOT QUESTION NO. ____.

This question is advisory only: Do you support an increase in the tax upon special fuel that includes diesel fuel sold within [county] of [amount not to exceed \$0.05/gallon] for the purpose of repair, maintenance, and construction of public roads?

Description of Anticipated Financial Effect [to be included in Sample ballot]:

The average annual cost of this special and diesel fuel tax increase is expected to be \$_____ for a typical payer of special and diesel fuel taxes in the State based on average annual expenditures on special and diesel fuels that are subject to the tax of \$_____. If the special and diesel fuel tax is levied [county] [does not expect or does expect] to sell bonds [payable from the tax] that are backed by the full faith and credit of the assessed value of [county]. [[In connection with] [Following] the levy of the tax, additional expenses are expected to be incurred to pay for the repair, maintenance, and construction of public roads.

SAMPLE:

BULLFROG COUNTY ADVISORY BALLOT QUESTION NO. ____

This question is advisory only:

Do you support an increase in the tax upon special fuel that includes diesel fuel sold within Bullfrog County of \$0.05 per gallon for the purpose of paying a portion of the cost of repairing, maintaining, and constructing public roads in Bullfrog County?

The average annual cost of this special and diesel fuel tax increase is expected to be \$50 for a typical payer of special and diesel fuel taxes in the County, based on average annual expenditures on special and diesel fuels that are subject to the special and diesel fuel tax of \$1,000. If the tax is levied Bullfrog County expects to sell bonds payable from the tax that are backed by the full faith and credit of the assessed value of Bullfrog County. Following the levy of the tax, additional expenses are expected to be incurred to pay for the repair, maintenance, and construction of public roads, as well as equipment financed with the additional levy.

BALLOT QUESTION (apply only to counties whose population is less than 100,000)

1. Special Fuel: Diesel Tax

SB 48 of the 2019 regular session of the Nevada Legislature authorizes the board of county commissioners of a county, whose population is less than 100,000, and for all or part of which a streets and highways plan has been adopted as part of the master plan pursuant to NRS 278.150, to impose, pursuant to NRS 373, a tax upon special fuel that consists of diesel fuel sold in the county in an amount not to exceed 5 cents per gallon. Prior to adopting an ordinance imposing such a tax, section 3 of SB 48 requires a board of county commissioners to obtain approval of a majority of the registered voters in the county who vote on the question concerning the imposition of the tax as submitted to the voters at a general election *or* the board of county commissions can enact the ordinance directly by at least a two-thirds majority of the members of the board.

SPECIAL FUEL: DIESEL TAX BALLOT QUESTION NO. ____.

Shall [county] be authorized to levy an additional tax upon special fuel that includes diesel fuel sold within the county, in the [amount not to exceed \$0.05/gallon] for the purpose of paying for the repairing, maintaining, and constructing public roads?

Description of Anticipated Financial Effect [to be included in sample ballot]:

The average annual cost of this special and diesel fuel tax increase is expected to be \$_____ for a typical payer of special and diesel fuel taxes in the State based on average annual expenditures on special and diesel fuels that are subject to the tax of \$_____. If the special and diesel fuel tax is levied [county] [does not expect or does expect] to sell bonds [payable from the tax] that are backed by the full faith and credit of the assessed value of [county]. [[In connection with] [Following] the levy of the tax, additional expenses are expected to be incurred to pay for the repair, maintenance, and construction of public roads.

SAMPLE:

BULLFROG COUNTY BALLOT QUESTION NO. ____

Shall Bullfrog County be authorized to levy an additional tax upon special fuels that includes diesel fuel sold within Bullfrog County, in an amount not to exceed \$0.05/gallon for the purpose of paying of repairing, maintaining, and constructing public roads in Bullfrog County?

The average annual cost of this special and diesel tax increase is expected to be \$50 for a typical payer of special and diesel fuel taxes in the County, based on average annual expenditures on special and diesel fuels that are subject to the special and diesel fuel tax of \$1,000. If the tax is levied Bullfrog County expects to sell bonds payable from the tax that are backed by the full faith and credit of the assessed value of Bullfrog County. Following the levy of the tax, additional expenses are expected to be incurred to pay for the repair, maintenance, and construction of public roads, as well as equipment financed with the additional levy.