

**Carson City
Agenda Report**

Date Submitted: December 5, 2014

Agenda Date Requested: December 18, 2014

Time Requested: 30 mins

To: Mayor and Board of Supervisors

From: Nick Marano, City Manager

Subject Title: For possible action: To appoint one member to the Carson City Regional Transportation Commission for a two year term that expires December 31, 2016. *(Nick Marano)*

Staff Summary: NRS Chapter 277A.170 and CCMC 11.20.030 provide for the creation and organization of a five (5) member Regional Street and Highway Commission. Staggered two-year terms are served by two (2) members of the Board of Supervisors and three (3) representatives of the citizen-at-large. Members of the RTC also serve on the Carson Area Metropolitan Planning Organization (CAMPO). There is one vacancy due to a member's term expiring. A reappointment request was received from Mark Kimbrough and one application from Donald "Craig" Mullet.

Type of Action Requested: (check one)
☐ Resolution ☐ Ordinance
☒ Formal Action/Motion ☐ Other (Specify)

Does This Action Require A Business Impact Statement: ☐ Yes ☒ No

Recommended Board Action: I move to appoint _____ to the Carson City Regional Transportation Commission for a two year term that expires December 31, 2016.

Explanation for Recommended Board Action: See Staff Summary

Applicable Statute, Code, Policy, Rule or Regulation: NRS 277A.170, CCMC 11.20.030

Fiscal Impact: None

Explanation of Impact: n/a

Funding Source: n/a

Alternatives: Re-open the position for additional applicants

Supporting Material: Recruitment Announcement, Current Roster, Reappointment Request, NRS Chapter 277A.170, CCMC 11.20.030

Prepared By: Rachael Porcari, Executive Offices

Reviewed By:

MARINA JUNKS
(City Manager)

Date: 12-9-14

Joseph L. Leland Jr.
(District Attorney)

Date: 12/9/14

Michael A. L. Leland
(Finance Director)

Date: 12/9/14

Board Action Taken:

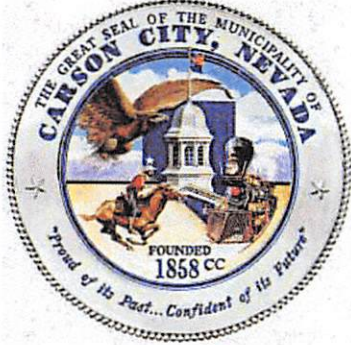
Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)



REGIONAL TRANSPORTATION COMMISSION

The Carson City Board of Supervisors is seeking applications from persons interested in serving on the Regional Transportation Commission. The RTC is the policy making body on transportation issues within Carson City who's purpose is to establish priorities and recommend appropriate funding for transportation improvement projects. The members of the Regional Transportation Commission also serve on the Carson Area Metropolitan Planning Organization Board (CAMPO) to discuss and take action on federal monies spent on transportation and transit projects within the Carson Metropolitan Planning Area.

There is one (1) position open for a term that expires December 31, 2016.

The Commission meets on the second Wednesday of the month at 4:30 p.m. after the adjournment of the CAMPO meeting. Applicants should be prepared for a minimum commitment of up to ten hours a month. The position shall serve without compensation.

Applications will be accepted until December 5, 2014. Interviews for this volunteer position are *tentatively* planned to be held at the regularly scheduled Board of Supervisors meeting on Thursday, December 18, 2014.

Volunteer applications may be obtained from the Carson City Executive Offices or on our website. Thank you for your interest in assisting Carson City.

CARSON CITY EXECUTIVE OFFICES

201 N. Carson Street #2

Carson City, Nevada 89701

(775) 887-2100 FAX 887-2286

E-Mail: rporcari@carson.org

Web Page: <http://www.carson.org/volunteer>

AN EQUAL OPPORTUNITY EMPLOYER

REGIONAL TRANSPORTATION COMMISSION

<u>MEMBER</u>	<u>APPOINTMENT</u>	<u>TERM EXPIRES</u>
<u>BOS</u>		
John McKenna (Chair, elected 02/2013) Supervisor Ward 3 201 N. Carson St. Ste. 2 Carson City, NV 89701 883-2908 (w) 450-2260 (c) jmckenna@carson.org	Initial Appt. 01/12 Reappt. 1/14	12/2015
Brad Bonkowski Supervisor Ward 2 201 N Carson St. Ste. 2 Carson City, NV 89701 283-7073 (w) 888-6166 (w2) 721-2057 (c) bbonkowski@carson.org	Initial Appt. 01/13	12/2014
<u>Citizens at Large</u>		
Mark Kimbrough 6163 Rio Vista Ln. Carson City, NV 89701 720-4732 (c) 885-2095 (h) mrkkimbrough@pyramid.net	Initial Appt. 07/14	12/2014
James Smolenski (Vice-Chair elected 1/201 513 W. 4 th St. Carson City, NV 89703 882-2644 (w) 691-1467 (c) jsmolenski@att.net	Initial Appt. 01/12 Reappt. 1/14	12/2015
Robert McQueary 1282 Calico St Carson City, NV 89701 884-3963 (h) 443-7805 (c) robmcqueary@armacconstruction.com	Initial Appt. 1/14	12/2015

AUTHORITY: CCMC 11.20.010 created the five (5) member Regional Transportation Commission per NRS 277A.170. CCMC 11.20.030 states the commission is composed as follows:

- a. Two (2) members of the Board of Supervisors, one of whom must be designated by the commission to serve as chairman;
- b. Three (3) representatives of the city at large.

CCMC 11.20.030 states that one representative of the commission who is a member of the BOS and one representative of the commission who is a representative of the city at large must serve until the next ensuing December 31 of an even numbered year. One representative of the commission who is a member of the BOS and two representatives of the commission who are representatives of the city at large must serve until the next ensuing

December 31 of an odd-numbered year. Members serve a 2-year term (reappointment OK).

MEETINGS: On the second Wednesday of each month

PURPOSE: (See NRS 277A.210 for exact details) RTC is set up to establish priorities and recommend appropriate funding for transportation improvement projects within Carson City.

Liaison: Patrick Pittenger, Transportation Manager 283-7396 ppittenger@carson.org

Attorney Assignment: Joe Ward 283-7509 jward@carson.org

- END DATA -

INTERNAL USE ONLY - NOT FOR DISTRIBUTION

RECEIVED

NOV 06 2014

CARSON CITY
EXECUTIVE OFFICES

Please print legibly or go online to www.carson.org/volunteer to submit a writable document

Title of Board, Committee or Commission: RTC

Name: KIMBROUGH Maureen A
Last First Middle Initial

Home Address: 6163 Rio Vista Ln CLWV 89701
Street City State Zip

Mailing Address (if different):

PO Box/Street City State Zip

Occupation/Business: Consultant

Contact: Work Home
Cell 775-720-4732 E-mail Washoe@pyramid.net

Preferred method of contact:

Are you currently an active registered voter in Carson City*? ☒ Yes ☐ No
(*Not required for the Convention & Visitors Bureau)

Conflict of Interest:

- Within the past twelve (12) months, have you been employed by Carson City (including as an elected official)? ☒ Yes ☐ No
- Do you currently have a contract with Carson City for services and/or goods? ☒ Yes ☐ No
- Are you currently on any other Boards, Committees or Commissions?
☒ Yes ☐ No RTC

Criminal Record: Have you been convicted of a felony, domestic violence or a gross misdemeanor involving moral turpitude (conduct contrary to community standards of justice, honesty and good morals)? ☐ Yes ☒ No

I understand that my submitted application is considered public information. I understand the Board of Supervisors may require a pre-appointment background check for any position if deemed warranted.

I have read and understand the Carson City's Boards, Committees, and Commissions Policies and Procedures (online at www.carson.org/volunteer).

I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

Maureen Kimbrough
Signature of Applicant

11/6/2014
Date

*You may attach more information.

Deliver, mail, fax or email signed and completed form to:

Carson City Executive Offices
201 N. Carson Street Suite 2
Carson City, NV 89701
(775) 887-2100 or 283-7125
FAX (775) 887-2286
ceo@carson.org

Carson City Reappointment Application
for Appointive/Volunteer Position
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1. Education *(note: only complete below if a degree is required for this position)*

College, Professional, Vocational or Other Schools Attended	Major Subject	Degree Conferred
Sacramento State, CA	Civil Engineering	
WNC	Business Admin.	

2. Briefly describe the qualifications you possess which you feel would be an asset to this Board/Committee/Commission:

Surveyor, Los Angeles County

Civil engineering, land development, subdivisions and airport development. Engineering Firms

Master Plan and Down Town Plan, Carson City Planning Commission

3. List the community organizations in which you have participated and describe participation:

Governors Workforce Investment Board, Manufacturers Rep.

Carson City Planning Commission, Commissioner

Carson City Capital Project Advisory Committee, Member

Carson City Utilities Advisory Committee, Manufacturers Rep.

4. List your affiliation with professional or technical societies, if required for position:

Nevada Manufacturers Association, Board Member

Carson City Chamber of Commerce, Member

5. Do you anticipate any potential conflicts of interest? ☐ Yes ☒ No

If yes, please explain:

6. Personal/Professional References:

<u>Name</u>	<u>Address</u>	<u>Telephone Number</u>
Mark Kimbrough	6163 Rio Vista Lane, Carson City	720-4732
Ronni Hannaman	1900 S Carson St., Carson City	882-1565
Shelly Aldean	504 W 5th St., Carson City	885-8282

I understand that my submitted application is considered public information. I understand the Board of Supervisors may require a pre-appointment background check for any position if deemed warranted.

I have read and understand the Carson City's Boards, Committees, and Commissions Policies and Procedures (online at www.carson.org/volunteer).

I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.



Signature of Applicant

Donald C Mullet

Printed Name

6-10-2014

Date

You may attach more information.

Deliver, mail, fax or email signed and completed application to:

Carson City Executive Offices

201 N. Carson Street Suite 2

Carson City, NV 89701

(775) 887-2100 or 283-7125

FAX (775) 887-2286

cceo@carson.org

ESTABLISHMENT

NRS 277A.170 Creation by ordinance in certain counties. 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 create a regional transportation commission.
(Added to NRS by 2009, 839)

NRS 277A.180 Composition; selection and terms of representatives.

1. In counties whose population is 100,000 or more, the commission must be composed of representatives selected by the following entities from among their members:

- (a) Two by the board.
- (b) Two by the governing body of the largest city in the county.
- (c) One by the governing body of each additional city in the county.

2. In counties whose population is less than 100,000, the commission must be composed of representatives selected as follows:

(a) If the county contains three or more cities:

- (1) Two by the board.
- (2) One by the governing body of the largest city.

(b) If the county contains only two cities:

- (1) Three by the board, at least one of whom is a representative of the public who is a resident of the county.
- (2) One by the governing body of each city in the county.

(c) If the county contains only one city:

- (1) Two by the board.
- (2) One by the governing body of the city.

(d) If the county contains no city, the board shall select:

- (1) Two members of the board; and
- (2) One representative of the public, who is a resident of the largest town, if any, in the county.

3. In Carson City, the commission must be composed of representatives selected by the Board of Supervisors as follows:

(a) Two members of the Board of Supervisors, one of whom must be designated by the commission to serve as chair of the commission.

(b) Three representatives of the city at large.

4. The first representatives must be selected within 30 days after passage of the ordinance creating the commission, and, except as otherwise provided in subsections 5, 6 and 7, must serve until the next ensuing December 31 of an even-numbered year. The representative of any city incorporated after passage of the ordinance must be selected within 30 days after the first meeting of the governing body, and, except as otherwise provided in subsection 7, must serve until the next ensuing December 31 of an even-numbered year. Their successors must serve for terms of 2 years, and vacancies must be filled for the unexpired term.

5. In Carson City:

(a) One representative of the commission who is a member of the Board of Supervisors and one representative of the commission who is a representative of the city at large must serve until the next ensuing December 31 of an even-numbered year; and

(b) One representative of the commission who is a member of the Board of Supervisors and two representatives of the commission who are representatives of the city at large must serve until the next ensuing December 31 of an odd-numbered year.

6. In counties whose population is 100,000 or more, but less than 400,000:

(a) One representative selected by the board and one representative selected by the governing body of the largest city in the county must serve until the next ensuing December 31 of an even-numbered year; and

(b) One representative selected by the board and one representative selected by the governing body of the largest city in the county must serve until the next ensuing December 31 of an odd-numbered year.

7. In counties whose population is 400,000 or more, the first representatives and the representative of any city incorporated after passage of the ordinance must serve until the next ensuing June 30 of an odd-numbered year.

(Added to NRS by 2009, 839)

POWERS AND DUTIES

NRS 277A.200 Organization and meetings. The commission shall provide for its organization and meetings.

(Added to NRS by 2009, 840)

NRS 277A.210 Capacity to sue and be sued; budgets; bylaws and rules; plans for transportation; insurance against loss. A commission may:

- 1. Sue and be sued.
- 2. Prepare and approve budgets for the regional street and highway fund, the public transit fund and money it receives from any source.
- 3. Adopt bylaws for the administration of its affairs and rules for the administration and operation of facilities under its control.
- 4. Conduct studies, develop plans and conduct public hearings to establish and approve short-range and regional plans for transportation.

5. Purchase insurance or establish a reserve or fund for self-insurance, or adopt any combination of these, to insure against loss by reason of:

- (a) Damages resulting from fire, theft, accident or other casualty; or
- (b) The commission's liability for other damages to persons or property which occur in the construction or operation of facilities or equipment under its control or in the conduct of its activities.

(Added to NRS by 2009, 841)

NRS 277A.220 Designation and duties as metropolitan planning organization.

1. A commission may be designated as a metropolitan planning organization pursuant to 23 U.S.C. § 134 and 49 U.S.C. § 5303.

2. If a commission is designated as a metropolitan planning organization, the commission shall carry out the duties prescribed by federal law for a metropolitan planning organization in addition to any other duties required by specific statute.

(Added to NRS by 2009, 840)

NRS 277A.230 Powers regarding federal money and projects and public hearings; compliance with federal law.

1. In any county in which a commission has been created by ordinance, the commission may:

- (a) Receive and disburse federal funds;
- (b) Submit project applications and programs of projects to federal agencies;
- (c) Enter into formal agreements concerning projects with federal agencies; and
- (d) Conduct public hearings and certify that such hearings were conducted.

2. If a commission receives federal funds for any project, the commission shall comply with any applicable federal law in relation to providing goods or services related to such project.

(Added to NRS by 2009, 840)

↓2009 Statutes of Nevada, Page 870 (Chapter 223, SB 245)↓

Sec. 63. NRS 706.386 is hereby amended to read as follows:

706.386 It is unlawful, except as otherwise provided in NRS 373.117, 706.446, 706.453 and 706.745, and section 29 of this act, for any fully regulated common motor carrier to operate as a carrier of intrastate commerce and any operator of a tow car to perform towing services within this State without first obtaining a certificate of public convenience and necessity from the Authority.

Sec. 64. NRS 373.025, 373.026, 373.040, 373.050, 373.055, 373.113, 373.115, 373.116, 373.1161, 373.1163, 373.117, 373.118, 373.1183, 373.1185, 373.130, 373.143 and 373.146 are hereby repealed.

Sec. 65. This act becomes effective on July 1, 2009.

Carson City, Nevada, Code of Ordinances >> Title 11 - HIGHWAYS AND SIDEWALKS >> Chapter 11.20 - REGIONAL STREET AND HIGHWAY COMMISSION >>

Chapter 11.20 - REGIONAL STREET AND HIGHWAY COMMISSION

Sections:

- 11.20.010 - Authority.
- 11.20.020 - Definitions.
- 11.20.030 - Creation and organization of regional street and highway commission.
- 11.20.035 - Terms and regulations of commission.
- 11.20.037 - Meetings, notice of meetings, powers and duties of the commission.
- 11.20.040 - Administration.
- 11.20.045 - Audit examination and inquiry.
- 11.20.047 - Enforcement by sheriff, peace officers.
- 11.20.050 - Imposition of tax.
- 11.20.055 - Imposition of excise tax on other inflammable, combustible liquids.
- 11.20.060 - Exemptions.
- 11.20.062 - Exempt sales by dealer in individual quantities of five hundred gallons or less for export.
- 11.20.064 - Forms and contents of reports of exempt exports and sales.
- 11.20.066 - Time to claim exemption on dealers export to another state.
- 11.20.068 - When motor vehicle fuel not deemed to be.
- 11.20.070 - Bonds.
- 11.20.080 - Determination and payments.
- 11.20.085 - Penalties for delinquencies in payment of tax—Allocation of penalty assessments.
- 11.20.090 - Collection of tax.
- 11.20.095 - Evidentiary effect of Nevada Tax Commission's certificate.
- 11.20.100 - Tax refunds—Persons entitled.
- 11.20.102 - Presentation of claim—Affidavit—Original invoices.
- 11.20.104 - Payment of refund.
- 11.20.106 - Payment of refund based on duplicate invoice.
- 11.20.108 - Examination of claimant's books, records—Effect of refusal to permit examination.
- 11.20.110 - Time for application for refund.
- 11.20.112 - Payment of refunds from county gas tax funds.
- 11.20.114 - Granting of credit in lieu of refund.
- 11.20.116 - Refunds to farmers, ranchers on basis of bulk purchases—Procedure.
- 11.20.118 - Injunction or other process to prevent collection prohibited.
- 11.20.120 - Right to bring action against State Treasurer—Venue.
- 11.20.122 - Action to recover amount paid—Time to sue—Waiver of right—Consideration of grounds of illegality.
- 11.20.124 - Judgment for plaintiff—Disposition of amount—Interest.
- 11.20.126 - Judgment not to be rendered for plaintiff when action is by or in name of assignee.
- 11.20.128 - Illegal claim for refund.
- 11.20.130 - Records and reports.
- 11.20.132 - Retailers' records—Contents—Inspection.
- 11.20.134 - Carriers' delivery reports—Contents—Examination of records.
- 11.20.136 - Invoices—Other documents required of carriers when transporting motor vehicle fuel, other liquids.
- 11.20.140 - Distribution and use of proceeds.
- 11.20.150 - Violations.
- 11.20.160 - Amendments.
- 11.20.170 - Restrictions on repeal of this chapter.
- 11.20.180 - Date of imposition of Carson City motor vehicle fuel tax.
- 11.20.190 - Repealer clause.
- 11.20.200 - Severability of provisions.

11.20.010 - Authority.

This chapter is enacted pursuant to the authorization contained in NRS Chapter 373. Carson City is a consolidated municipality of the state of Nevada having a population of less than one hundred thousand (100,000) as determined by the last preceding national census of the Bureau of the Census of the United States Department of Commerce and has adopted a street and highway plan for Carson City embracing the territory of only one (1) municipal corporation therein.

11.20.020 - Definitions.

As used in this chapter:

1. "Commission" means the regional street and highway commission.
2. "Dealer" means and includes every person who:
 - a. Refines, manufactures, compounds, or otherwise produces motor vehicle fuel and sells or distributes the same in Carson City;
 - b. Imports motor fuel into Carson City and sells or distributes the same therein, whether in the original package or container in which it is imported or otherwise, or who uses the motor vehicle fuel in Carson City after having imported the same;
 - c. Having acquired motor vehicle fuel in Carson City in the original package or container, distributes or sells the same in such original package or container, or otherwise, or in any manner uses the same; or
 - d. Otherwise acquires in Carson City for sale, use or distribution in Carson City motor vehicle fuel with respect to which there has been no prior taxable sale use or distribution;
 - e. "Dealer" shall not include any person who shall import into Carson City motor vehicle fuel in quantities of five hundred (500) gallons or less purchased from a supplier who is licensed as a dealer under Chapter 365, Nevada Revised Statutes, and who shall assume liability for the collection and remittance of the applicable excise tax to Carson City.
3. "Department" means the Nevada Department of Motor Vehicles.
4. "Distributes" or "distribution." All motor vehicle fuel, sold, donated, consigned for sale, bartered, used or in any way voluntarily disposed of so as to terminate the ownership and possession thereof by the dealer or any other person who imports such motor vehicle fuel owned by him shall be deemed to be distributed and considered as distribution under this chapter.
5. "Highway" means every way or place of whatever nature open to the use of the public for purpose of surface traffic, including highways under construction.
6. "Motor vehicle" means and includes every self-propelled motor vehicle, including tractors, operated on a surfaced highway.
7. "Motor vehicle fuel" means and includes gasoline, natural gasoline, casinghead gasoline and any other inflammable or combustible liquid, by whatever name such liquid may be known or sold, the chief use of which in this state is for the propulsion of motor vehicles, motorboats or airplanes. Kerosene gas oil, fuel oil, jet aircraft fuel, diesel fuel and liquefied petroleum gas shall not be considered motor vehicle fuel for the purpose of this chapter.
8. "Person" means and includes every natural person, association, firm or partnership, corporation, municipal corporation, quasi-municipal corporation, political subdivision, governmental agency, trustee, receiver and the legal representative or representatives of the estate of any deceased person and their agents.
9. "Retailer" means and includes every person, other than a dealer as defined in subsection 2 engaged in the business of selling motor vehicle fuel.
10. "Tax Commission" means the Nevada Tax Commission and its duly authorized agents.

11.20.030 - Creation and organization of regional street and highway commission.

1. The board does hereby create the regional street and highway commission of Carson City, state of Nevada.
2. The commission shall be composed of representatives to be selected as follows by the board:
 - a. Two (2) members of the board of supervisors one of whom must be designated by the commission to serve as chairman of the commission;
 - b. Three representatives of the city at large.

(Ord. 1999-18 § 2, 1999).

11.20.035 - Terms and regulations of commission.

1. One representative of the commission who is a member of the board of supervisors and one representative of the commission who is a representative of the city at large must serve until the next ensuing December 31 or an even numbered year; and
2. One representative of the commission who is a member of the board of supervisors and two (2) representatives of the commission who are representatives of the city at large must serve until the next ensuing December 31 of an odd-numbered year.
3. Commission members shall serve terms of two (2) years and any vacancies shall be filled for the unexpired term.
4. The commission shall adopt such rules and regulations as are not in conflict with this chapter, Chapter 373 of the 1986 Statutes of Nevada, or any other law of the state of Nevada for the organization of the commission and the conduct of its business.

11.20.037 - Meetings, notice of meetings, powers and duties of the commission.

1. The commission shall meet at such times and places as the members of the commission may deem necessary and proper, but at least one meeting shall be held in each calendar month.
2. The commission shall exercise or perform those powers and duties specifically granted to them and enumerated in NRS Chapter 373 and shall exercise or perform said powers and duties in the mode and manner set forth in the aforementioned chapter.
3. All decisions, acts and resolutions of the commission shall be by majority vote of its membership. A tie vote shall have the effect of no decision and no action shall be taken.
4. For the purpose of this section a "decision on a road project" is a decision to:
 - a. Spend more than \$10,000.00 on the study or design of;
 - b. Purchase or acquire real property or real property interests in the name of Carson City for; or
 - c. Authorize the use of the power of eminent domain to acquire property for; or
 - d. Commence construction of, a new road, or an expansion or extension of an existing road to add additional road surface.

Notice of the time and place of a meeting of the Regional Transportation Commission or the board of supervisors which involves a decision on a road project shall be given to all record property owners as shown on the latest equalized assessment rolls whose property is within 300 feet of any project by sending written notice to those property owners by U.S. mail or hand delivery at least 10 days before the meeting. The notice shall also contain a general description of the project and its general location. The notice requirement of this section does not apply to: maintenance or resurfacing of existing roads, studies of general traffic conditions, studies prepared for updates of master plans, or decisions about traffic control devices. A certificate of mailing or delivery signed and dated by a city official shall be considered conclusive proof that the persons listed on the certificate were given proper notice as required by this section. Any action taken in violation of this section is void.

(Ord. 2007-25 § 1, 2007; Ord. 1998-40 § 2, 1998).

11.20.040 - Administration.

1. Prior to the effective date of this chapter, the board shall contract with the Nevada Tax Commission to perform all functions incident to the administration and operation of this chapter.
2. The Nevada Tax Commission, upon execution of the aforesaid contract, shall be empowered to administer and enforce all of the provisions of this chapter pertaining to the collection of all taxes provided herein.
3. The Nevada Tax Commission shall have power to make all necessary rules and regulations and prescribe all necessary forms or other requirements for the purpose of making the administration of this chapter effective.
4. That subsections 1, 2, and 3 herein refer to the original ordinance enacted pursuant to NRS Chapter 373. That ordinance prescribes an excise tax of \$0.02 per gallon, and therefore Carson City shall amend the contract made under NRS 373.070(4) by a contract made between Carson City and the state acting by and through the department prior to the effective date of the ordinance codified in subsections 1, 2, and 3 herein unless Carson City determines with the written concurrence of the commission that no such amendment of the contract is necessary or desirable.

(Amended by Ord. 1977-3 § 2, 1977).

11.20.045 - Audit examination and inquiry.

1. The Nevada Tax Commission, for and on behalf of Carson City, shall have power, by itself or by its duly authorized agents, to make any audit, examination or inquiry of and concerning the records, stocks, facilities, equipment and transactions of dealers, retailers of petroleum products and carriers thereof, and such other investigations as it may deem necessary in carrying out the provisions of this chapter.

2. If any investigation discloses that any report of any payment has been incorrect, the Nevada Tax Commission may make such changes in subsequent reports and payments as may be necessary to correct the error so disclosed.

11.20.047 - Enforcement by sheriff, peace officers.

County sheriffs and all other peace officers and traffic officers of this state shall, without further compensation, assist in the enforcement of this chapter and they shall make arrests for this purpose when requested by the Nevada Tax Commission or its duly authorized agents.

11.20.050 - Imposition of tax.

1. In addition to any other taxes provided by law, every dealer shall, not later than the twenty-fifth day of each calendar month, render to the Nevada Tax Commission a statement of all motor vehicle fuel sold, distributed and used by him in Carson City as well as any motor vehicle fuel sold, distributed or used in this city by a purchaser thereof upon which sale, distribution or use, the dealer has assumed liability for the tax thereon during the preceding calendar month, and pay an excise tax of \$0.04 per gallon on all motor vehicle fuel so sold, distributed or used in the manner and within the time prescribed by this chapter.
2. The Nevada Tax Commission, for good cause, may extend, for not to exceed 30 days, the time for making any report or return required under this chapter. The extension may be granted at any time if:
 - a. A request therefor has been filed with the Nevada Tax Commission within or prior to the period for which the extension may be granted; and
 - b. A remittance of the estimated tax is made when due. Any dealer to whom any extension is granted shall pay, in addition to any delinquent tax due, interest at the rate of 1/2 of 1 percent per month, or fraction thereof, from the date on which the tax would have been due without the extension to the date of payment.
3. Any report, return, remittance to cover a payment, or claim for credit or refund required by this chapter which is transmitted through the United States mail, shall be deemed filed or received by the Nevada Tax Commission on the date shown by the post office cancellation stamped upon the envelope containing it, or on the date it was mailed, if proof satisfactory to the Nevada Tax Commission establishes that such document or remittance was timely deposited in the United States mail properly addressed to the Nevada Tax Commission.
4. For the purposes of this chapter, motor vehicle fuel is sold where it is delivered into a vehicle not belonging to the seller or into a stationary tank on the premises of the buyer.
5. In addition to the tax imposed pursuant to paragraph 1 of this section (CCMC 11.20.050), there is hereby imposed an additional tax of \$0.05 per gallon on all motor vehicle fuel sold, distributed or used in the manner and within the time prescribed by this chapter. Upon the effective date of the tax imposed pursuant to this paragraph the total tax collected under this chapter and under authority of Chapter 373 of the NRS will be a total of \$0.09. This additional tax is subject to all the conditions and requirements of this chapter and Chapter 373 of NRS and all the provisions of Chapter 11.20 which are required to be included in any ordinance enacted under Chapter 373 of NRS are hereby incorporated into this section by this reference. Through this paragraph the board of supervisors expresses its intent that the revenue generated by the tax imposed by this paragraph be used for the design and construction of the Carson City Freeway, or any arterial, collector, roadway or alternative route related to the movement of traffic through Carson City. The \$0.05 tax shall continue so long as the board of supervisors conclude that the proceeds thereof shall be needed for the stated street or road projects provided herein.
6. The tax imposed pursuant to paragraph 5 will be imposed on the first day of the second calendar month following the enactment of the ordinance adding paragraph 5, above, this paragraph, 6, and paragraph 7, below.
7. The city shall amend the contract made under subsection 4 of NRS 373.070 by a contract made between the county and the state acting by and through the department of taxation prior to the effective date of any ordinance amending a motor vehicle fuel tax pursuant to NRS Chapter 373 unless the city determines with the written concurrence of the commission that no such amendment of the contract is necessary or desirable.

(Ord. 2004-22 § 1, 2004: Ord. 1997-9 § 2, 1997: Ord. 1981-38 § 1, 1981: Ord. 1977-3 § 1, 1977).

11.20.055 - Imposition of excise tax on other inflammable, combustible liquids.

1. In addition to any other taxes provided for by this chapter, every person who shall use any inflammable or combustible liquid or other material other than motor vehicle fuel as defined in Section 11.20.020 to operate a motor vehicle on the highways of this state, except special fuel as defined in Chapter 373 of NRS, shall pay an excise tax as provided by Section 11.20.050 for each gallon thereof so used and