
ASSEMBLY BILL NO. 144—COMMITTEE ON
GROWTH AND INFRASTRUCTURE

(ON BEHALF OF THE CITY OF NORTH LAS VEGAS)

FEBRUARY 25, 2005

Referred to Committee on Growth and Infrastructure

SUMMARY—Revises provisions governing distribution of proceeds of certain taxes to local governments. (BDR S-513)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: No.

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

AN ACT relating to taxation; providing for an adjustment to the base allocation of certain local governments for the purposes of the formula for the distribution of certain revenues among local governments; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law provides for the distribution of certain tax revenues among local governments (counties, cities and towns) and certain types of taxing districts (enterprise districts and special districts) pursuant to a formula. (NRS 360.600-360.740) Existing law also provides for a base monthly amount of the consolidated taxes to be allocated to each local government, special district and enterprise district. (NRS 360.680, 360.690)

This bill requires the Executive Director of the Department of Taxation to increase the base amount allocated to the City of North Las Vegas by \$10 million for the fiscal year beginning July 1, 2005. This bill further provides that the \$10 million allocation be included in the calculation of all future allocations to the City of North Las Vegas.



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

1 **Section 1.** For the fiscal year beginning on July 1, 2005, the
2 Executive Director of the Department of Taxation shall increase the
3 amount that would otherwise be allocated to the City of North Las
4 Vegas pursuant to NRS 360.680 by \$10,000,000, and that amount
5 must be included in the calculation of all future allocations.

6 **Sec. 2.** The Legislature hereby finds and declares that the
7 provisions of section 1 of this act are necessary to correct certain
8 discrepancies in the formula for the distribution of certain revenues
9 set forth in section 35 of chapter 660, Statutes of Nevada 1997, at
10 page 3301, as that formula relates to the region of this State
11 encompassed generally by Clark County and the unique patterns of
12 growth that exist in that region, and therefore a general law cannot
13 be made applicable.

14 **Sec. 3.** This act becomes effective upon passage and approval.

