

ASSEMBLY BILL NO. 461—ASSEMBLYMEN PARKS, KIRKPATRICK,
KOIVISTO, MCCLAIN, PIERCE, ANDERSON, ARBERRY,
ATKINSON, BUCKLEY, CLABORN, CONKLIN, DENIS,
GERHARDT, HARDY, HOGAN, HORNE, KIHUEN, LESLIE,
MANENDO, MORTENSON, OCEGUERA, OHRENSCHALL AND
WOMACK

MARCH 19, 2007

Referred to Committee on Taxation

SUMMARY—Makes certain changes to the Clark County Sales and
Use Tax Act of 2005. (BDR S-1333)

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

~

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

AN ACT relating to taxation; providing for certain reporting
requirements relating to the Clark County Sales and Use
Tax Act of 2005; and providing other matters properly
relating thereto.

Legislative Counsel's Digest:

- 1 The Clark County Sales and Use Tax Act of 2005 authorized the Board of
- 2 County Commissioners of Clark County to impose up to one-half of 1 percent sales
- 3 and use tax to employ and equip additional police officers for various police
- 4 departments in Clark County. This bill adds a requirement that any governmental
- 5 entity that authorizes expenditures from the tax revenues for a police department
- 6 must submit to the members of the Legislature a detailed description of the use of
- 7 that money.



* A B 4 6 1 *

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

Section 1. The Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 912, is hereby amended by adding thereto a new section to be designated as section 13.5, immediately following section 13, to read as follows:

Sec. 13.5. Any governing body that has approved expenditures pursuant to section 13 of this act shall, on or before September 1 of each year, submit a detailed description of the use of the money, including, without limitation, a detailed analysis of the manner in which each expenditure:

- 1. Conforms to all provisions of this Act; and*
- 2. Does not replace or supplant funding which existed before October 1, 2005, for the police department,*
↳ to the Director of the Legislative Counsel Bureau for transmittal to the members of the Legislature.

Sec. 2. This act becomes effective upon passage and approval.

