Amendment No. 595

Assembly Amendment to Assembly Bill No. 461	(BDR S-1333)
Proposed by: Assembly Committee on Taxation	
Amendment Box: Replaces Amendment No. 496.	
Amends: Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date
Adopted	☐	Lost	☐	______________	Adopted	☐	Lost	☐	______________
Concurred In	☐	Not	☐	______________	Concurred In	☐	Not	☐	______________
Receded	☐	Not	☐	______________	Receded	☐	Not	☐	______________

EXPLANATION: Matter in (1) ***blue bold italics*** is new language in the original bill; (2) ***green bold italic underlining*** is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) **green bold** is newly added transitory language.

SJC/BJE Date: 4/22/2007

A.B. No. 461—Makes certain changes to the Clark County Sales and Use Tax Act of 2005. (BDR S-1333)

A AB461 595

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.

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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 certain reporting requirements **and the review of certain expenditures** relating to the Clark County Sales and Use Tax Act of 2005; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

The Clark County Sales and Use Tax Act of 2005 authorized the Board of County Commissioners of Clark County to impose up to one-half of 1 percent sales and use tax to employ and equip additional police officers for various police departments in Clark County. This bill adds a requirement that any governmental entity that authorizes expenditures from the tax revenues for a police department must submit **periodic reports** to the ~~[members of the Legislature a detailed description of]~~ **Legislature concerning** the use of that money ~~[.]~~ **, and authorizes the Legislative Commission to review and investigate those expenditures.**

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. 1. 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]***~~ ***Act shall submit to the Director of the Legislative Counsel Bureau for transmittal to the members of the Legislature or the Legislative Commission when the Legislature is not in regular session, the periodic reports required pursuant to this section and such other***

information relating to the provisions of this Act as may be requested by the Director of the Legislative Counsel Bureau.

2. The reports required pursuant to this section must be submitted:

(a) On or before:

(1) February 15 for the 3-month period ending on the immediately preceding December 31;

(2) May 15 for the 3-month period ending on the immediately preceding March 31;

(3) August 15 for the 3-month period ending on the immediately preceding June 30; and

(4) November 15 for the 3-month period ending on the immediately preceding September 30; and

(b) On or before August 15 for the 12-month period ending on the immediately preceding June 30.

3. Each report must be submitted on a form provided by the Director of the Legislative Counsel Bureau and include, with respect to the period covered by the report:

(a) The total proceeds received by the respective police department from the sales and use tax imposed pursuant to this Act;

(b) A ***detailed description of the use of the*** ~~[money,]~~ *proceeds,* ***including, without limitation,*** ~~[a]~~ *:*

(1) The total expenditures made by the respective police department from the sales and use tax imposed pursuant to this Act;

(2) The total number of police officers hired by the police department and the number of those officers that are filling authorized, funded positions for new officers; and

(3) A ***detailed analysis of the manner in which each expenditure:***

~~[1.]~~ *(I)* ***Conforms to all provisions of this Act; and***

~~[2.]~~ *(II)* ***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.]~~ *; and*

(c) Any other information required to complete the form for the report.

4. The Legislative Commission may review and investigate the reports submitted pursuant to this section and the expenditure of any proceeds pursuant to section 13 of this Act.

Sec. 2. **Notwithstanding the provisions of section 1 of this act, the report submitted pursuant to section 1 of this act by a governing body to the Director of the Legislative Counsel Bureau on or before November 15, 2007, must separately cover:**

1. The period beginning on October 1, 2005, and ending on September 30, 2007; and

2. The period beginning on July 1, 2006, and ending on June 30, 2007.

~~[Sec. 2.]~~ ***Sec. 3.*** This act becomes effective ~~[upon passage and approval.]~~ **on October 1, 2007, and expires by limitation on October 1, 2025.**