

Amendment No. 264

Senate Amendment to Senate Bill No. 202	(BDR S-452)
Proposed by: Senate Committee on Taxation	
Amends: Summary: No Title: No 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 dashed underlining* is newly added transitory language.

SJC/BJE



Date: 4/18/2009

S.B. No. 202—Provides the legislative approval required for an increase in the tax imposed pursuant to the Clark County Sales and Use Tax Act of 2005. (BDR S-452)



SENATE BILL NO. 202—COMMITTEE ON TAXATION

MARCH 11, 2009

Referred to Committee on Taxation

SUMMARY—Provides the legislative approval required for an increase in the tax imposed pursuant to the Clark County Sales and Use Tax Act of 2005. (BDR S-452)

FISCAL NOTE: Effect on Local Government: No.
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 the legislative approval required for an increase in the tax imposed pursuant to the Clark County Sales and Use Tax Act of 2005; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law authorizes the Board of County Commissioners of Clark County to impose a sales and use tax in that county of one-quarter of 1 percent to employ and equip additional police officers for the Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan Police Department, Mesquite Police Department and North Las Vegas Police Department, and allows the imposition of an increase in that tax of not more than one-quarter of 1 percent if the date on which the increased rate is first imposed is on or after October 1, 2009, and if the Legislature first approves the increased rate. (Clark County Sales and Use Tax Act of 2005) This bill provides the legislative approval required for the imposition of half of that increase ~~on or after July 1, 2011, and for the imposition of the remaining half of that increase on or after July 1, 2013.~~

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

Section 1. 1. ~~The~~ In addition to the increase authorized by subsection 2, the Legislature hereby approves of an increase, pursuant to paragraph (b) of subsection 1 of section 10 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 912, in the rate of the tax imposed pursuant to that Act in the amount of ~~one-quarter~~ one-eighth of 1 percent, if:

~~1.1~~ (a) The increase authorized by this subsection is enacted by the Board of County Commissioners of Clark County after ~~the effective date of this act;~~ October 1, 2009; and

~~1.2~~ (b) The date on which ~~the~~ that increased rate is first imposed is on or after ~~October 1, 2009;~~ July 1, 2011.

1 ~~2. In addition to the increase authorized by subsection 1, the Legislature~~
2 ~~hereby approves of an increase, pursuant to paragraph (b) of subsection 1 of~~
3 ~~section 10 of the Clark County Sales and Use Tax Act of 2005, being chapter~~
4 ~~249, Statutes of Nevada 2005, at page 912, in the rate of the tax imposed~~
5 ~~pursuant to that Act in the amount of one-eighth of 1 percent, if:~~

6 ~~(a) The increase authorized by this subsection is enacted by the Board of~~
7 ~~County Commissioners of Clark County after October 1, 2009; and~~

8 ~~(b) The date on which that increased rate is first imposed is on or after~~
9 ~~July 1, 2013.~~

10 ~~Sec. 2. [This act becomes effective upon passage and approval.] (Deleted by~~
11 ~~amendment.)~~