

Amendment No. 557

Senate Amendment to Senate Bill No. 202	(BDR S-452)
Proposed by: Senator Horsford	
Amends: Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

Adoption of this amendment will ADD an appropriation where one does not currently exist in S.B. 202.

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.

MSN/BJE



Date: 4/21/2009

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; making an appropriation; 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~~ Section 1 of this bill provides the legislative approval required for that increase. Section 2 of this bill makes an appropriation of \$25,000 to the Interim Finance Committee for allocation to the Legislative Auditor for the purpose of covering the cost of conducting an audit of the imposition of the tax and expenditure of the proceeds of the tax.

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

Section 1. 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 of 1 percent, if:

1. The increase is enacted by the Board of County Commissioners of Clark County after the effective date of this act; and

2. The date on which the increased rate is first imposed is on or after October 1, 2009.

1 Sec. 2. 1. There is hereby appropriated from the State General Fund to
2 the Audit Division of the Legislative Counsel Bureau the sum of \$25,000 for an
3 audit of the expenditure of the proceeds of the tax imposed pursuant to section
4 9 of the Clark County Sales and Use Tax Act of 2005, being chapter 249,
5 Statutes of Nevada 2005, at page 912.

6 2. Any remaining balance of the appropriation made by subsection 1
7 must not be committed for expenditure after June 30, 2011, by the entity to
8 which the appropriation is made or any entity to which money from the
9 appropriation is granted or otherwise transferred in any manner, and any
10 portion of the appropriated money remaining must not be spent for any
11 purpose after September 16, 2011, by either the entity to which the money was
12 appropriated or the entity to which the money was subsequently granted or
13 transferred, and must be reverted to the State General Fund on or before
14 September 16, 2011.

15 ~~(Sec. 2.)~~ Sec. 3. This act becomes effective upon passage and approval.