

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:

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

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

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



* S B 2 0 2 *

- 1 1. The increase is enacted by the Board of County
- 2 Commissioners of Clark County after the effective date of this act;
- 3 and
- 4 2. The date on which the increased rate is first imposed is on or
- 5 after October 1, 2009.
- 6 **Sec. 2.** This act becomes effective upon passage and approval.

