EXEMPT
(Reprinted with amendments adopted on April 21, 2009)
FIRST REPRINT **S.B. 202**

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) **Section 1** of 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. **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. 1. 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-eighth of 1 percent, if:

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

(b) The date on which that increased rate is first imposed is on or after July 1, 2011.

2. In addition to the increase authorized by subsection 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-eighth of 1 percent, if:

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

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

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

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

Sec. 3. (Deleted by amendment.)

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