MINUTES OF THE
SENATE COMMITTEE ON REVENUE AND ECONOMIC DEVELOPMENT

Eighty-third Session
April 3, 2025

The Senate Committee on Revenue and Economic Development was called to order by Vice Chair Fabian Doñate at 1:02 p.m. on Thursday, April 3, 2025, in Room 2149 of the Legislative Building, 401 South Carson Street, Carson City, Nevada. The meeting was videoconferenced to Room 5 of the Nevada Legislature Hearing Rooms, 7120 Amigo Street, Las Vegas, Nevada. Exhibit A is the agenda. Exhibit B is the attendance roster. All exhibits are available and on file in the Research Library of the Legislative Counsel Bureau.

COMMITTEE MEMBERS PRESENT:

Senator Fabian Doñate, Vice Chair
Senator Michelee Cruz-Crawford
Senator Jeff Stone

COMMITTEE MEMBERS ABSENT:

Senator Dina Neal, Chair (Excused)
Senator John C. Steinbeck (Excused)

GUEST LEGISLATORS PRESENT:

Senator Nicole J. Cannizzaro, Senatorial District No. 6
Senator Dina Neal, Senatorial District No. 4

STAFF MEMBERS PRESENT:

Michael Nakamoto, Chief Principal Deputy Fiscal Analyst
Christian Thauer, Deputy Fiscal Analyst
Lynn Hendricks, Committee Secretary

OTHERS PRESENT:

Jackie Spicer, Nevada Environmental Justice Coalition
Olivia Tanager, Sierra Club Toiyabe Chapter
Nancy Johnson
Tammie S.L. Carter

Kevin McMahill, Sheriff, Las Vegas Metropolitan Police Department
James B. Gibson, Commissioner, Clark County Board of Commissioners
Shelley Berkley, Mayor, City of Las Vegas
John Abel, Las Vegas Police Protective Association
Mary Beth Sewald, President and Chief Executive Officer, Vegas Chamber
Harrison Porter, Las Vegas Metro Police Managers & Supervisors Association
Nick Vassiliadis, Nevada Resort Association
Bryan Wachter, Senior Vice President, Retail Association of Nevada
Cyrus Hojjaty

VICE CHAIR DOÑATE:
I'm gonna open the hearing for Senate Bill (S.B.) 393, and I believe Senator Neal is joining us virtually.

SENATE BILL 393: Revises the Windsor Park Environmental Justice Act. (BDR S-701)

SENATOR DINA NEAL (Senatorial District No. 4):
I want to start off with just some information because I know we have some new Senate Revenue members on the committee. I'm hoping that either Mr. Nakamoto or Mr. Thauer is sitting at the table, but this is a cleanup bill from 2023, which was S.B. No. 450 of the 82nd Session. For several years, I have been working on Windsor Park, and we passed the Windsor Park Environmental Justice Act in 2023. Senate Bill 393 is the cleanup to that, but what I want to do is share with you guys what is the story of Windsor Park because you weren't currently elected—except for Senator Doñate. I want to educate you guys and quickly show a documentary ["Windsor Park: The Sinking Streets"] so you understand what we—the families—worked on with the University of Nevada, Las Vegas (UNLV), film school and the Boyd School of Law in order to try to tell the story of what has been a "justice journey" for 30 years.

[The 14-minute documentary tells the powerful and emotional story of Windsor Park, a historically Black neighborhood in North Las Vegas built in the 1960s during Nevada's de facto practice of segregation in housing, employment and public accommodations. Windsor Park was initially a tight-knit community where Black families found pride and stability through homeownership. However, decades later, the neighborhood began to deteriorate due to subsidence, a geological issue in which nearby fault lines and groundwater

removal causes the ground to sink. Homes cracked, infrastructure crumbled, and the community faced increasing neglect.

In the 1980s, residents raised concerns, and a federal study by the Department of Housing and Urban Development (HUD) estimated $12 million to $14 million was needed to relocate families, but by 1991, that amount was cut to $5 million, leaving many residents with inadequate support. The city tore down homes but left behind vacant lots and didn't rebuild homes or relocate the residents as promised. Feelings of abandonment, neglect and systemic racism deepened among Windsor Park residents. Many residents, like Annie L. Walker and Nancy Johnson, stayed despite worsening conditions, holding on to memories of a once vibrant community. They voiced their frustrations at city meetings but received only empty promises.

Senator Dina Neal, who has personal ties to the neighborhood, emerged as a strong advocate, criticizing the city government's inaction. Legal and academic allies joined the fight, gathering research and seeking solutions. They proposed leveraging opportunity zones and public-private partnerships to rehabilitate Windsor Park, aiming to rebuild homes and restore dignity to the residents. In the end, Windsor Park symbolizes a broader struggle: how racial injustice, economic neglect and broken promises have shaped and harmed communities—and the ongoing fight to reclaim what was lost.]

Thank you, Vice Chair Doñate, for allowing us to show that video because I wanted to reorient the Senate Committee on Revenue and Economic Development to what is this journey? Why? Why am I in this position where I am fighting for Mrs. Walker's last days to be her good days? I am amending the bill—taking on S.B. 393—because there was unfinished work from S.B. No. 450 of the 82nd Session, where I really needed to move forward. One of the largest lessons that I learned was that sometimes, legislative intent is not always seen or followed because other folks only see the black-and-white language that's in the bill, and they only want to follow the black-and-white language. And as a Legislator, you're saying, "Well, on the record, I put my intent; I established what my legislative intent was." And when I left session with S.B. No. 450 of the 82nd Session—which provided $37 million to move and relocate these families and give them a new home so they would be allowed to have generational wealth to pass down to their families and receive justice—I found out over those two years that there were things that I needed to go in and make sure that it was black-and-white and in the law. So S.B. 393 represents that.

Hopefully, you guys have also seen my conceptual amendment (Exhibit C) which is the plain language as well. But just to quickly highlight what is in S.B. 393, I—we have families in Windsor Park who demolish their own home, right? And they currently own some of the vacant lots that you saw in the video. My legislative intent in 2023 was we should be able to land swap those vacant lots that are actually owned by those families because we're gonna ultimately tear down the rest of the houses and turn that neighborhood into a park in remembrance of those families who had been seeking justice for 30 years and who had also passed away while we were fighting this battle, which started with me in 2019.

In the first section of the bill—which you guys have an amendment for, which is section 2—I was trying to clean up that language to make sure that the lots currently there are only eligible for swap if they are owned by the actual family. Other lots are owned by the City of North Las Vegas. When HUD came in, they were told to—in the phases—demolish the homes, but we're not swapping those lots. We're planning on turning those lots into a park.

Why are we turning that into a park? I'm trying to reeducate you on what is going on. In 2018, City of North Las Vegas had done a park study. We found this study in 2019, and we had found out—the residents didn't know—that they had done an environmental study. They had actually researched that the land was stable enough that it can have barbecue pits, concrete bathrooms and turn into a park. Once I got that information, I used that information to then help me to figure out how am I going to translate these vacant lots into something good, into something valuable that not only the school would be able to take advantage of, but the actual community would not look like a demilitarized zone, where it would actually give a foundation for that community.

What you didn't see in the video is that not more than 50 feet from Clayton [Street] is C.V.T. Gilbert Elementary School [Gilbert Academy of Creative Arts], which is a magnet school that has been there for a very long time. I'm trying to make sure that there's cohesion between the two churches that are in the neighborhood, the school and the environment so that it looks and still maintains its space as a place where people want to go and where the families can also return to and sit on a park bench. The amendment that you guys have in front of you on section 2 cleans that up.

In section 1—which I kind of skipped over in the bill—we missed a street, and we're cleaning it up because we were challenged saying, "Well, you have half of the street included in S.B. No. 450 of the 82nd Session. We do not believe that you can include the [other] half of the street." Our legislative Legal Division chimed in 2023 and said, "The bill says the entire neighborhood, so that argument loses its weight."

In the next part of the bill, if we go down to section 2, subsection 7, this is the language where we are talking about how we're going to deal with property taxes. Currently, as you saw in the video—and this was a video that was done over four years ago—we have residents who are in their eighties and their seventies and their sixties; they are not returning back to work. There is no way they are going to go back to work. But how do we create equity? How do we bring justice? One of the pieces that was always my legislative intent was how do we protect the property tax that they're currently paying and make sure that that is protected and crossed over. After doing research, we currently have a senior tax rebate in statute. We just were not funding it. And so I took that language to try to establish a way so that when we move these residents literally down the street, we would be able to protect their property tax and the rate would stay the same because I don't want to put an 80-year-old woman in a position where they cannot afford the property tax and the efforts that we have been working on will die on the bond.

In the next portion of the bill, which is in section 3, we were just trying to clean up the language related to the rehab grants that were in S.B. No. 450 of the 82nd Session. We had put in the record in 2023—which is not something that you guys could go back and watch, this 2023 hearing of awesomeness—there was a group of individuals who were moved. We call it "Baby Windsor." There were 45 homes, and those 45 homes—which are off of Clayton and West [Avenue]—moved. But what we found in the research was that when they moved, their paint was peeling within a year. They had tub paint—these are all documented in minutes which are actually uploaded in the record in 2023—and the painted tub was peeling. We had large questions on, you know, how do you have tub paint? There were concerns around the status of these homes, actually, after they moved in with Community Development Block Grant Program dollars, the federal money that was set aside for them and Fannie Mae—a Fannie Mae bond that was established in 1998. And so, I took it upon myself to then go back and say, "We also need to provide a remedy for those 45 homeowners who have potentially been living since 1996 and 1997 in a

home [in which]—although it was provided for them—paint was peeling; there were different problems and issues that they were going to the city council meetings and telling them." These items were not repaired because we could not find any minutes where—it was a discussion, but not actually an item where a person was given a contract to then go in and repair this home. [I was] trying to clean up that language to make sure that we were clear on what we were doing and that it wasn't up to a certain amount because some in these past 25 years [they] could have already taken on some work. But we wanted to at least be able to go in with our potential developer and see what it is that you need to be done because justice goes all the way around because we're focused on generational wealth. We're focused on the home that you purchased, had a mortgage for, making sure that we are going to have a house that you can pass down to your children and your grandchildren, and it won't fall down around you because the government failed to act.

The latter part of the bill basically strikes out some language, and then it extends our date to 2027 because we just got to the point where we had tested the land, we were looking at another set of land, but now we are in the process of hopefully closing on 18 acres where we can move the families. And we know that since we couldn't get started in 2024, we need to extend the reversion of the State General Fund that was used—the $12 million actually set up to and being paid back by the City of North Las Vegas in this bill.

SENATOR STONE:
If I'm asking you some questions that were addressed in your video, I apologize, but how many qualified vacant lots and what size would be included in the new program as a result of the expansion of the program?

SENATOR NEAL:
Let me clarify your question: you mean how many qualified lots we'll be moving?

SENATOR STONE:
Yes.

SENATOR NEAL:
Currently, if we're talking about the vacant land swap, not the actual homeowners, I believe there are ten. Ten—it's either 10 or 11—that are actually owned by single-family residents.

SENATOR STONE:
Got it. And then if you don't mind, how many properties were acquired between July 2023 and December 2023? And if you add that to the 10 to 12 vacant lots, is the original allocation of $37 million still going to suffice for the addition or the expansion of these properties?

SENATOR NEAL:
You're asking me how many lots were acquired in where we intend to move them?

SENATOR STONE:
Yes, the properties that qualify now between July 1 and December 31, 2023.

SENATOR NEAL:
Okay. Let me answer you in two parts.

Number one, the reason why we expanded the date to December 31, 2023, is because after the bill passed, a person sold their house—actually, it was an investor—to a family. Clearly, in S.B. No. 450 of the 82nd Session, I had created a situation where we didn't want to build a new class of individuals that we were going to have to keep managing and dealing with. And so that's why we extended the date to December 31, 2023, because there was one home sold between the effective date of the bill—July 1—and that date of December. I believe they sold the house like December 17 or something around that.

The second part to your question is in the 18 acres—from what I have seen in the site plan, they believe that they can get 94 homes.

There is a third part to your question, which is what is the size of the lot? In S.B. No. 450 of the 82nd Session, the lot size needed to be the equivalent of what they currently have. Because these older homes were built in 1965, the lot size is around 5,000 square feet; some may be 6,000, but the majority of them [are] around 5,000 square feet. After we looked at that new area, we are going to be able to do that equivalent of that actual lot size of 5,000, if not a little bit over, because the law basically says it has to be the equivalent of what they currently have. In those 1965 homes, you had a smaller home; you might have had one bath, three bedrooms, but you had a huge front yard, you had a huge backyard. We had to look at the lot size and then make that determination.

But I want to add to my answer. There's a fourth part. In S.B. No. 450 of the 82nd Session, this program is voluntary; we cannot force folks to move. I knew, when I went into the hearing in 2023, there are five families who want to stay; they want to die in their home. Those families [were] why we were building the park; the purpose was to protect those families from any other encroachment and any other movement. On top of the remembrance, it was also to protect them from any other commercial development, which the families had been fighting against and trying to make sure that they would not be overrun.

JACKIE SPICER (Nevada Environmental Justice Coalition):
I'm the coalition coordinator for the Nevada Environmental Justice Coalition. We're a statewide coalition of community organizations that advocate for sustainability, justice and equity in all levels of government decision-making. Together, we aim to liberate frontline communities from environmental hardship, which is why we are here today in support of Senate Bill 393. During the 2023 Nevada Legislative Session, members of our Coalition were proud to support the Windsor Park Environmental Justice Act and celebrated its passage. We're grateful for the courage of Senator Neal to stand by the families of Windsor Park who have waited for justice for more than 25 years while their houses continue to sink, crack and break at no fault of their own. Our neighbors in Windsor Park have suffered long enough due to government inaction, and this bill will help remediate years of generational harm done to these families. We urge the committee to support this bill and thank you for your time and dedication to the people of our State.

OLIVIA TANAGER (Sierra Club Toiyabe Chapter):
Thank you, members of the committee, and special thank you to Senator Neal for bringing this bill forward this legislative session. I am the director of the Sierra Club's Toiyabe Chapter. Our organization also supported the Windsor Park Environmental Justice Act last session and celebrated its passage as well. We thank Senator Neal for bringing this back. We thank Senator Neal especially for all of the work that she has done on behalf of the community members in Windsor Park that you heard about today. Her leadership is really inspiring, and this bill is obviously needed and wanted by the residents of Windsor Park. With that, I will give time to the actual residents, but we believe that this is a huge environmental justice issue in our State that needs to be resolved, and we believe that S.B. 293 [S.B. 393] gets at just that.

NANCY JOHNSON:
I'm a resident of Windsor Park community. I have been there about 50 years. First of all, I would like to just thank Senator Dina Neal for her hard work. We really appreciate her down here helping us out. We've been fighting this fight for many years—30-plus years—and we're finally beginning to see things go better for us. Thank you, Senator. My name is Nancy Johnson, and I approve this message.

TAMMIE S.L. CARTER:
I would first like to thank the Senate Committee on Revenue and Economic Development for scheduling this S.B. 393 review. This has been a long 30-plus-year journey to which I am very familiar. My mother is an owner of one of the homes in Windsor Park. I have not only heard, seen and felt the disappointment held by my mother—she is one of the original residents—but I can tell you of stories how my parents couldn't pay an $80 house payment, just to be able to pass generational wealth down to me and now down to my daughter. And now with my mother by herself at 80 years old and looking at taxes under the new laws of moving, I would just like to say, please support—stand with the residents of Windsor Park and support S.B. 393. The City of North Las Vegas abandoned us a long time ago. And now Senator Neal, thank you so much for taking the time and the opportunity to bring that residence back to the glory that it was. Windsor Park has always been known as the "resident up on the hill," and we would like to have that glory returned to the residents of Windsor Park.

SENATOR NEAL:
Thank you, Senator Doñate, number one, for having this hearing. I'm confused about the residents that have not come to the table. I don't know if they all of a sudden got shy because they've never been shy with me.

I hope that you guys can read through this amendment. I mean, it's not perfect, but at the end of the day, we are trying to move forward. We are in a really good place; we believe that the justice for these families is actually going to be achieved, and we are going to be able to make history with these families.

VICE CHAIR DOÑATE:
At this time, I am going to go ahead and close the hearing on this bill.

We are opening up the bill hearing on Senate Bill 451. We are glad to welcome Majority Leader Cannizzaro.

SENATE BILL 451: Extends a property tax imposed to employ police officers with the Las Vegas Metropolitan Police Department. (BDR 22-359)

SENATOR NICOLE J. CANNIZZARO (Senatorial District No. 6):
I am very honored today to be presenting to you Senate Bill 451, which simply extends an existing property tax that funds more than 800 officers with the men and women of our very brave Las Vegas Metropolitan Police Department (LVMPD), without the need to raise any new taxes or revenue. I am also joined today—and very honored to be joined today—by our Clark County Sheriff Kevin McMahill, who would also like to give some remarks to the committee.

Senate Bill 451 maintains an important public safety funding stream that is vital for the safety of our communities and our tourism-dependent economy. For a little background on this particular issue, you have to go all the way back to the general election held in November 1988, where voters in unincorporated Clark County and the City of Las Vegas approved the imposition of a property tax rate of $.08 on each $100 of assessed value for the purpose of employing police officers with the LVMPD. Eight years later at the general election in November 1996, an additional rate of $.20 on each $100 of assessed value was approved by the voters for the same purpose but with an expiration date of June 30, 2027. Senate Bill 451 maintains an existing $.20 per $100 of assessed valuation for the purpose of funding additional police positions by requiring the Clark County Board of Commissioners and the City of Las Vegas to impose an ordinance extending the levy for an additional 30 years.

I would also note that we are very lucky today to also be joined by Commissioner Jim Gibson and by Mayor Shelley Berkley from the City of Las Vegas, and I'm sure that they will give some supporting testimony.

In short, with this bill, we don't need to raise any rates or any new revenue from property owners. We just need to keep this existing funding stream in place so that we can keep these 800 officers on the streets. This revenue source generates roughly $158.4 million annually that goes directly to pay for

officers serving our community. In fact, this funding supports nearly one-quarter, or 825 officers, of the LVMPD's sworn workforce. Those 825 officers are the equivalent to about half of LVMPD's patrol force: the officers who are on the street and respond first when our residents need them.

I believe that a failure to maintain this revenue stream is simply unacceptable as it would result in a reduction in force, leading to fewer officers on the street and decreased response times in the community. It would also likely mean shifting resources alternatively away from investigatory positions to fill the gap in patrol officers that would emerge. I am sure that Sheriff McMahill can speak in more detail about the impact losing this funding would have on policing in Clark County.

As a former prosecutor who spent a lot of time in the gang unit, I would like to highlight this last aspect in particular because this isn't just about maintaining a certain number of patrol officers on the street at any given time. Investigations and prosecutions of major crimes like gang activity, drug trafficking, murder and sexual assaults are often extremely time intensive. They take a dedicated detective unit in order to be able to conduct the proper investigations into those much bigger, more complex crimes. Those detectives can spend days, months, even years on their cases. And if we have to move a significant portion of LVMPD's investigatory positions into patrol positions to fill that gap just to be able to continue to cover the Las Vegas Valley, I expect that we would see a significant reduction in our ability to successfully prosecute many violent and complex criminal cases.

Before I pass it along to my copresenter, I am going to do a brief walk-through of the bill, section by section. Section 1, subsection 1, requires the City of Las Vegas and Clark County to impose a property tax rate of $.20 per $100 of assessed value for the support of LVMPD, for the purpose of employing additional police officers. Section 1, subsection 4, provides that the rate imposed by the bill is not exempt from any partial abatements which limit the annual increase in property taxes to 3 percent for single-family residences and eligible residential rental properties, and between 0 percent and 8 percent for all other properties. It also clarifies that the rate imposed by the bill is not subject to *Nevada Revised Statutes* 354.59811, which limits the tax rates levied by local governments to either the tax rate that would permit a 6 percent increase in the amount of revenue raised by property that was on the prior year's tax roll, or the tax rate that was imposed by the local government in the prior fiscal

year, whichever is greater. Section 2 clarifies that the tax rate imposed by this bill will continue to be apportioned within the taxing district in the same manner as the tax rate that was approved by voters in 1996.

At this point in time, Mr. Vice Chair, I would like to turn it over to Sheriff McMahill, who is with me today and can discuss a little more about how that funding is currently utilized by the LVMPD to keep those brave men and women on our police force.

KEVIN MCMAHILL (Sheriff, Las Vegas Metropolitan Police Department):
My position also means that I am the leader of the Las Vegas Metropolitan Police Department. That police department is roughly 6,300 people strong between commissioned and civilian, 3,400 of which are commissioned officers. We are also the seventh-largest police department in the country.

In the last two years, we have been wildly successful against violent crime, [with] 20 percent reductions in homicide offenses. Last year, we ended with 109. Two years ago, when I started, we had 158. We are making substantial headway against violent criminals in our community, and our community is thriving in part because of that. The robbery numbers follow the exact same trend, and I can tell you that since the beginning of this year, those same reductions are continuing to take place.

As I sit here today, I want to tell you just one little sort of anecdotal story: we have a homicide section at LVMPD that solves about 95 percent of the homicides that occur in our community—the highest solve rate in the nation. That's because of exceptional police work—detectives that are second to none are doing that work. However, when you went and you looked at cases that were shootings that didn't become homicides, our solve rates fell off to about 30 percent to 40 percent. People were getting shot, and we weren't solving those. I was able to go in, take and create what I call a "shoot team." It is a violent gun crime reduction unit. Those detectives—I took 20 detectives, 2 sergeants and a lieutenant, led by one of the chiefs that is sitting behind me—in September to the end of last year [had] 43 cases; they had a 100 percent solve rate. So far from the beginning of this year to now, they also have a 100 percent solve rate. These are real victims getting some sense of justice after having a violent crime committed against them.

But I want to tell you about this particular bill, and Senator, thank you so much for your presentation and fantastic support. These are challenges; if we don't get this passed, 800-plus police officers that it funds are not going to be able to be out on the streets and doing the work it is that needs to be done. What's going to have to happen is I will have to radically reduce and eliminate many of those kinds of units that the Senator talked about that are so effective at investigating violent crimes, drug crimes and just about everything else. That is roughly one-quarter of my agency and about half of my currently deployed patrol force. You can imagine the absolute decimation that would have for us.

But it's also very important for me to note to you while we talk about all of those things when it comes to crime—and that's particularly important—I've been invested my entire career in the community policing aspect of what it is that we do. Outreach to various communities in our town—I don't think there's a police department that does it anywhere near as good as we do. We have outreach to African American groups, Hispanic groups, LGBT groups, Asian groups, the list goes on and on and on. That would be an absolute loss to our community to lose those kinds of groups—going out there and making relationships where they don't exist, building trust where it does not exist. And when you have a relationship and you have trust, you have a community that believes in their police department, and that's what we currently have in Las Vegas.

I am begging you to take a hard look at this, but we need those 800 cops. Currently, we sit at about 2 officers per 1,000 permanent residents. There are many larger agencies than mine that have upwards of four, five or six. But we found that we can adequately fight crime and reduce victimization in our community if we maintain that level of 2 officers per 1,000. I don't want to go back, and so I would sure appreciate your support.

The final thing I would like to say on this is—the Senator already covered it—if this tax is extended, nobody's taxes go up. That's an important part of what it is that we're talking about. But if it's not, it's also important to note that your taxes won't go down. The money is still collected, it's just gonna be put into a different pot. And I think the people of Las Vegas look forward to having their police department adequately funded.

SENATOR CANNIZZARO:
That concludes our presentation, and I want to take a moment just to, again, thank the Sheriff, for being here, being willing to come in and make the case, and fighting for the men and women who work for LVMPD. They keep our community safe. I think you've heard a lot about the remarkable job that they are doing in that effort, and we have a lot to be proud of. This is not always the case, when we're sitting in legislative hearings, when it comes to the State of Nevada, but this is something that I think we are doing right. To take those resources, I think, would be a certain detriment to our community.

I also have to point out that these men and women do a job that is very hard, extremely hard. I worked alongside many wonderful officers and detectives who just do a phenomenal job in our community, who are diligent, who care about the people that they are coming into contact with, who are taking their job seriously and are going out into the community and being those people who run first when there is a dangerous situation, being those folks who are looking to keep people safe when a lot of us are calling in and asking for their help. They're not running away; they're not calling and asking for help. They're coming in and saying, "How can we help you? How can we help to solve this problem?" I have to say that the folks I have worked alongside are truly remarkable and deserve to have the force we need in our Las Vegas Valley.

This very simple piece of legislation simply continues that funding. I think it is extremely important for public safety, for those officers, for our police department and our largest metropolitan area in the State.

SENATOR STONE:
Thank you, Madam Majority Leader, for bringing this forward, and Sheriff, it's great to see you and all of your colleagues and thank you all for your service. I'm very proud of the job being done in public safety and in Clark County. In 33 years of being an elected official, I've always understood that my number-one responsibility is making my community safe. I've also been an antitax advocate throughout my career, and I think the Sheriff—you made it very clear this is not raising taxes. This tax is going to be paid. It's really just a matter of distribution. I have to applaud the residents of Clark County many years ago, in November 1988, that imposed a tax that allows for you to have such a large police force; 2 officers per 1,000 is very respectable, at least in my book. Areas that I represented in the past were very proud to have 1 out of 1,000, and I think you are doing an exemplary job. I appreciate the Senator for

bringing it forward. I appreciate you being here, and I look forward to supporting the bill.

JAMES B. GIBSON (Commissioner, Clark County Board of Commissioners):
We appreciate you're taking the time to advance this important legislation, and I'm here to express my support—unqualified support—for Senate Bill 451. As a county commissioner and as a member of the LVMPD Fiscal Affairs Committee, I see firsthand that this legislation is important to maintaining the commitment that we have as elected officials to public safety. Our community continues to grow, and as we do that, we must ensure that we meet the public safety needs and that our capacity to do so keeps pace.

Additionally, I serve as the chair of the Las Vegas Convention and Visitors Authority Board of Directors. As we have seen over the past several years, that agency has succeeded in bringing new premier events of every variety that attract millions of visitors each year. Residents and visitors alike rely on our police department to protect everyone, and that is a growing and growing task. Senate Bill 451 is critical to ensuring that the LVMPD has appropriate funding to meet staffing needs for community response by preserving the 30-year property tax levy that is currently funding 800-plus police officer positions and keeping this quality department ahead of the many challenges that we face in Clark County. We thank the Senate Majority Leader for championing—if I can say the word—this effort and this bill.

SHELLEY BERKLEY (Mayor, City of Las Vegas):
It's an honor to be seated here today with my colleagues, in addition to Sheriff McMahill and, of course, Senate Majority Leader Cannizzaro, and join forces in support of this most crucial of issues, and that would be public safety. Public safety is the bedrock of a safe-and-thriving city of any size. It is absolutely essential for economic development and business growth. It is the backbone of all that we do to serve our residents, from parks and streets to schools and jobs. Without high-quality, reliable, trusted public safety, our communities, our neighborhoods and our families are at risk.

Senate Bill 451 aims to renew the revenue source approved by the voters nearly 30 years ago. It has helped fund police officers whose primary mission is to keep our communities safe. Without this bill, as you have heard, the Sheriff estimates the LVMPD will lose the funding that supports over 800 police officers. The LVMPD is our police force, and the city provides

approximately, as you are aware, one-third of its budget. One-third of the officers that would be lost if this revenue source does not continue amounts to nearly 270 police officers currently protecting and serving the city of Las Vegas. Las Vegas, as you know, is a very diverse city from historic neighborhoods on the east and west sides to a burgeoning medical district, an arts district that attracts thousands of artists and visitors alike every year, a vibrant gaming and entertainment district, and a growing concentration of regional homeless services.

Keeping all of that safe depends on a well-trained and well-equipped police force. In fact, now—in my opinion—is the time we should be adding police officers, not worrying about the prospect of having fewer of them. This bill is absolutely crucial for Southern Nevada's continued success. In the city, in the county, on the Las Vegas Strip, we stand together along with the Sheriff, the Senate Majority Leader, the Clark County Board of Commissioners, the Resort Corridor and the Vegas Chamber. It takes all of us to keep our community safe and united. We plan to do just that. We're asking the Senate to extend the funding by voting for S.B. 451 in order to keep our police force strong and our community safe.

JOHN ABEL (Las Vegas Police Protective Association):
I'm a very proud Las Vegas Police Protective Association (LVPPA) director and LVMPD officer, and I am here today to voice our strong support for Senate Bill 451. The LVPPA represents the dedicated men and women of the LVMPD who work tirelessly to ensure the safety and security of our communities in Clark County and the City of Las Vegas. Senate Bill 451 [is an] extension of a 20-cent property tax rate set to continue from July 1, 2027, to June 30, 2057, and is a critical measure to sustain the employment of additional police officers. This funding of additional police officers is essential to maintain the staffing levels necessary to address the growing demands of public safety in our region. The extension of this tax originally approved by voters in 1996 has proven its value over the years by supporting the hiring and retention of officers who protect our neighborhoods. With the current expiration date of June 30, 2027, S.B. 451 ensures a stable financial foundation to meet future challenges including population growth and evolving crime trends. We appreciate the bill's provision. The LVPPA urges the committee to please approve S.B. 451, and I want to thank Senate Majority Leader Cannizzaro and our Sheriff for being here today to support this bill.

MARY BETH SEWALD (President and Chief Executive Officer, Vegas Chamber):
I would like to thank Senate Majority Leader Nicole Cannizzaro for bringing this critical piece of legislation forward. The Chamber supports Senate Bill 451 because we have a collective responsibility to ensure that public safety receives the necessary funding it needs to serve our entire community. Senate Bill 451 is essential to the success and well-being of our community. The Chamber supports extending funding for more than 800 LVMPD police officers. The retention of these positions is critical to our public safety system and services. The business case is simple: properly funding LVMPD officers helps promote economic growth by addressing crime and fostering a secure environment for businesses, residents and visitors.

Senate Bill 451 means that LVMPD officers will be able to effectively respond to emergencies, investigate crimes and build community trust contributing to a safer and stronger community. This is essential to all businesses and, of course, their employees and their families. The economic benefits of funding these police officers include attracting new businesses to Clark County and the expansion and reinvestment by existing businesses in our community. When our businesses thrive, that means that they can create jobs and contribute to the Southern Nevada economy, and a strong public safety presence is part of that success. From the taxpayer perspective, the Chamber believes the necessary provisions are in the bill such as a 30-year limit on the funding and components of good tax policy because it is fair, simple and broad in its nature. Thank you so much for your time and consideration in supporting S.B. 451 and for ensuring that our residents and visitors are safe.

HARRISON PORTER (Las Vegas Metro Police Managers & Supervisors Association):
I'm here representing the Association, which represents the sergeants, lieutenants and captains of the Las Vegas Metropolitan Police Department. I want to express our support for S.B. 451. I believe the importance of this bill has been expressed by everybody prior to me, and I would like to just echo those points. Thank you for your support.

NICK VASSILIADIS (Nevada Resort Association):
On behalf of the Nevada Resort Association, we would like to also come in support—full support—of S.B. 451. We'd like to thank the Majority Leader and the Sheriff for bringing this important matter forward. Simply put, the 40-plus million visitors that come through Las Vegas every year want to come and have fun, right? But they also want to know that they can do so in a safe

and secure environment. Every single year, on New Year's Eve, we have roughly a quarter-million people swarm The Strip. The relative success that we get to have year in and year out on that night, in particular—I mean, there are events all through the year, obviously, but that night, in particular, we have a lot of people that come down to The Strip and [with] very little issue. And the Nevada Resort Association can easily point to the Las Vegas Metropolitan Police Department as the reason why we have very few issues on those nights and why our visitors feel very comfortable coming down to The Strip, spending their money, having a great time and coming back time and time again. We want to thank the sponsor, thank the Sheriff and very much urge your support on this bill.

BRYAN WACHTER (Senior Vice President, Retail Association of Nevada):
We'd like to thank the Majority Leader for introducing this proposal today. Retailers face significant struggles and consequences when it comes to theft on our property. We appreciate that the Legislature has stayed current in operating and helping us with organized retail crime, and we appreciate that by doing so we are able to keep prices down for our customers. We believe that Las Vegas Metropolitan Police Department needs these resources to continue to respond to those situations inside of our retail stores and to keep our customers safe as well as our investment safe. We appreciate the committee's time on such an important matter, and we urge its swift passage through the Senate.

CYRUS HOJJATY:
I do support repairing our roads, and the condition of our roads overall is pretty good. However, I don't want all these tax burdens to be imposed on the people. Right now, typical gas prices in the Las Vegas area are about $1.00 higher than the national average and $1.50 more than some parts of the country. In fact, I am calling you from Tucson, and gas is below $3 a gallon, believe it or not. We have been increasing taxes after taxes. Our main attraction to Nevada is the low tax climate, but this isn't really a revenue issue or repair issue. This is an urban planning issue.

I am the lead director, local chapter, of Strong Towns Las Vegas; we promote traditional urban planning. And as the presentation has showed, many of the six-[to]-eight-lane arterial routes like Craig, Blue Diamond, Rainbow—the list goes on—are very costly and inefficient. And I'm very disappointed that we still have growth policies that encourage this type of wasteful type of spread-out development: cul-de-sacs, all these loop subdivisions feeding into these

inefficient 45 mile-an-hour arterial roads. These have to stop being built, and if we have different growth policies, maybe—in terms of repairing our infrastructure—it won't be as costly. Now, I would have less opposition if we figure out why our gasoline prices are so high. Part of the reason why Tucson is cheaper than Las Vegas is because they get their fuel not from California. When there's a refinery outage in California—like [what] happened in March 2023—our gas prices went up $1.50 while the rest of the country went up $.70. We have one of the highest gasoline prices in the country—

VICE CHAIR DOÑATE:
Thank you so much for your comment. If you can go ahead and submit it in writing, we would greatly appreciate it.

CYRUS HOJJATY:
Can I wrap it up?

VICE CHAIR DOÑATE:
You got five seconds. Go for it.

CYRUS HOJJATY:
Great pleasure, and please vote no or you make some changes to this bill.

SENATOR CANNIZZARO:
I just wanted to say a huge thank you to the Sheriff, to Commissioner Gibson, to Mayor Shelley Berkley, to everyone else who has come in support and in particular, a huge thank you to the folks sitting behind me from LVMPD. They really do a very hard job. Thank you for them, taking the time to come here—to be here—to let us know how important it is for us to support them, just like they are supporting us.

VICE CHAIR DOÑATE:
I am closing the hearing on this bill, which brings us to our last agenda item, which is the work session on Senate Bill 196.

SENATE BILL 196: Authorizes a heavy equipment rental company to charge a recovery fee to offset taxes levied on certain heavy equipment. (BDR 32-19)

CHRISTIAN THAUER (Deputy Fiscal Analyst):
For work session today is a work session document (Exhibit D) on the revised Senate Bill 196.

VICE CHAIR DOÑATE:
I will entertain a motion to amend and do pass [as amended].

SENATOR STONE MOVED TO AMEND AND DO PASS AS AMENDED S.B. 196.

SENATOR CRUZ-CRAWFORD SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

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VICE CHAIR DOÑATE:
That concludes the items for today's agenda. This meeting is adjourned at 2:15 p.m.

RESPECTFULLY SUBMITTED:

_____
Tyler Boyce,
Committee Secretary

APPROVED BY:

_____
Senator Fabian Doñate, Vice Chair

DATE:_____

EXHIBIT SUMMARY				
Bill	**Exhibit Letter**	**Introduced on Minute Report Page No.**	**Witness / Entity**	**Description**
	A	1		Agenda
	B	1		Attendance Roster
S.B. 393	C	4	Senator Dina Neal	Conceptual Amendment
S.B. 196	D	20	Christian Thauer	Work Session Document