

CHAPTER.....

AN ACT relating to taxation; enacting the Clark County Crime Prevention Act of 2016; authorizing the Board of County Commissioners of Clark County to enact an ordinance imposing a sales and use tax for the purpose of employing and equipping additional police officers in the County and the incorporated cities in the County; establishing requirements for the contents of any ordinance imposing the tax authorized by this act; requiring the County to contract with the Department of Taxation for the performance of all functions relating to the administration or operation of the tax; establishing the method for determining the allocation of the proceeds of the tax among the police departments in the County; providing for an allocation to the Las Vegas Metropolitan Police Department for the purpose of law enforcement and crime prevention in the portion of the County defined as the “resort corridor”; establishing the permissible uses of the proceeds of the tax; establishing requirements for the approval of any expenditure of money allocated to a police department from the proceeds of the tax; establishing certain reporting requirements concerning expenditures by a police department of money allocated to the department from the proceeds of the tax; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

This bill enacts the Clark County Crime Prevention Act of 2016. **Section 9** of this bill authorizes the Board of County Commissioners of Clark County to adopt an ordinance imposing a tax on the sale of all tangible personal property sold at retail or stored, used or otherwise consumed in the County, including incorporated cities in the County, at a rate of one-tenth of 1 percent for the purpose of employing and equipping 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. **Section 9** establishes a formula for the allocation of the proceeds of the tax which takes into account the number of visitors to the portion of the County known as the “resort corridor” and provides for an allocation of money to the Las Vegas Metropolitan Police Department for the purpose of law enforcement and crime prevention in the “resort corridor.” The formula additionally provides for allocations of the proceeds of the tax among the police departments in the County in the same ratio that the population served by each police department bears to the total population of the County. **Sections 9 and 12** of this bill establish the permissible uses of the proceeds of the tax, and **section 9** also provides that the money allocated to a police department from the proceeds of the tax must not supplant, replace, offset or otherwise reduce police funding allocations from other sources or be used to pay salary or salary increases for any person who is employed by the police department



before October 1, 2016. Additionally, **section 9** authorizes the Board of County Commissioners, under certain circumstances, to consider and revise the amount and formula for the allocation of the proceeds of the tax and the boundaries of the “resort corridor.” **Section 10** of this bill sets forth certain provisions which must be included in an ordinance imposing the tax. **Section 12** provides for the approval of any expenditure of the allocations from the proceeds of the tax and requires the relevant entity authorized to approve expenditures to make certain findings before giving such approval. **Section 12** also provides for the reallocation of the proceeds of the tax to a different police department if the entity authorized to approve expenditures by a police department does not make the requisite findings. **Section 13** of this bill establishes quarterly and annual reporting requirements concerning the expenditure of any money allocated to a police department from the proceeds of the tax and requires that these reports be submitted to the Department of Taxation on the same forms as the relevant reports required by the Clark County Sales and Use Tax Act of 2005. **Sections 14-19** of this bill establish provisions governing the administration and distribution of the proceeds of the tax.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

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

Section 1. This act may be cited as the Clark County Crime Prevention Act of 2016.

Sec. 2. 1. The Legislature hereby finds that:

(a) For more than three decades, the State of Nevada has been one of the fastest-growing states in the United States in terms of population, with the overwhelming majority of this population growth occurring in Clark County, Nevada, a region that is projected to add over 3,000 new residents each month for at least the next 10 years.

(b) Clark County is positioned to continue as one of the fastest-growing areas in the nation, and it is both the home to and the social, cultural and recreational arena and marketplace for a booming population of over 2.14 million residents, with over 2.08 million of those residents living and recreating within the Las Vegas Valley urban area.

(c) The Las Vegas area is also a getaway to over 42 million tourists annually who visit for the world-class entertainment, hospitality, gaming, fine dining and shopping and who want to experience and enjoy the world-famous, unique and incomparably distinctive Las Vegas Strip, known as the heart of the Entertainment Capital of the World.

(d) The number of tourists visiting the Las Vegas area is expected to increase annually, with some projections estimating nearly 1 million additional visits each year.



2. The Legislature hereby finds that a significant part of the continued growth and success of the tourism industry within the Las Vegas area depends upon safety and security of the millions of residents who call the Las Vegas area home, the over 300,000 workers who are employed directly and indirectly in the tourism industry in the Las Vegas area and the millions of visitors who travel to the area, all of whom want to enjoy and experience living, working or recreating in the Entertainment Capital of the World in a safe and secure environment without fear of crime or violence.

3. The Legislature hereby finds that:

(a) The number of police officers needed to protect the residents of, workers in and visitors to Clark County has not kept pace with the growth in the population of the County or the increase in annual visitors to the Las Vegas area. Nationally, there is an average of 2.1 police officers per 1,000 residents, but in Clark County, there is an average of 1.7 police officers per 1,000 residents, without adjustment for the millions of annual visitors who it is estimated account for nearly 17 percent of Clark County's full-time equivalent population base.

(b) As a result of the millions of annual visitors to the Las Vegas area, the law enforcement agencies within Clark County experience unique demands on their limited and strained resources, and the crime rate within Clark County and its resort corridors is increasing, which undermines the safety and security of the residents of, workers in and visitors to the Las Vegas area and places an unacceptable level of risk upon the continued growth and success of the tourism industry within the Las Vegas area.

(c) The current funding sources for law enforcement agencies within Clark County have proved inadequate, which makes it increasingly difficult for those law enforcement agencies to dedicate sufficient resources in the areas of the County where they are most needed without depleting those resources in other areas of the County.

4. The Legislature hereby finds that it is in the public interest and beneficial to the public health, safety and welfare to authorize additional funding sources for law enforcement agencies within Clark County.

5. The Legislature hereby declares that:

(a) Because the law enforcement agencies within Clark County experience unique demands on their limited and strained resources, it is necessary to enact a law of local and special application to authorize additional funding sources for those law enforcement agencies in order to remedy and redress local and special problems



and circumstances within Clark County, which are found nowhere else within this State.

(b) Therefore, given that a law of local and special application is necessary to remedy and redress local and special problems and circumstances within Clark County, which are found nowhere else within this State, a general law cannot be made applicable to the purposes, objects, powers, rights, privileges, immunities, liabilities, duties and disabilities set forth in this act.

Sec. 3. Except as otherwise provided in this act or unless the context otherwise requires, the words and terms used or referred to in this act have the meanings ascribed to them in chapter 374 of NRS, as from time to time amended, but the definitions in sections 4 to 8, inclusive, of this act, unless the context otherwise requires, govern the construction of this act.

Sec. 4. "Board" means the Board of County Commissioners of Clark County.

Sec. 5. "County" means Clark County.

Sec. 6. "County Treasurer" means the Treasurer of Clark County.

Sec. 7. "Department" means the Department of Taxation.

Sec. 8. "Resort corridor," unless otherwise specified in an ordinance adopted by the Board pursuant to subsection 7 of section 9 of this act, means the following areas of the City of Las Vegas, the Town of Paradise and unincorporated Clark County:

1. The area beginning at the point at which the centerline of South Las Vegas Boulevard intersects the centerline of St. Louis Avenue, then proceeding southeast 2,300 feet perpendicular to South Las Vegas Boulevard and then proceeding southwest then south 2,300 feet parallel from the centerline of South Las Vegas Boulevard until reaching the centerline intersection of Reno Avenue, then proceeding west along the centerline of Reno Avenue to the centerline intersection of Haven Street, then proceeding south along the centerline of Haven Street and continuing through at a distance 1,380 feet parallel to the centerline of South Las Vegas Boulevard to a point 1,380 feet east of the centerline intersection of South Las Vegas Boulevard and West Russell Road, then proceeding west to the centerline intersection of South Las Vegas Boulevard and the centerline of West Russell Road, then proceeding west along the centerline of West Russell Road to the eastern edge line of Interstate 15, then proceeding north along the eastern edge of I-15 to the centerline intersection of West Flamingo Road, then proceeding west along the centerline of West Flamingo Road to the centerline intersection of South Valley View Boulevard, then



proceeding south along the centerline of South Valley View Boulevard to the centerline intersection of West Nevso Drive, then proceeding west along the centerline of West Nevso Drive and continuing 1,378 feet west to a point at the centerline intersection of West Nevso Drive and Arville Street, then proceeding north along the centerline of Arville Street to the centerline intersection of West Flamingo Road, then proceeding east along the centerline of West Flamingo Road to the centerline intersection of Wynn Road, then proceeding north along the centerline of Wynn Road to the centerline intersection of West Viking Road, then proceeding east along the centerline of West Viking Road to the centerline intersection of South Valley View Boulevard, then proceeding north along the centerline of South Valley View Boulevard to the centerline intersection of West Twain Avenue, then proceeding east and southeast along the centerline of West Twain Avenue to the centerline intersection of Dean Martin Drive, then proceeding northeast along the centerline of Dean Martin Drive to a point where it intersects with a line 2,300 feet parallel to South Las Vegas Boulevard, then continuing northeast along the line 2,300 feet parallel to South Las Vegas Boulevard until it intersects a point 2,300 feet perpendicular to South Las Vegas Boulevard at the centerline intersection of South Las Vegas Boulevard and the centerline of St. Louis Avenue, and then proceeding 2,300 feet southeast to the beginning point at the centerline intersection of South Las Vegas Boulevard and the centerline of St. Louis Avenue.

2. The area beginning at the point at which the centerline of Stewart Avenue intersects the centerline of North Main Street then proceeding southeast along the centerline of Stewart Avenue to the centerline intersection of North 8th Street, then proceeding southwest along the centerline of North 8th Street to the centerline intersection of East Bridger Avenue, then proceeding northwest along the centerline of East Bridger Avenue to the centerline intersection of South Main Street, then continuing northeast along the centerline of South/North Main Street to the beginning point at the centerline intersection of Stewart Avenue.

Sec. 9. 1. For the purposes of employing and equipping 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, the Board may enact an ordinance imposing a tax on the sale of all tangible personal property sold at retail or stored, used or otherwise consumed in the County, including incorporated cities in the County, at a rate of one-tenth of 1 percent.



2. Before enacting an ordinance authorized by subsection 1, the Board shall hold a public hearing to present its plan for implementing the tax.

3. Except as otherwise provided in subsection 6, the proceeds from the tax authorized by subsection 1, including interest and other income earned thereon, must be allocated to:

(a) The Las Vegas Metropolitan Police Department for public safety in the resort corridor, in an amount determined in accordance with the provisions of subsection 4; and

(b) The Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan Police Department, Mesquite Police Department and North Las Vegas Police Department in amounts determined in accordance with the provisions of subsection 5.

4. Except as otherwise provided in subsection 6, to determine the allocation to the Las Vegas Metropolitan Police Department made pursuant to paragraph (a) of subsection 3, the Board shall:

(a) Obtain in October of each year:

(1) The estimate of the volume of visitors to the County for the immediately preceding calendar year, as published by the Las Vegas Convention and Visitors Authority;

(2) The most recent estimates available of the average length of stay for all visitors to the County, including the average number of days per trip and the average number of nights per trip, as published by the Las Vegas Convention and Visitors Authority; and

(3) The most recent estimate of the resident population of the County, as published by the demographer employed pursuant to NRS 360.283.

(b) Estimate the full-time population equivalency of the County by dividing by 365 the combined sum of:

(1) The product obtained by multiplying the estimate of visitor volume obtained pursuant to subparagraph (1) of paragraph (a) by the average length of stay per visitor, which the Board shall determine by adding the average number of days per trip and the average number of nights per trip obtained pursuant to subparagraph (2) of paragraph (a) and dividing that number by 2; and

(2) The product obtained by multiplying the resident population of the County obtained pursuant to subparagraph (3) of paragraph (a) by 365.

(c) Estimate the portion of the full-time population equivalency of the County attributable to visitors by dividing the number obtained pursuant to subparagraph (1) of paragraph (b) by the total number of person days in the County, which is the sum of the



numbers obtained pursuant to subparagraphs (1) and (2) of paragraph (b).

(d) Multiply the quotient obtained pursuant to paragraph (c) by 1.15.

(e) Multiply the number obtained pursuant to paragraph (d) by the total amount of the proceeds collected from the tax authorized by subsection 1 and allocate this amount to the Las Vegas Metropolitan Police Department as required by paragraph (a) of subsection 3.

5. Except as otherwise provided in subsection 6, the allocations made to the Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan Police Department, Mesquite Police Department and North Las Vegas Police Department pursuant to paragraph (b) of subsection 3 must be in the same ratio as the population served by each police department bears to the total population of the County. As used in this subsection, "population" means the estimated annual population determined pursuant to NRS 360.283.

6. The formulas used to calculate the allocation of the proceeds of the tax authorized by subsection 1 are effective for 3 years after the effective date of this act. On or after the date that is 3 years after the effective date of this act, the Board may, once in each even-numbered year, reconsider the amount of and formulas for calculating the allocations of the proceeds of the tax. If the Board determines that there is a rational basis for modifying the amount of or formulas for calculating the allocations of the proceeds of the tax, the Board may adopt an ordinance revising the formulas for calculating the allocations of the proceeds of the tax. The Board shall, at least 12 months before adopting any such ordinance, provide notice to each affected local government and police department in the County of its intent to revise the formulas for calculating the allocations of the proceeds of the tax.

7. On or after the date that is 3 years after the effective date of this act, the Board may, once in each even-numbered year, reconsider the boundaries of the resort corridor. If the Board determines, including, without limitation, after consideration of the number of calls for service in the resort corridor and outside the resort corridor, that there is a rational basis for modifying the boundaries of the resort corridor, the Board may adopt an ordinance revising the boundaries of the resort corridor. The Board shall, at least 12 months before adopting any such ordinance, provide notice to each affected local government and police department in the County of its intent to revise the boundaries of the resort corridor.



8. The proceeds of the tax authorized by subsection 1 and:

(a) Allocated to the Las Vegas Metropolitan Police Department pursuant to paragraph (a) of subsection 3 must be used solely for law enforcement and crime prevention within the resort corridor, must not supplant, replace, offset or otherwise reduce police funding allocations, measured by either funding levels or staffing allocation, within the resort corridor, and must not be used to pay salary or salary increases for any person who is employed by the Las Vegas Metropolitan Police Department before October 1, 2016.

(b) Allocated to the Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan Police Department, Mesquite Police Department and North Las Vegas Police Department pursuant to paragraph (b) of subsection 3:

(1) Must be used solely for law enforcement and crime prevention within the respective portions of the County, must not supplant, replace, offset or otherwise reduce police funding allocations, measured by either funding levels or staffing allocation, for police protection in the County or any incorporated city in the County, and must not be used to pay salary or salary increases for any person who is employed by the respective police department before October 1, 2016.

(2) Includes the resort corridor and must not be discounted, offset or otherwise reduced based upon the allocation made to the Las Vegas Metropolitan Police Department pursuant to paragraph (a) of subsection 3 or the allocation or distribution of any other revenues dedicated to law enforcement and crime prevention in the resort corridor.

9. The taxes imposed by an ordinance adopted pursuant to subsection 1 and allocated in accordance with subsection 3 must be used only in accordance with the provisions of subsection 8 and for the purposes set forth in section 12 of this act unless the Legislature changes the use. The Board shall, before submitting to the Legislature any request to change the uses for the proceeds from the tax, submit an advisory question to the voters of the County pursuant to NRS 295.230, asking whether the uses of the proceeds from the tax should be so changed. The Board shall not submit such a request to the Legislature if a majority of the voters in the County disapprove the proposed change.

Sec. 10. An ordinance enacted pursuant to subsection 1 of section 9 of this act must include provisions in substance as follows:

1. A provision imposing a tax on the gross receipts of any retailer from the sale of all tangible personal property sold at retail



or stored, used or otherwise consumed in the County, including incorporated cities in the County, at a rate of one-tenth of 1 percent.

2. Provisions substantially similar to those contained in chapter 374 of NRS, insofar as applicable.

3. A provision that any amendment to chapter 374 of NRS enacted after the effective date of the ordinance, not inconsistent with the provisions of this act, automatically becomes part of the ordinance imposing the tax.

4. A provision that the Board shall contract with the Department, before the effective date of the ordinance, to perform all functions incident to the administration or operation of the tax in the County.

5. A provision that a purchaser is entitled to a refund, in accordance with the provisions of NRS 374.635 to 374.720, inclusive, of the amount of the tax required to be paid that is attributable to the tax imposed on the sale of, and the storage, use or other consumption in the County, including incorporated cities in the County, of tangible personal property used for the performance of a written contract for the construction of an improvement to real property:

(a) That was entered into on or before the effective date of the tax; or

(b) For which a binding bid was submitted on or before the effective date of the tax if the bid was afterward accepted and, pursuant to the terms of the contract or bid, the contract price or bid amount may not be adjusted to reflect the imposition of the tax.

6. A provision that specifies the date on which the tax must first be imposed or on which any change in the rate of the tax becomes effective, which must be the first day of the first calendar quarter that begins at least 120 days after the effective date of the ordinance.

Sec. 11. An ordinance amending an ordinance enacted pursuant to section 9 of this act, except an ordinance authorizing the issuance of bonds or other securities, must include a provision in substance that the Board shall amend a contract made pursuant to subsection 4 of section 10 of this act by a contract made between the Board and the Department before the effective date of the amendatory ordinance, unless the Board determines with the written concurrence of the Department that no such amendment of the contract is necessary.

Sec. 12. 1. A police department shall not expend money allocated to the police department from the proceeds of the tax



authorized by subsection 1 of section 9 of this act unless the expenditure has been approved:

(a) For the Boulder City Police Department, by the City Council of the City of Boulder City;

(b) For the Henderson Police Department, by the City Council of the City of Henderson;

(c) For the Las Vegas Metropolitan Police Department, by the Metropolitan Police Committee on Fiscal Affairs;

(d) For the Mesquite Police Department, by the City Council of the City of Mesquite; and

(e) For the North Las Vegas Police Department, the City Council of the City of North Las Vegas.

2. The body designated pursuant to subsection 1 shall approve an expenditure of money allocated to the police department from the proceeds of the tax authorized by subsection 1 of section 9 of this act if the body determines that:

(a) The proposed use of the money conforms to all provisions of this act;

(b) The proposed use of the money will not replace or supplant existing funding for the police department;

(c) The proposed use of the money will not be the payment of salary or any increase in salary for any person who is employed by the police department before October 1, 2016; and

(d) The proposed use of the money is based upon a consideration of the distribution of the population within the area of the County or incorporated city served by the police department and the distribution of calls for service within the area of the County or incorporated city served by the police department.

3. To make the determination required by paragraph (b) of subsection 2, the body designated pursuant to subsection 1 must find that:

(a) The amount approved for expenditure for the support of the police department for the fiscal year, not including any money allocated to or expended by the police department pursuant to the provisions of this act, is equal to or greater than the amount approved for expenditure for the support of the police department in the immediately preceding fiscal year; or

(b) The amount approved for expenditure for the support of the police department for the fiscal year, not including any money allocated to or expended by the police department pursuant to the provisions of this act, is less than the amount approved for expenditure for the support of the police department in the immediately preceding fiscal year and the body projects a decrease



in its receipts of revenue in the fiscal year from consolidated taxes and property taxes of more than 2 percent from its base fiscal year.

4. If the body designated pursuant to subsection 1 makes a finding pursuant to subsection 3, the body shall adopt a resolution setting forth the finding and the reasons therefor. If the finding is made pursuant to paragraph (b) of subsection 3, the finding must include, without limitation, all facts supporting the projection of a decrease in revenue.

5. If the body designated pursuant to subsection 1 does not make a finding pursuant to subsection 3 for a fiscal year on or before July 1 of that fiscal year, the body must retain the proceeds from the tax authorized by subsection 1 of section 9 of this act and allocated to the police department for that fiscal year in the special revenue fund created by the body pursuant to section 17 of this act. Any other body designated by subsection 1 which makes a finding pursuant to subsection 3 for that fiscal year may apply to the County Treasurer requesting approval for the use by the respective police department of any portion of those proceeds in accordance with the provisions of this section.

6. The County Treasurer, upon receiving a request pursuant to subsection 5 and proper documentation of compliance with the provisions of this section, shall provide written notice to the body which failed to make a finding pursuant to subsection 3 that it is required to transfer from the special revenue fund created by the body pursuant to section 17 of this act to the County Treasurer such amount of the proceeds received for that fiscal year from the tax authorized by subsection 1 of section 9 of this act as approved by the County Treasurer for use by the body which submitted the request pursuant to subsection 5.

7. Notwithstanding the provisions of subsection 4 of section 17 of this act, a body designated pursuant to subsection 1 that receives written notice from the County Treasurer pursuant to subsection 6 shall transfer all available required money to the County Treasurer as soon as practicable following its receipt of any portion of the proceeds. Upon receipt of the money, the County Treasurer shall transfer the money to the body designated pursuant to subsection 1 which submitted the request pursuant to subsection 5, which shall deposit the money in the special revenue fund created by the body pursuant to section 17 of this act.

8. As used in this section, "base fiscal year" means, with respect to a body designated pursuant to subsection 1, Fiscal Year 2015-2016, except that:



(a) If, in any subsequent fiscal year, the amount approved by the body for expenditure for the support of the police department that subsequent fiscal year, not including any money allocated to or expended by the police department pursuant to the provisions of this act, exceeds by more than 2 percent the amount approved for expenditure in Fiscal Year 2015-2016, the base fiscal year for that body becomes the most recent of such subsequent fiscal years.

(b) If the base fiscal year is revised pursuant to paragraph (a) and, in any subsequent fiscal year, the amount approved by the body for expenditure for the support of the police department, not including any money allocated to or expended by the police department pursuant to the provisions of this act, is equal to or less than the amount approved for expenditure in Fiscal Year 2015-2016, the base fiscal year for that body becomes Fiscal Year 2015-2016, but is subject to subsequent revision pursuant to paragraph (a).

Sec. 13. 1. A body designated pursuant to subsection 1 of section 12 of this act that approves an expenditure pursuant to section 12 of this act shall, for the relevant period, submit to the Department the reports required by this section, which must include, without limitation, the information required by this section and such other information relating to the administration of the provisions of this act as may be requested by the Department.

2. A body designated pursuant to subsection 1 of section 12 of this act shall submit the reports required by this section on or before:

(a) February 15, for the 3-month period ending on the immediately preceding December 31;

(b) May 15, for the 3-month period ending on the immediately preceding March 31;

(c) August 15, for the 3-month period ending on the immediately preceding June 30;

(d) November 15, for the 3-month period ending on the immediately preceding September 30; and

(e) August 15, for the 12-month period ending on the immediately preceding June 30.

3. Each report submitted pursuant to this section must be submitted on a form provided by the Department, which must be the same form as the form provided for the relevant report required by section 13.5 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, as added by chapter 545, Statutes of Nevada 2007, at page 3422, and amended by chapter 497, Statutes of Nevada 2011, at page 3160, and must include, with respect to the period covered by the report:



(a) The total amount of the allocation received by the respective police department from the proceeds of the tax authorized by subsection 1 of section 9 of this act;

(b) A detailed description of the use of the money allocated to the police department, including, without limitation:

(1) The total expenditures made by the police department from the allocation;

(2) The total number of police officers hired by the respective police department, the number of those officers that are filling authorized, funded positions for new officers and demographic information regarding those officers reported in a manner consistent with the current policies of the respective police department concerning the reporting of such information; and

(3) A detailed analysis of the manner in which each expenditure:

(I) Conforms to all provisions of this act; and

(II) Does not replace or supplant funding or staffing levels, which existed before October 1, 2016, for the respective police department;

(c) An analysis of the manner in which each expenditure is being used to prevent crimes and the effectiveness of each expenditure in preventing crimes; and

(d) Any other information required to complete the form of the report.

4. The Metropolitan Police Committee on Fiscal Affairs shall:

(a) Prepare and submit separate reports as required by this section for the expenditures approved from the allocations received by the Las Vegas Metropolitan Police Department pursuant to paragraphs (a) and (b), respectively, of subsection 3 of section 9 of this act; and

(b) In addition to all other information required by this section, include in each report submitted pursuant to this section evidence that the expenditures from allocations received by the Las Vegas Metropolitan Police Department pursuant to paragraph (a) of subsection 3 of section 9 of this act are not offsetting, supplanting, replacing or otherwise reducing the amount of money allocated to the Las Vegas Metropolitan Police Department pursuant to paragraph (b) of subsection 3 of section 9 of this act for expenditure on law enforcement and crime prevention in the resort corridor.

5. The Department may review and investigate the reports submitted pursuant to this section and any expenditure of any proceeds from the tax authorized by subsection 1 of section 9 of this act.



Sec. 14. 1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to the County pursuant to the provisions of this act must be paid to the Department in the form of remittances payable to the Department.

2. The Department shall deposit all money received pursuant to subsection 1 with the State Treasurer for credit to the Sales and Use Tax Account in the State General Fund.

3. Each month, the State Controller shall, based upon the collection data provided by the Department:

(a) Transfer from the Sales and Use Tax Account to the appropriate account in the State General Fund an amount equal to 1.75 percent of all fees, taxes, interest and penalties collected pursuant to the provisions of this act during the immediately preceding month to defray the cost to the Department of collecting the tax authorized by subsection 1 of section 9 of this act.

(b) Transfer to the Intergovernmental Fund for remittal to the County Treasurer an amount equal to all fees, taxes, interest and penalties collected pursuant to the provisions of this act during the immediately preceding month less the amount described in paragraph (a).

Sec. 15. The Department may redistribute any proceeds from the tax, interest or penalties collected pursuant to the provisions of this act which is determined to be improperly distributed, except that no such redistribution may be made of amounts originally distributed more than 6 months before the date on which the Department obtains knowledge of the improper distribution.

Sec. 16. 1. The County Treasurer shall deposit all money received from the State Controller pursuant to paragraph (b) of subsection 3 of section 14 of this act into the county treasury for credit to a fund created for the use of the proceeds from the tax authorized by subsection 1 of section 9 of this act.

2. The fund created for the use of the proceeds from the tax authorized by subsection 1 of section 9 of this act must be accounted for as a separate fund and not as part of any other fund.

3. The County Treasurer shall distribute the money deposited in the fund created for the use of the proceeds from the tax authorized by subsection 1 of section 9 of this act to the appropriate accounts in accordance with the allotments required by subsection 3 of section 9 of this act.

Sec. 17. 1. The City Treasurers of Boulder City, Henderson, Mesquite and North Las Vegas and the Las Vegas Metropolitan Police Department shall deposit the money received from the County Treasurer pursuant to subsection 3 of section 16 of this act



into one or more special revenue funds created for the use of the proceeds from the tax authorized by subsection 1 of section 9 of this act.

2. The Las Vegas Metropolitan Police Department shall create a separate fund, deposit into that fund and account separately for money received pursuant to paragraph (a) of subsection 3 of section 9 of this act.

3. Each special revenue fund created for the use of the proceeds from the tax authorized by subsection 1 of section 9 of this act must be accounted for as a separate fund and not as part of any other fund.

4. Interest earned on the money in any special revenue fund created for the use of the proceeds from the tax authorized by subsection 1 of section 9 of this act must be credited to the fund. Any money remaining in a special revenue fund at the end of any fiscal year must remain in the special revenue fund and does not revert to the county treasury.

Sec. 18. In a proceeding arising from an ordinance imposing the tax authorized by subsection 1 of section 9 of this act, the Department may act for and on behalf of the County.

Sec. 19. 1. The powers conferred by this act are in addition and supplemental to, and not in substitution for, the powers conferred by any other law and the limitations imposed by this act do not affect the powers conferred by any other law.

2. This act must not be construed to prevent the exercise of any power granted by any other law to the County, the Board or any officer, agent or employee of the County.

3. This act must not be construed to repeal or otherwise affect any other law or part thereof.

4. The provisions of this act are intended to provide a separate method of accomplishing the objectives of this act, but not an exclusive method.

5. If any provision of this act, or application thereof to any person, thing or circumstance, is held invalid, the invalidity shall not affect the application of the provisions of this act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

Sec. 20. This act becomes effective upon passage and approval.

