

ASSEMBLY BILL NO. 1—COMMITTEE OF THE WHOLE

PREFILED OCTOBER 9, 2016

Referred to Committee of the Whole

SUMMARY—Enacts the Clark County Crime Prevention Act of 2016. (BDR S-10)

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; 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:

1 This bill enacts the Clark County Crime Prevention Act of 2016. **Section 9** of
2 this bill authorizes the Board of County Commissioners of Clark County to adopt
3 an ordinance imposing a tax on the sale of all tangible personal property sold at
4 retail or stored, used or otherwise consumed in the County, including incorporated
5 cities in the County, at a rate of one-tenth of 1 percent for the purpose of employing
6 and equipping additional police officers for the Boulder City Police Department,
7 Henderson Police Department, Las Vegas Metropolitan Police Department,
8 Mesquite Police Department and North Las Vegas Police Department. **Section 9**
9 establishes a formula for the allocation of the proceeds of the tax which takes into
10 account the number of visitors to the portion of the County known as the "resort
11 corridor" and provides for an allocation of money to the Las Vegas Metropolitan
12 Police Department for the purpose of law enforcement and crime prevention in the
13 "resort corridor." The formula additionally provides for allocations of the proceeds
14 of the tax among the police departments in the County in the same ratio that the
15 population served by each police department bears to the total population of the
16 County. **Sections 9 and 12** of this bill establish the permissible uses of the proceeds
17 of the tax, and **section 9** also provides that the money allocated to a police
18 department from the proceeds of the tax must not supplant, replace, offset or
19 otherwise reduce police funding allocations from other sources or be used to pay
20 salary or salary increases for any person who is employed by the police department
21 before October 1, 2016. Additionally, **section 9** authorizes the Board of County
22 Commissioners, under certain circumstances, to consider and revise the amount and
23 formula for the allocation of the proceeds of the tax and the boundaries of the
24 "resort corridor." **Section 10** of this bill sets forth certain provisions which must be
25 included in an ordinance imposing the tax. **Section 12** provides for the approval of
26 any expenditure of the allocations from the proceeds of the tax and requires the
27 relevant entity authorized to approve expenditures to make certain findings before
28 giving such approval. **Section 12** also provides for the reallocation of the proceeds
29 of the tax to a different police department if the entity authorized to approve
30 expenditures by a police department does not make the requisite findings. **Section**
31 **13** of this bill establishes quarterly and annual reporting requirements concerning
32 the expenditure of any money allocated to a police department from the proceeds of
33 the tax and requires that these reports be submitted to the Department of Taxation
34 on the same forms as the relevant reports required by the Clark County Sales and
35 Use Tax Act of 2005. **Sections 14-19** of this bill establish provisions governing the
36 administration and distribution of the proceeds of the tax.

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

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

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

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



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

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

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

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

25 3. The Legislature hereby finds that:

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

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

43 (c) The current funding sources for law enforcement agencies
44 within Clark County have proved inadequate, which makes it
45 increasingly difficult for those law enforcement agencies to dedicate



1 sufficient resources in the areas of the County where they are most
2 needed without depleting those resources in other areas of the
3 County.

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

8 5. The Legislature hereby declares that:

9 (a) Because the law enforcement agencies within Clark County
10 experience unique demands on their limited and strained resources,
11 it is necessary to enact a law of local and special application to
12 authorize additional funding sources for those law enforcement
13 agencies in order to remedy and redress local and special problems
14 and circumstances within Clark County, which are found nowhere
15 else within this State.

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

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

28 **Sec. 4.** "Board" means the Board of County Commissioners of
29 Clark County.

30 **Sec. 5.** "County" means Clark County.

31 **Sec. 6.** "County Treasurer" means the Treasurer of Clark
32 County.

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

34 **Sec. 8.** "Resort corridor," unless otherwise specified in an
35 ordinance adopted by the Board pursuant to subsection 7 of section
36 9 of this act, means the following areas of the City of Las Vegas, the
37 Town of Paradise and unincorporated Clark County:

38 1. The area beginning at the point at which the centerline of
39 South Las Vegas Boulevard intersects the centerline of St. Louis
40 Avenue, then proceeding southeast 2,300 feet perpendicular to
41 South Las Vegas Boulevard and then proceeding southwest then
42 south 2,300 feet parallel from the centerline of South Las Vegas
43 Boulevard until reaching the centerline intersection of Reno
44 Avenue, then proceeding west along the centerline of Reno Avenue
45 to the centerline intersection of Haven Street, then proceeding south



1 along the centerline of Haven Street and continuing through at a
2 distance 1,380 feet parallel to the centerline of South Las Vegas
3 Boulevard to a point 1,380 feet east of the centerline intersection of
4 South Las Vegas Boulevard and West Russell Road, then
5 proceeding west to the centerline intersection of South Las Vegas
6 Boulevard and the centerline of West Russell Road, then proceeding
7 west along the centerline of West Russell Road to the eastern edge
8 line of Interstate 15, then proceeding north along the eastern edge of
9 I-15 to the centerline intersection of West Flamingo Road, then
10 proceeding west along the centerline of West Flamingo Road to the
11 centerline intersection of South Valley View Boulevard, then
12 proceeding south along the centerline of South Valley View
13 Boulevard to the centerline intersection of West Nevso Drive, then
14 proceeding west along the centerline of West Nevso Drive and
15 continuing 1,378 feet west to a point at the centerline intersection of
16 West Nevso Drive and Arville Street, then proceeding north along
17 the centerline of Arville Street to the centerline intersection of West
18 Flamingo Road, then proceeding east along the centerline of West
19 Flamingo Road to the centerline intersection of Wynn Road, then
20 proceeding north along the centerline of Wynn Road to the
21 centerline intersection of West Viking Road, then proceeding east
22 along the centerline of West Viking Road to the centerline
23 intersection of South Valley View Boulevard, then proceeding north
24 along the centerline of South Valley View Boulevard to the
25 centerline intersection of West Twain Avenue, then proceeding east
26 and southeast along the centerline of West Twain Avenue to the
27 centerline intersection of Dean Martin Drive, then proceeding
28 northeast along the centerline of Dean Martin Drive to a point where
29 it intersects with a line 2,300 feet parallel to South Las Vegas
30 Boulevard, then continuing northeast along the line 2,300 feet
31 parallel to South Las Vegas Boulevard until it intersects a point
32 2,300 feet perpendicular to South Las Vegas Boulevard at the
33 centerline intersection of South Las Vegas Boulevard and the
34 centerline of St. Louis Avenue, and then proceeding 2,300 feet
35 southeast to the beginning point at the centerline intersection of
36 South Las Vegas Boulevard and the centerline of St. Louis Avenue.

37 2. The area beginning at the point at which the centerline of
38 Stewart Avenue intersects the centerline of North Main Street then
39 proceeding southeast along the centerline of Stewart Avenue to the
40 centerline intersection of North 8th Street, then proceeding
41 southwest along the centerline of North 8th Street to the centerline
42 intersection of East Bridger Avenue, then proceeding northwest
43 along the centerline of East Bridger Avenue to the centerline
44 intersection of South Main Street, then continuing northeast along



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1 the centerline of South/North Main Street to the beginning point at
2 the centerline intersection of Stewart Avenue.

3 **Sec. 9.** 1. For the purposes of employing and equipping
4 additional police officers for the Boulder City Police Department,
5 Henderson Police Department, Las Vegas Metropolitan Police
6 Department, Mesquite Police Department and North Las Vegas
7 Police Department, the Board may enact an ordinance imposing a
8 tax on the sale of all tangible personal property sold at retail or
9 stored, used or otherwise consumed in the County, including
10 incorporated cities in the County, at a rate of one-tenth of 1 percent.

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

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

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

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

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

28 (a) Obtain in October of each year:

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

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

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

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

41 (1) The product obtained by multiplying the estimate of
42 visitor volume obtained pursuant to subparagraph (1) of paragraph
43 (a) by the average length of stay per visitor, which the Board shall
44 determine by adding the average number of days per trip and the



1 average number of nights per trip obtained pursuant to subparagraph
2 (2) of paragraph (a) and dividing that number by 2; and

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

6 (c) Estimate the portion of the full-time population equivalency
7 of the County attributable to visitors by dividing the number
8 obtained pursuant to subparagraph (1) of paragraph (b) by the total
9 number of person days in the County, which is the sum of the
10 numbers obtained pursuant to subparagraphs (1) and (2) of
11 paragraph (b).

12 (d) Multiply the quotient obtained pursuant to paragraph (c) by
13 1.15.

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

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

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

42 7. On or after the date that is 3 years after the effective date of
43 this act, the Board may, once in each even-numbered year,
44 reconsider the boundaries of the resort corridor. If the Board
45 determines, including, without limitation, after consideration of the



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1 number of calls for service in the resort corridor and outside the
2 resort corridor, that there is a rational basis for modifying the
3 boundaries of the resort corridor, the Board may adopt an ordinance
4 revising the boundaries of the resort corridor. The Board shall, at
5 least 12 months before adopting any such ordinance, provide notice
6 to each affected local government and police department in the
7 County of its intent to revise the boundaries of the resort corridor.

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

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

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

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

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

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



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

3 1. A provision imposing a tax on the gross receipts of any
4 retailer from the sale of all tangible personal property sold at retail
5 or stored, used or otherwise consumed in the County, including
6 incorporated cities in the County, at a rate of one-tenth of 1 percent.

7 2. Provisions substantially similar to those contained in chapter
8 374 of NRS, insofar as applicable.

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

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

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

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

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

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

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



1 **Sec. 12.** 1. A police department shall not expend money
2 allocated to the police department from the proceeds of the tax
3 authorized by subsection 1 of section 9 of this act unless the
4 expenditure has been approved:

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

40 8. As used in this section, "base fiscal year" means, with
41 respect to a body designated pursuant to subsection 1, Fiscal Year
42 2015-2016, except that:

43 (a) If, in any subsequent fiscal year, the amount approved by the
44 body for expenditure for the support of the police department that
45 subsequent fiscal year, not including any money allocated to or



1 expended by the police department pursuant to the provisions of this
2 act, exceeds by more than 2 percent the amount approved for
3 expenditure in Fiscal Year 2015-2016, the base fiscal year for that
4 body becomes the most recent of such subsequent fiscal years.

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

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

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

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

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

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

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

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

32 3. Each report submitted pursuant to this section must be
33 submitted on a form provided by the Department, which must be the
34 same form as the form provided for the relevant report required by
35 section 13.5 of the Clark County Sales and Use Tax Act of 2005,
36 being chapter 249, Statutes of Nevada 2005, as added by chapter
37 545, Statutes of Nevada 2007, at page 3422, and amended by
38 chapter 497, Statutes of Nevada 2011, at page 3160, and must
39 include, with respect to the period covered by the report:

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

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



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

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

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

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

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

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

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

20 4. The Metropolitan Police Committee on Fiscal Affairs shall:

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

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

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

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

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



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

3 (a) Transfer from the Sales and Use Tax Account to the
4 appropriate account in the State General Fund an amount equal to
5 1.75 percent of all fees, taxes, interest and penalties collected
6 pursuant to the provisions of this act during the immediately
7 preceding month to defray the cost to the Department of collecting
8 the tax authorized by subsection 1 of section 9 of this act.

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

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

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

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

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

33 **Sec. 17.** 1. The City Treasurers of Boulder City, Henderson,
34 Mesquite and North Las Vegas and the Las Vegas Metropolitan
35 Police Department shall deposit the money received from the
36 County Treasurer pursuant to subsection 3 of section 16 of this act
37 into one or more special revenue funds created for the use of the
38 proceeds from the tax authorized by subsection 1 of section 9 of this
39 act.

40 2. The Las Vegas Metropolitan Police Department shall create
41 a separate fund, deposit into that fund and account separately for
42 money received pursuant to paragraph (a) of subsection 3 of section
43 9 of this act.

44 3. Each special revenue fund created for the use of the
45 proceeds from the tax authorized by subsection 1 of section 9 of this



1 act must be accounted for as a separate fund and not as part of any
2 other fund.

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

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

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

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

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

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

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

29 **Sec. 20.** This act becomes effective upon passage and
30 approval.

