

ASSEMBLY BILL NO. 443—COMMITTEE ON TAXATION

MARCH 25, 2019

Referred to Committee on Taxation

SUMMARY—Removes the prospective expiration of the Clark County Sales and Use Tax Act of 2005. (BDR S-1128)

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; removing the prospective expiration of the Clark County Sales and Use Tax Act of 2005; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law authorizes the Board of County Commissioners of Clark County
2 to impose a sales and use tax in Clark County to employ and equip additional police
3 officers for the Boulder City Police Department, Henderson Police Department, Las
4 Vegas Metropolitan Police Department, Mesquite Police Department and North Las
5 Vegas Police Department. (Clark County Sales and Use Tax Act of 2005) The
6 Clark County Sales and Use Tax Act of 2005 is set to expire on October 1, 2025.
7 (Section 23 of chapter 249, Statutes of Nevada 2005, p. 917) This bill removes the
8 prospective expiration of the Act, thereby authorizing the imposition of such a tax
9 in Clark County after October 1, 2025.

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

1 Section 1. Section 23 of chapter 249, Statutes of Nevada 2005,
2 at page 917, is hereby amended to read as follows:

3 Sec. 23. ~~1.~~ This act becomes effective:
4 ~~(a)~~ 1. Upon passage and approval for the purposes of
5 enacting ordinances and performing any other preparatory
6 administrative tasks that are necessary to carry out the
7 provisions of this act; and
8 ~~(b)~~ 2. On October 1, 2005, for all other purposes.
9 ~~[2.—This act expires by limitation on October 1, 2025.]~~



1 **Sec. 2.** This act becomes effective upon passage and approval.

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