

Amendment No. 792

Senate Amendment to Assembly Bill No. 443 First Reprint	(BDR S-1128)
Proposed by: Senate Committee on Revenue and Economic Development	
Amends: Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.



ASSEMBLY BILL NO. 443—COMMITTEE ON TAXATION

MARCH 25, 2019

Referred to Committee on Taxation

SUMMARY—Revises provisions relating to ~~the Clark County Sales and Use Tax Act of 2005,~~ **taxes on retail sales.** (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; revising provisions governing the contents of the periodic reports on the use of the proceeds ~~of the sales and use tax~~ **from the taxes** imposed pursuant to the Clark County Sales and Use Tax Act of 2005 ~~and the Clark County Crime Prevention Act of 2016;~~ removing the prospective expiration of the Clark County Sales and Use Tax Act of 2005 ~~and amendments and other provisions relating thereto;~~ providing ~~a penalty;~~ **penalties;** and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law authorizes the Board of County Commissioners of Clark County to impose a sales and use tax in Clark County to employ and equip additional police officers for the Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan Police Department, Mesquite Police Department and North Las Vegas Police Department. (Clark County Sales and Use Tax Act of 2005) A police department is prohibited from spending the proceeds of the tax unless the expenditure has been approved by a designated body and only if the use will not replace or supplant existing funding for the police department. (Section 13 of chapter 249, Statutes of Nevada 2005, as last amended by chapter 497, Statutes of Nevada 2011, p. 3158) ~~The Act also requires~~ **Existing law also authorizes the Board of County Commissioners of Clark County to impose a sales and use tax to employ and equip additional police officers for the same police departments for which a tax is authorized by the Clark County Sales and Use Tax Act of 2005. (Clark County Crime Prevention Act of 2016, section 9 of chapter 1, Statutes of Nevada 2016, 30th Special Session, p. 5) Each of those Acts require** that certain reports concerning expenditures ~~pursuant to the Act~~ **from the proceeds of the taxes imposed** be submitted to the Department of Taxation. (Section 13.5 of chapter 249, Statutes of Nevada 2005, as last amended by chapter 497, Statutes of Nevada 2011, p. 3160) ~~Section~~ **section 13 of chapter 1, Statutes of Nevada 2016, 30th Special Session, p. 9) Sections 1 and 1.3** of this bill ~~requires~~ **require** that the reports **also** include information relating to expenditures for equipment and academies for training officers. ~~Section 1 also provides~~ **Sections 1 and 1.3 also provide** for a criminal penalty if a person knowingly provides or causes to be provided false or misleading information for such a report or includes or causes to be included such information in such a report.

The Clark County Sales and Use Tax Act of 2005 is set to expire on October 1, 2025. (Section 23 of chapter 249, Statutes of Nevada 2005, p. 917) ~~Section~~ **Sections 1.5 -4** of this

26 bill ~~removes~~ **remove** the prospective expiration of the Act ~~and amendments and other~~
27 **provisions relating thereto**, thereby authorizing the imposition of such a tax in Clark County
28 after October 1, 2025.

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

1 **Section 1.** Section 13.5 of the Clark County Sales and Use Tax Act of 2005,
2 being chapter 249, Statutes of Nevada 2005, as last amended by chapter 497,
3 Statutes of Nevada 2011, at page 3160, is hereby amended to read as follows:

4 Sec. 13.5. 1. Any governing body that has approved expenditures
5 pursuant to section 13 of this act shall submit to the Department the
6 periodic reports required pursuant to this section and such other information
7 relating to the provisions of this act as may be requested by the Department.

8 2. The reports required pursuant to this section must be submitted:

9 (a) On or before:

10 (1) February 15 for the 3-month period ending on the immediately
11 preceding December 31;

12 (2) May 15 for the 3-month period ending on the immediately
13 preceding March 31;

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

16 (4) November 15 for the 3-month period ending on the
17 immediately preceding September 30; and

18 (b) On or before August 15 for the 12-month period ending on the
19 immediately preceding June 30.

20 3. Each report must be submitted on a form provided by the
21 Department and include, with respect to the period covered by the report:

22 (a) The total proceeds received by the respective police department
23 from the sales and use tax imposed pursuant to this act. ~~and~~

24 (b) A detailed description of the use of the proceeds, including, without
25 limitation:

26 (1) The total expenditures made by the respective police
27 department from the sales and use tax imposed pursuant to this act. ~~and~~

28 (2) The total number of police officers hired by the police
29 department and the number of those officers that are filling authorized,
30 funded positions for new officers. ~~and~~

31 (3) *The equipment purchased with the use of the proceeds from*
32 *the sales and use tax imposed pursuant to this act, including, without*
33 *limitation, computers, radios, firearms and holsters.*

34 (4) *Expenditures for each academy for training officers,*
35 *including, without limitation, expenditures for equipment for persons*
36 *attending the academy. The expenditures must be disaggregated based on*
37 *the persons attending the academy, including, without limitation:*

38 (I) *Each person who did not successfully complete the*
39 *academy; and*

40 (II) *Each person who was recently hired by a public safety*
41 *agency who completed the academy.*

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

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

1 (II) Does not replace or supplant funding which existed before
2 October 1, 2005, for the police department. ~~{ and }~~

3 (c) Any other information required to complete the form for the report.

4 4. The Department may review and investigate the reports submitted
5 pursuant to this section and the expenditure of any proceeds pursuant to
6 section 13 of this act.

7 5. *A person shall not knowingly:*

8 (a) *Provide or cause to be provided false or misleading information*
9 *to an entity that is required to submit a report pursuant to this section; or*

10 (b) *Include or cause to be included false or misleading information*
11 *in the report required to be submitted pursuant to this section.*

12 6. *A person who violates subsection 5 is guilty of a category D*
13 *felony and shall be punished as provided in NRS 193.130.*

14 Sec. 1.3. Section 13 of the Clark County Crime Prevention Act of 2016,
15 being chapter 1, Statutes of Nevada 2016, 30th Special Session, at page 9, is
16 hereby amended to read as follows:

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

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

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

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

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

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

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

36 3. Each report submitted pursuant to this section must be submitted
37 on a form provided by the Department, which must be the same form as the
38 form provided for the relevant report required by section 13.5 of the Clark
39 County Sales and Use Tax Act of 2005, being chapter 249, Statutes of
40 Nevada 2005, as added by chapter 545, Statutes of Nevada 2007, at page
41 3422, and amended ~~{by chapter 497, Statutes of Nevada 2011, at page~~
42 ~~3160}~~ from time to time thereafter, and must include, with respect to the
43 period covered by the report:

44 (a) The total amount of the allocation received by the respective police
45 department from the proceeds of the tax authorized by subsection 1 of
46 section 9 of this act. ~~{ }~~

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

49 (1) The total expenditures made by the police department from the
50 allocation. ~~{ }~~

51 (2) The total number of police officers hired by the respective
52 police department, the number of those officers that are filling authorized,
53 funded positions for new officers and demographic information regarding

1 those officers reported in a manner consistent with the current policies of
 2 the respective police department concerning the reporting of such
 3 information. ~~[- and]~~

4 (3) Any equipment purchased from the allocation, including,
 5 without limitation, computers, radios, firearms and holsters.

6 (4) Any expenditures made from the allocation for each academy
 7 for training officers, including, without limitation, any expenditures for
 8 equipment for persons attending the academy. The expenditures must be
 9 disaggregated based on the persons attending the academy, including,
 10 without limitation:

11 (I) Each person who did not successfully complete the
 12 academy; and

13 (II) Each person who was recently hired by a public safety
 14 agency who completed the academy.

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

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

17 (II) Does not replace or supplant funding or staffing levels,
 18 which existed before October 1, 2016, for the respective police department.
 19 ~~[-]~~

20 (c) An analysis of the manner in which each expenditure is being used
 21 to prevent crimes and the effectiveness of each expenditure in preventing
 22 crimes. ~~[- and]~~

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

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

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

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

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

41 6. A person shall not knowingly:

42 (a) Provide or cause to be provided false or misleading information
 43 to an entity that is required to submit a report pursuant to this section; or

44 (b) Include or cause to be included false or misleading information
 45 in the report required to be submitted pursuant to this section.

46 7. A person who violates subsection 6 is guilty of a category D
 47 felony and shall be punished as provided in NRS 193.130.

48 **Sec. 1.5.** Section 23 of chapter 249, Statutes of Nevada 2005, at page 917, is
 49 hereby amended to read as follows:

50 Sec. 23. ~~[-]~~ This act becomes effective:

51 ~~[(a)]~~ 1. Upon passage and approval for the purposes of enacting
 52 ordinances and performing any other preparatory administrative tasks that
 53 are necessary to carry out the provisions of this act; and

1 ~~(b)~~ 2. On October 1, 2005, for all other purposes.

2 ~~[2. This act expires by limitation on October 1, 2025.]~~

3 **Sec. 2. Section 23 of chapter 545, Statutes of Nevada 2007, at page 3428,**
4 **is hereby amended to read as follows:**

5 Sec. 23. 1. This section and sections 3 to 22, inclusive, of this act
6 become effective:

7 (a) Upon passage and approval for the purposes of enacting ordinances
8 and performing any other preparatory administrative tasks that are
9 necessary to carry out the provisions of this act; and

10 (b) On October 1, 2007, for all other purposes.

11 2. Sections 1 and 2 of this act become effective on October 1, 2007,
12 ~~[and expire by limitation on October 1, 2025.]~~

13 3. Sections 3 to 22, inclusive, of this act expire by limitation on
14 October 1, 2027.

15 **Sec. 3. Section 28 of chapter 387, Statutes of Nevada 2009, at page 2104,**
16 **is hereby amended to read as follows:**

17 Sec. 28. 1. This section and sections 4, 18 and 27 of this act
18 become effective upon passage and approval.

19 2. Sections 2, 3, 5, 6, 7, 9, 11 to 16, inclusive, and 19 to 26, inclusive,
20 of this act become effective on July 1, 2009.

21 3. Section 17 of this act becomes effective on July 1, 2011.

22 4. ~~[Section 20 of this act expires by limitation on September 30, 2025.~~

23 ~~5.]~~ Section 25 of this act expires by limitation on September 30, 2027.
24 ~~[6.]~~ 5. Sections 7 and 9 of this act expire by limitation on September
25 30, 2029.

26 ~~[7.]~~ 6. Sections 8 and 10 of this act become effective on October 1,
27 2029.

28 **Sec. 4. Section 4 of chapter 1, Statutes of Nevada 2013, 27th Special**
29 **Session, at page 3, is hereby amended to read as follows:**

30 Sec. 4. This act becomes effective upon passage and approval, ~~[and~~
31 ~~expires by limitation on October 1, 2025.]~~

32 **Sec. 5. The provisions of section 1 of this act, which amend the Clark**
33 **County Sales and Use Tax Act of 2005, and the provisions of section 1.3 of this**
34 **act, which amend the Clark County Crime Prevention Act of 2016, apply to:**

35 **1. Each report that must be submitted to the Department of Taxation on**
36 **or before:**

37 **(a) August 15, 2019, for the 3-month period ending on the immediately**
38 **preceding June 30; and**

39 **(b) August 15, 2019, for the 12-month period ending on the immediately**
40 **preceding June 30.**

41 **2. Each report that must be submitted to the Department of Taxation**
42 **thereafter.**

43 **Sec. 6.** This act becomes effective upon passage and approval.