SUMMARY – An Ordinance amending various provisions of Title 4, Chapter 4.18 of the Clark County Code relating to the Southern Nevada Water Authority water and wastewater tax; and providing for other matters properly relating thereto.

ORDINANCE NO. ________________________________

(of Clark County, Nevada)

AN ORDINANCE AMENDING VARIOUS PROVISIONS OF TITLE 4, CHAPTER 4.18 OF THE CLARK COUNTY CODE RELATING TO THE SOUTHERN NEVADA WATER AUTHORITY WATER AND WASTEWATER TAX; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF CLARK, STATE OF NEVADA, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Section 4.18.003 of the Clark County Code is hereby amended to read as follows:

4.18.003 – Findings and declarations.

(a) Chapter 543 of the Nevada Revised Statutes was amended by Chapter 425 of the 1985 Session of the Nevada Legislative (Assembly Bill No. 169).

(b) The board of county commissioners of Clark County created a flood control district by ordinance codified as Chapter 3.16 of this code which is subject to the provisions of NRS 543.160 through 543.830, inclusive, and any amendments thereto. The district is known as the Clark County regional flood control district.
(c) The board of county commissioners of Clark County selected the tax for the source of revenue for the support of the district to be used as a tax of one-fourth of one percent on retail sales and the storage, use or other consumption of tangible personal property in Clark County.

(d) A majority of the voters voting upon the question in the primary election held throughout Clark County on September 2, 21986, approved the tax selected by the board of county commissioners of Clark County.

(e) Chapter 19 of the 1991 Nevada Session Laws permits the county to impose an additional one-fourth of one percent tax as provided in Sections 4.18.095 (b) and 4.18.175 (b), as approved by the voters in Question 10 at the November 6, 1990 general election, to be used for public mass transportation and the construction of public roads.

(f) Senate Bill 237 of the 2003 Nevada Legislature permits the county to impose an additional one-fourth of one percent as provided in Section 4.18.095 (d) and 4.18.175 (d), as approved by the voters in Advisory Question 10 of the November 5, 2003 General Election, to be used for the public transit system, for the construction, maintenance and repair of public roads, and for the improvement of air quality.

(g) Chapter 249 of the 2005 Nevada Legislature (“Clark County Sales and Use Tax Act of 2005”) authorizes the board of county commissioners of Clark County to increase the sales and use tax to employ and equip additional police officers for the Boulder City police department, the Henderson police department, the Las Vegas metropolitan police department, the Mesquite police department, and the North Las Vegas police department.

(h) SB 1 of the 2013 Special Session of the Nevada Legislature authorized the Board of County Commissioners of Clark County to increase the rate of tax imposed pursuant to the Clark County Sales and Use Tax Act of 2005 (Chapter 249, Statutes of Nevada 2005) in the amount of not more than fifteen-hundredths of one percent; [and]

(i) AB 1 of the 2016 Special Session of the Nevada Legislature authorized the Board of County Commissioners of Clark County to increase the sales and use tax to employ and equip more police officers in the county and the incorporated cities in the county [and]

(j) SB 432 of the 2011 Nevada Legislature authorized the tax as provided in Sections 4.18.095 (c) and 4.18.175 (c), to be continued pass the cessation provisions provided for in NRS Chapter 377B, if the Board of County Commissioners of Clark County determines by an affirmative vote of at least two-thirds of its members that cessation of the tax is not advisable.
SECTION 2. Section 4.18.004 of the Clark County Code is hereby amended to read as follows:

4.18.004 – Legislative authorization for the Southern Nevada Water Authority water and wastewater tax.

[The 69th session of the Nevada Legislature approved and the Governor signed into law Assembly Bill 291] NRS Chapter 377B [which] authorizes counties [with a population of four hundred thousand or more] to impose an additional one-fourth of one percent on the gross receipts of a retailer from the sale of all tangible personal property sold at retail or stored, used or otherwise consumed in the county to partially fund water and wastewater facilities.

SECTION 3. Section 4.18.095 of the Clark County Code is hereby amended to read as follows:

4.18.095- Imposition and Rate.

(a) For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of 0.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county on or after March 1, 1987.

(b) For the privilege of selling tangible personal property at retail an additional tax is hereby imposed upon all retailers at the rate of 0.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county on or after July 1, 1991. The proceeds of this additional tax shall be deposited into the Clark County public transit fund and used for public mass transportation and the construction of public roads.

(c) For the privilege of selling tangible personal property at retail an additional tax is hereby imposed upon all retailers at the rate of 0.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county on or after April 1, 1999. The proceeds of this additional tax shall be deposited into the Southern Nevada Water Authority in a separate account of the Southern Nevada Water Authority to be known as the infrastructure fund. The infrastructure fund must be accounted for as a separate fund and not as a part of any other fund of the Southern Nevada Water Authority. Proceeds from the infrastructure fund may only be expended or distributed for water and wastewater facilities as set forth in [Assembly Bill 291 as enacted by the 69th Nevada Legislature] NRS Chapter 377B. NRS Chapter 377B provides for provisions related to the cessation of the tax. Senate Bill 432 of the 2011 Nevada Legislative
Session authorized the county commission to authorize that the tax may continue to be imposed after the date set forth in the enablinig legislation. The board of county commissioners has determined by an affirmative vote that the statutory cessation date of the tax is not advisable.

(d) For the privilege of selling tangible personal property at retail an additional tax is hereby imposed upon all retailers at the rate of 0.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county on or after October 1, 2003 for the construction, maintenance and repair of public roads, and for the improvement of air quality. The proceeds of this additional tax shall be deposited into the public transit fund. A minimum eight percent of the proceeds shall be transferred immediately to the air quality fund, up to a total of one hundred ninety-four million dollars, to be administered by the local pollution control agency established pursuant to NRS 445B.500, to support activities, services and programs related to the improvement of air quality.

(e) For the privilege of selling tangible personal property at retail an additional tax is hereby imposed upon all retailers at the rate of 0.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county on or after October 1, 2005 for the purpose of employing and equipping more police officers to protect the residents of Clark County.

(f) For the privilege of selling tangible personal property at retail an additional tax is hereby imposed upon all retailers at the rate of 0.05 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county on or after January 1, 2016, for the purpose of employing and equipping police officers to protect the residents of Clark County, and

(g) For the privilege of selling tangible personal property at retail an additional tax of one-tenth of one percent of the gross receipts of any retailer is imposed on all retailers from the sale of all tangible personal property sold at retail in the county on or after April 1, 2017, for the purpose of law enforcement and crime prevention.

SECTION 4. Section 4.18.175 of the Clark County Code is hereby amended to read as follows:

4.18.175- Imposition and rate.
(a) An excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after March 1, 1987, for storage, use or other consumption in the county at the rate of 0.25 percent of the sales price of the property.

(b) An additional excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after July 1, 1991, for storage, use or other consumption in the county at the rate of 0.25 percent of the sales price of the property. The proceeds of this additional tax shall be deposited into the Clark County public transit fund and used for public mass transportation and the construction of public roads.

(c) An additional excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after April 1, 1999, for storage, use or other consumption in the county at the rate of 0.25 percent of the sales price of the property. The proceeds of this additional tax shall be deposited with the Southern Nevada Water Authority in the infrastructure fund. The infrastructure fund must be accounted for as a separate fund and not as part of any other fund of the Southern Nevada Water Authority. Proceeds from the infrastructure fund may only be expended or distributed for water and wastewater facilities set forth in NRS Chapter 377B. NRS Chapter 377B provides for provisions related to the cessation of the tax. Senate Bill 432 of the 2011 Nevada Legislative Session authorized the county commission to authorize that the tax may continue to be imposed after the date set forth in the enabling legislation. The board of county commissioners has determined by an affirmative vote that the statutory cessation date of the tax is not advisable.

(d) An additional excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after October 1, 2003, for storage, use or other consumption in the county at the rate of 0.25 percent of the sales price of the property for the construction, maintenance and repair of public roads, and for the improvement of air quality. The proceeds of this additional tax shall be deposited into the public transit fund. A minimum of eight percent of those proceeds shall be transferred immediately to the air quality fund, up to a total of one hundred ninety-four million dollars, including funds deposited pursuant to Section 4.18.095(d), to be administered by the local pollution control agency established pursuant to NRS 445B.500, to support activities, services and programs related to the improvement of air quality.
(e) An additional excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after October 1, 2005, for storage, use or other consumption in the county at the rate of 0.25 percent of the sales price of the property for the purpose of employing and equipping more police officers to protect the residents of Clark County.

(f) An additional excise tax of 0.05 percent is imposed on the sales price or fees for the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after January 1, 2016, for the purpose of employing and equipping more police officers to protect the residents of Clark County.

(g) An additional excise tax of one-tenth of one percent is imposed on the sales price or fees for the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after April 1, 2017, for the purpose of law enforcement and crime protection. The taxes imposed by subsections (a), (b), (c), (d), (e), (f), and (g) are imposed on all property which was acquired out of the state of Nevada in a transaction which would have been a taxable sale if it occurred within the state.

SECTION 5. Section 4.18.830 of the Clark County Code is hereby added to read as follows:

4.18.830- Sales and use tax for infrastructure- NRS Chapter 372 applicable.
The provisions of NRS Chapter 372, as that may be amended from time to time, which are not inconsistent with the provisions of NRS Chapter 377, are applicable to the taxes imposed by subsection (c) of Section 4.18.085 and subsection (c) of Section 4.18.175 of the Clark County Code.

SECTION 6. Section 4.18.835 of the Clark County Code is hereby added to read as follows:

The board of county commissioners shall review the necessity for the continued imposition of the tax as provided for in Sections 4.18.085 (c) and 4.18.175 (c) at least once every ten years.

SECTION 7. Before the effective date of this amendatory taxing ordinance, the Board of County Commissioners shall amend the contract made with the Department to perform all functions incident to the administration or operation of the tax, unless the county determines with
the written concurrence of the Department that no such amendment of the contract is necessary or desirable.

SECTION 8. If any section of this ordinance or portion thereof is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not invalidate the remaining parts of this ordinance.

SECTION 9. All ordinances, parts of ordinances, chapters, sections, subsections, clauses, phrases or sentences contained in the Clark County Code in conflict herewith are hereby repealed.

SECTION 10. This ordinance shall take effect and be in force from and after its passage and the publication thereof by title only, together with the names of the County Commissioners voting for or against its passage, in a newspaper published in and having a general circulation in Clark County, Nevada, at least once a week for a period of two (2) weeks.

PROPOSED on the __________ day of December, 2018.

PROPOSED BY: Commissioner _______________________

PASSED on the _____ day of ____________________ 2018.

AYES: ______________________________________

_______________________________________

_______________________________________

_______________________________________

_______________________________________

NAYS:_______________________________________
ABSTAINING: ____________________________

ABSENT: ______________________________________

BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, NEVADA

BY: _______________________________________

Steve Sisolak, Chairman

ATTEST:

________________________________________
LYNN MARIE GOYA, County Clerk

This ordinance shall be in force and effect from and after the _____ day of __________________________ 2019.