
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 initial 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 first for an allocation of money to the Las Vegas
12 Metropolitan Police Department for the purpose of law enforcement and crime
13 prevention in the "resort corridor." The formula then provides for allocation of the
14 remaining proceeds of the tax among the police departments in the County in the
15 same ratio that the population served by each police department bears to the total
16 population of the County. **Sections 9 and 12** of this bill establish the permissible
17 uses of the proceeds of the tax and **section 9** also provides that the money allocated
18 to a police department from the proceeds of the tax must not supplant, replace,
19 offset or otherwise reduce police funding allocations from other sources or be used
20 to pay salary or salary increases for any person employed by the police department
21 before October 1, 2016. **Section 10** of this bill sets forth certain provisions which
22 must be included in an ordinance imposing the tax. **Section 12** provides for the
23 approval of any expenditure of the allocations from the proceeds of the tax and
24 requires the relevant entity authorized to approve expenditures to make certain
25 findings before giving such approval. **Section 12** also provides for the reallocation
26 of the proceeds of the tax to a different police department if the entity authorized to
27 approve expenditures by a police department does not make the requisite findings.
28 **Section 13** of this bill establishes quarterly and annual reporting requirements
29 concerning the expenditure of any money allocated to a police department from the
30 proceeds of the tax. **Sections 14-19** of this bill establish provisions governing the
31 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.
10 (b) Clark County is positioned to continue as one of the fastest-
11 growing areas in the nation, and it is both the home to and the
12 social, cultural and recreational arena and marketplace for a
13 booming population of over 2.14 million residents, with over



1 2.08 million of those residents living and recreating within the Las
2 Vegas Valley urban area.

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

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

12 2. The Legislature hereby finds that:

13 (a) Because the Las Vegas area is the most visited and
14 economically significant tourism market within this State, the
15 tourism industry within the Las Vegas area is critically important to
16 the economy of that local area and this State, and the continued
17 growth and success of the tourism industry within the Las Vegas
18 area is particularly vital to the general welfare and prosperity of that
19 local area and this State.

20 (b) A significant part of the continued growth and success of the
21 tourism industry within the Las Vegas area depends upon safety and
22 security of the millions of residents who call the Las Vegas area
23 home and the millions of visitors who travel to the area, all of whom
24 want to enjoy and experience living or recreating in the
25 Entertainment Capital of the World in a safe and secure
26 environment without fear of crime or violence.

27 3. The Legislature hereby finds that:

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

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

44 (c) The current funding sources for law enforcement agencies
45 within Clark County have proved inadequate, which makes it



1 increasingly difficult for those law enforcement agencies to dedicate
2 sufficient resources in the areas of the County where they are most
3 needed without depleting those resources in other areas of the
4 County.

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

9 5. The Legislature hereby declares that:

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

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

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

31 **Sec. 4.** "Board" means the Board of County Commissioners of
32 Clark County.

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

34 **Sec. 6.** "County Treasurer" means the Treasurer of Clark
35 County.

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

37 **Sec. 8.** "Resort corridor" means the following areas of the City
38 of Las Vegas, the Town of Paradise and unincorporated Clark
39 County:

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



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

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



1 intersection of South Main Street, then continuing northeast along
2 the centerline of South/North Main Street to the beginning point at
3 the centerline intersection of Stewart Avenue.

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

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

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

18 (a) An allocation must first be made to the Las Vegas
19 Metropolitan Police Department for public safety in the resort
20 corridor, in an amount determined in accordance with the provisions
21 of subsection 4.

22 (b) After the allocation is made to the Las Vegas Metropolitan
23 Police Department pursuant to paragraph (a), allocations
24 must be made to the Boulder City Police Department, Henderson
25 Police Department, Las Vegas Metropolitan Police Department,
26 Mesquite Police Department and North Las Vegas Police
27 Department in amounts determined in accordance with the
28 provisions of subsection 5.

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

32 (a) Obtain in October of each year:

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

28 8. The taxes imposed by an ordinance adopted pursuant to
29 subsection 1 and allocated in accordance with subsection 3 must be
30 used only in accordance with the provisions of subsection 7 and for
31 the purposes set forth in section 12 of this act unless the Legislature
32 changes the use. The Board shall, before submitting to the
33 Legislature any request to change the uses for the proceeds from the
34 tax, submit an advisory question to the voters of the County
35 pursuant to NRS 295.230, asking whether the uses of the proceeds
36 from the tax should be so changed. The Board shall not submit such
37 a request to the Legislature if a majority of the voters in the County
38 disapprove the proposed change.

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

29 (b) The amount approved for expenditure for the support of the
30 police department for the fiscal year, not including any money
31 allocated to or expended by the police department pursuant to the
32 provisions of this act, is less than the amount approved for
33 expenditure for the support of the police department in the
34 immediately preceding fiscal year and the body projects a decrease
35 in its receipts of revenue in the fiscal year from consolidated taxes
36 and property taxes of more than 2 percent from its base fiscal year.

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

43 5. If the body designated pursuant to subsection 1 does not
44 make a finding pursuant to subsection 3 for a fiscal year on or
45 before July 1 of that fiscal year, the body must retain the proceeds



1 from the tax authorized by subsection 1 of section 9 of this act and
2 allocated to the police department for that fiscal year in the special
3 revenue fund created by the body pursuant to section 17 of this act.
4 Any other body designated by subsection 1 which makes a finding
5 pursuant to subsection 3 for that fiscal year may apply to the County
6 Treasurer requesting approval for the use by the respective police
7 department of any portion of those proceeds in accordance with the
8 provisions of this section.

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

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

29 8. As used in this section, "base fiscal year" means, with
30 respect to a body designated pursuant to subsection 1, Fiscal Year
31 2015-2016, except that:

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

39 (b) If the base fiscal year is revised pursuant to paragraph (a)
40 and, in any subsequent fiscal year, the amount approved by the body
41 for expenditure for the support of the police department, not
42 including any money allocated to or expended by the police
43 department pursuant to the provisions of this act, is equal to or less
44 than the amount approved for expenditure in Fiscal Year 2015-2016,



1 the base fiscal year for that body becomes Fiscal Year 2015-2016,
2 but is subject to subsequent revision pursuant to paragraph (a).

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

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

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

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

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

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

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

22 3. Each report submitted pursuant to this section must be
23 submitted on a form provided by the Department and must include,
24 with respect to the period covered by the report:

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

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

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

32 (2) The total number of police officers hired by the
33 respective police department and the number of those officers that
34 are filling authorized, funded positions for new officers; and

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

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

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

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

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



1 4. The Metropolitan Police Committee on Fiscal Affairs shall:
2 (a) Prepare and submit separate reports as required by this
3 section for the expenditures approved from the allocations received
4 by the Las Vegas Metropolitan Police Department pursuant to
5 paragraphs (a) and (b), respectively, of subsection 3 of section 9 of
6 this act; and

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

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

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

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

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

29 (a) Transfer from the Sales and Use Tax Account to the
30 appropriate account in the State General Fund an amount equal to
31 1.75 percent of all fees, taxes, interest and penalties collected
32 pursuant to the provisions of this act during the immediately
33 preceding month to defray the cost to the Department of collecting
34 the tax authorized by subsection 1 of section 9 of this act.

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

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



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

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

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

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

21 2. The Las Vegas Metropolitan Police Department shall create
22 a separate fund, deposit into that fund and account separately for
23 money received pursuant to paragraph (a) of subsection 3 of section
24 9 of this act.

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

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

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

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

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



- 1 3. This act must not be construed to repeal or otherwise affect
2 any other law or part thereof.
- 3 4. The provisions of this act are intended to provide a separate
4 method of accomplishing the objectives of this act, but not an
5 exclusive method.
- 6 5. If any provision of this act, or application thereof to any
7 person, thing or circumstance, is held invalid, the invalidity shall not
8 affect the application of the provisions of this act which can be
9 given effect without the invalid provision or application, and to this
10 end the provisions of this act are declared to be severable.
- 11 **Sec. 20.** This act becomes effective upon passage and
12 approval.

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