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EMERGENCY REQUEST OF SENATE MAJORITY LEADER

SENATE BILL NO. 551—SENATOR CANNIZZARO

MAY 27, 2019

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Referred to Committee on Finance

**SUMMARY**—Revises provisions relating to state financial administration. (BDR 32-1286)

**FISCAL NOTE:** Effect on Local Government: May have Fiscal Impact.  
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.

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AN ACT relating to state financial administration; revising provisions governing the administration of certain taxes authorized by the Clark County Crime Prevention Act of 2016 and the Clark County Sales and Use Tax Act of 2005; providing for certain proceeds from the taxes authorized by the Clark County Sales and Use Tax Act of 2005 to be used to employ and equip additional school police officers in the Clark County School District; removing the prospective expiration of the Clark County Sales and Use Tax Act of 2005 and amendments and other provisions relating thereto; eliminating certain duties of the Department of Taxation relating to the commerce tax and the payroll taxes imposed on certain businesses; continuing the existing legally operative rates of the payroll taxes imposed on certain businesses; making appropriations for certain purposes relating to school safety, early childhood education and Zoom and Victory schools; 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) A police



\* S B 5 5 1 \*

6 department is prohibited from spending the proceeds of the tax unless the  
7 expenditure has been approved by a designated body and only if the use will not  
8 replace or supplant existing funding for the police department. (Section 13 of  
9 chapter 249, Statutes of Nevada 2005, as amended by chapter 497, Statutes of  
10 Nevada 2011, p. 3158) **Section 10** of this bill authorizes 50 percent of the proceeds  
11 of the tax in excess of the amount collected during Fiscal Year 2018-2019 to be  
12 transferred each month to the Clark County School District for the purposes of  
13 employing and equipping additional school police officers. **Sections 1, 4-9, 11-22,**  
14 **26 and 27** of this bill make conforming changes to impose generally similar  
15 requirements on the Clark County School District as are imposed on police  
16 departments that receive proceeds of the tax.

17 The Clark County Sales and Use Tax Act of 2005 is set to expire on October 1,  
18 2025. (Section 23 of chapter 249, Statutes of Nevada 2005, p. 917) **Sections 23-25**  
19 **and 28** of this bill remove the prospective expiration of the Act and amendments  
20 thereto, thereby authorizing the imposition of such a tax in Clark County after  
21 October 1, 2025.

22 Existing law imposes an annual commerce tax on each business entity whose  
23 Nevada gross revenue in a fiscal year exceeds \$4,000,000, with the rate of the  
24 commerce tax based on the industry in which the business entity is primarily  
25 engaged. (NRS 363C.200, 363C.300-363C.560) Existing law also imposes: (1) a  
26 payroll tax on financial institutions and on mining companies subject to the tax on  
27 the net proceeds of minerals, with the rate of the payroll tax set at 2 percent of the  
28 amount of the wages, as defined under existing law, paid by the financial institution  
29 or mining company during each calendar quarter in connection with its business  
30 activities; and (2) a payroll tax on other business entities, with the rate of the  
31 payroll tax set at 1.475 percent of the amount of the wages, as defined under  
32 existing law but excluding the first \$50,000 thereof, paid by the business entity  
33 during each calendar quarter in connection with its business activities. (NRS  
34 363A.130, 363B.110, 612.190) However, a business entity that pays both the  
35 payroll tax and the commerce tax is entitled to a credit against the payroll tax of a  
36 certain amount of the commerce tax paid by the business entity. (NRS 363A.130,  
37 363B.110)

38 Existing law further establishes a rate adjustment procedure that is used by the  
39 Department of Taxation to determine whether the rates of the payroll taxes should  
40 be reduced in future fiscal years under certain circumstances. Under the rate  
41 adjustment procedure, on or before September 30 of each even-numbered year, the  
42 Department must determine the combined revenue from the commerce tax and the  
43 payroll taxes for the preceding fiscal year. If that combined revenue exceeds a  
44 certain threshold amount, the Department must make additional calculations to  
45 determine future reduced rates for the payroll taxes. However, any future reduced  
46 rates for the payroll taxes do not go into effect and become legally operative until  
47 July 1 of the following odd-numbered year. (NRS 360.203) This rate adjustment  
48 procedure was enacted by the Legislature during the 2015 Legislative Session and  
49 became effective on July 1, 2015. (Sections 62 and 114 of chapter 487, Statutes of  
50 Nevada 2015, pp. 2896, 2955) Since July 1, 2015, no future reduced rates for the  
51 payroll taxes have gone into effect and become legally operative based on the rate  
52 adjustment procedure. As a result, the existing legally operative rates of the payroll  
53 taxes are still 2 percent and 1.475 percent, respectively. (NRS 363A.130,  
54 363B.110)

55 **Section 39** of this bill eliminates the rate adjustment procedure used by the  
56 Department of Taxation to determine whether the rates of the payroll taxes should  
57 be reduced in any fiscal year. **Section 37** of this bill maintains and continues the  
58 existing legally operative rates of the payroll taxes at 2 percent and 1.475 percent,  
59 respectively, without any changes or reductions in the rates of those taxes pursuant  
60 to the rate adjustment procedure for any fiscal year. **Section 37** also provides that



61 the Department must not apply or use the rate adjustment procedure to determine  
62 any future reduced rates for the payroll taxes for any fiscal year. **Sections 2 and 3**  
63 of this bill make conforming changes.

64 **Sections 29-33** of this bill make appropriations for certain purposes relating to  
65 school safety. Specifically, **section 29** of this bill makes an appropriation for the  
66 costs of public schools to retain social workers or other licensed mental health  
67 workers. **Section 30** of this bill makes an appropriation for the costs of employing  
68 and equipping additional school resource officers or school police officers. **Section**  
69 **31** of this bill makes an appropriation for the costs of school safety facility  
70 improvements. **Section 32** of this bill makes an appropriation for the costs of  
71 providing threat assessments and trainings and providing mobile crisis response  
72 team services in certain counties. **Section 33** of this bill makes an appropriation to  
73 support the implementation of a program of social, emotional and academic  
74 development throughout the public schools of this State. Additionally, **section 34** of  
75 this bill makes an appropriation for early childhood education programs in public  
76 schools. Finally, **sections 35 and 36** of this bill make appropriations to provide  
77 supplemental funding for the Zoom and Victory schools programs to increase the  
78 number of schools served by such programs and supplement the services provided  
79 at such schools.

80 **Section 38** of this bill declares that the provisions of this bill are not severable  
81 and that a judicial declaration of invalidity of any portion of this bill shall be  
82 deemed to invalidate all provisions of this bill. **Section 40** of this bill expressly  
83 expires by limitation all provisions of this bill upon such a judicial declaration of  
84 invalidity.

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

1 **Section 1.** NRS 360.200 is hereby amended to read as follows:

2 360.200 The Department may exercise ~~the~~ :

3 1. *The* specific powers enumerated in this chapter ~~and, except~~  
4 *or any other law; and*

5 2. *Except* as otherwise provided ~~by~~ *in this chapter or any*  
6 *other law, may exercise* general supervision and control over the  
7 entire revenue system of the State , including , *without limitation,*  
8 the administration of the provisions of chapter 397, Statutes of  
9 Nevada 1955, as amended ~~(NRS) and codified in~~ chapter 372 ~~(NRS)~~  
10 *of NRS, or any special legislative act authorizing or providing for*  
11 *such administration by the Department.*

12 **Sec. 2.** NRS 363A.130 is hereby amended to read as follows:

13 363A.130 1. ~~Except as otherwise provided in NRS 360.203,~~  
14 ~~there~~ *There* is hereby imposed an excise tax on each employer at  
15 the rate of 2 percent of the wages, as defined in NRS 612.190, paid  
16 by the employer during a calendar quarter with respect to  
17 employment in connection with the business activities of the  
18 employer.

19 2. The tax imposed by this section:



1 (a) Does not apply to any person or other entity or any wages  
2 this State is prohibited from taxing under the Constitution, laws or  
3 treaties of the United States or the Nevada Constitution.

4 (b) Must not be deducted, in whole or in part, from any wages of  
5 persons in the employment of the employer.

6 3. Each employer shall, on or before the last day of the month  
7 immediately following each calendar quarter for which the  
8 employer is required to pay a contribution pursuant to  
9 NRS 612.535:

10 (a) File with the Department a return on a form prescribed by  
11 the Department; and

12 (b) Remit to the Department any tax due pursuant to this section  
13 for that calendar quarter.

14 4. In determining the amount of the tax due pursuant to this  
15 section, an employer is entitled to subtract from the amount  
16 calculated pursuant to subsection 1 a credit in an amount equal to 50  
17 percent of the amount of the commerce tax paid by the employer  
18 pursuant to chapter 363C of NRS for the preceding taxable year.  
19 The credit may only be used for any of the 4 calendar quarters  
20 immediately following the end of the taxable year for which the  
21 commerce tax was paid. The amount of credit used for a calendar  
22 quarter may not exceed the amount calculated pursuant to  
23 subsection 1 for that calendar quarter. Any unused credit may not be  
24 carried forward beyond the fourth calendar quarter immediately  
25 following the end of the taxable year for which the commerce tax  
26 was paid, and a taxpayer is not entitled to a refund of any unused  
27 credit.

28 5. An employer who makes a donation of money to a  
29 scholarship organization during the calendar quarter for which a  
30 return is filed pursuant to this section is entitled, in accordance with  
31 NRS 363A.139, to a credit equal to the amount authorized pursuant  
32 to NRS 363A.139 against any tax otherwise due pursuant to this  
33 section. As used in this subsection, "scholarship organization" has  
34 the meaning ascribed to it in NRS 388D.260.

35 **Sec. 3.** NRS 363B.110 is hereby amended to read as follows:

36 363B.110 1. ~~{Except as otherwise provided in NRS 360.203,~~  
37 ~~there}~~ *There* is hereby imposed an excise tax on each employer at  
38 the rate of 1.475 percent of the amount by which the sum of all the  
39 wages, as defined in NRS 612.190, paid by the employer during a  
40 calendar quarter with respect to employment in connection with the  
41 business activities of the employer exceeds \$50,000.

42 2. The tax imposed by this section:

43 (a) Does not apply to any person or other entity or any wages  
44 this State is prohibited from taxing under the Constitution, laws or  
45 treaties of the United States or the Nevada Constitution.



1 (b) Must not be deducted, in whole or in part, from any wages of  
2 persons in the employment of the employer.

3 3. Each employer shall, on or before the last day of the month  
4 immediately following each calendar quarter for which the  
5 employer is required to pay a contribution pursuant to  
6 NRS 612.535:

7 (a) File with the Department a return on a form prescribed by  
8 the Department; and

9 (b) Remit to the Department any tax due pursuant to this chapter  
10 for that calendar quarter.

11 4. In determining the amount of the tax due pursuant to this  
12 section, an employer is entitled to subtract from the amount  
13 calculated pursuant to subsection 1 a credit in an amount equal to 50  
14 percent of the amount of the commerce tax paid by the employer  
15 pursuant to chapter 363C of NRS for the preceding taxable year.  
16 The credit may only be used for any of the 4 calendar quarters  
17 immediately following the end of the taxable year for which the  
18 commerce tax was paid. The amount of credit used for a calendar  
19 quarter may not exceed the amount calculated pursuant to  
20 subsection 1 for that calendar quarter. Any unused credit may not be  
21 carried forward beyond the fourth calendar quarter immediately  
22 following the end of the taxable year for which the commerce tax  
23 was paid, and a taxpayer is not entitled to a refund of any unused  
24 credit.

25 5. An employer who makes a donation of money to a  
26 scholarship organization during the calendar quarter for which a  
27 return is filed pursuant to this section is entitled, in accordance with  
28 NRS 363B.119, to a credit equal to the amount authorized pursuant  
29 to NRS 363B.119 against any tax otherwise due pursuant to this  
30 section. As used in this subsection, "scholarship organization" has  
31 the meaning ascribed to it in NRS 388D.260.

32 **Sec. 4.** NRS 354.603 is hereby amended to read as follows:

33 354.603 1. The board of trustees of any county school  
34 district, the board of hospital trustees of any county hospital or the  
35 board of trustees of any consolidated library district or district  
36 library may establish and administer separate accounts in:

37 (a) A bank whose deposits are insured by the Federal Deposit  
38 Insurance Corporation;

39 (b) A credit union whose deposits are insured by the National  
40 Credit Union Share Insurance Fund or by a private insurer approved  
41 pursuant to NRS 678.755; or

42 (c) A savings and loan association or savings bank whose  
43 deposits if made by the State, a local government or an agency of  
44 either, are insured by the Federal Deposit Insurance Corporation, or  
45 the legal successor of the Federal Deposit Insurance Corporation,



1 ↪ for money deposited by the county treasurer which is by law to  
2 be administered and expended by those boards.

3 2. The county treasurer shall transfer the money to a separate  
4 account pursuant to subsection 1 when the following conditions are  
5 met:

6 (a) The board of trustees of the county school district, the board  
7 of hospital trustees of the county hospital or the board of trustees of  
8 the consolidated library district or district library adopts a resolution  
9 declaring an intention to establish and administer a separate account  
10 in accordance with the provisions of this section.

11 (b) The board of trustees of the county school district, the board  
12 of hospital trustees of the county hospital or the board of trustees of  
13 the consolidated library district or district library sends a certificate  
14 to the county treasurer, the county auditor, the board of county  
15 commissioners and, in the case of the board of trustees of the county  
16 school district, to the Department of Education, attested by the  
17 secretary of the board, declaring the intention of the board to  
18 establish and administer a separate account in accordance with the  
19 provisions of this section.

20 (c) The board of hospital trustees of the county hospital or the  
21 board of trustees of the consolidated library district or district library  
22 submits monthly reports, listing all transactions involving the  
23 separate account, to the county treasurer, the county auditor and the  
24 board of county commissioners. The reports must be certified by  
25 the secretary of the board. In addition, the board shall give a full  
26 account and record of all money in such an account upon request of  
27 the board of county commissioners.

28 3. The separate account of the board of trustees of the county  
29 school district established under the provisions of this section must  
30 be composed of:

31 (a) The county school district fund. ~~{; and}~~

32 (b) The county school district building and sites fund.

33 ***(c) Any other fund authorized or required by law.***

34 4. The separate account established by the board of county  
35 hospital trustees is designated the county hospital fund.

36 5. The separate account of the board of trustees of the  
37 consolidated library district or district library established under the  
38 provisions of this section must be composed of:

39 (a) The fund for the consolidated library or district library, as  
40 appropriate; and

41 (b) The capital projects fund of the consolidated library or  
42 district library, as appropriate.

43 6. No expenditures from an account may be made in excess of  
44 the balance of the account.



1 7. Such an account must support all expenditures properly  
2 related to the purpose of the fund, excluding direct payments of  
3 principal and interest on general obligation bonds, and including,  
4 but not limited to, debt service, capital projects, capital outlay and  
5 operating expenses.

6 8. The board of county commissioners, if it determines that  
7 there is clear evidence of misuse or mismanagement of money in  
8 any separate account, may order the closing of the account and the  
9 return of the money to the county treasury to be administered in  
10 accordance with existing provisions of law. The board of trustees of  
11 the county school district, the board of hospital trustees of the  
12 county hospital or the board of trustees of the consolidated library  
13 district or district library is entitled to a hearing before the board of  
14 county commissioners.

15 **Sec. 5.** NRS 387.175 is hereby amended to read as follows:

16 387.175 ~~{The}~~ *1. Except as otherwise provided in this*  
17 *section, the* county school district fund is composed of:

18 ~~{1-}~~ (a) All local taxes for the maintenance and operation of  
19 public schools.

20 ~~{2-}~~ (b) All money received from the Federal Government for  
21 the maintenance and operation of public schools.

22 ~~{3-}~~ (c) Apportionments by this State as provided in  
23 NRS 387.124.

24 ~~{4-}~~ (d) Any other receipts, including gifts, for the operation and  
25 maintenance of the public schools in the county school district.

26 *2. If the board of trustees of a county school district is*  
27 *allotted any money to employ and equip additional school police*  
28 *officers pursuant to any special legislative act, the money must be:*

29 (a) *Deposited in the appropriate fund in the manner required*  
30 *by the special legislative act; and*

31 (b) *Used only for the purposes authorized by the special*  
32 *legislative act.*

33 **Sec. 6.** NRS 387.180 is hereby amended to read as follows:

34 387.180 ~~{The}~~ *1. Except as otherwise provided in this*  
35 *section, the* board of trustees of each county school district shall pay  
36 all moneys received by it for school purposes into the county  
37 treasury at the end of each month to be placed to the credit of the  
38 county school district fund or the county school district buildings  
39 and sites fund as provided for in this chapter, except when the board  
40 of trustees of a county school district has elected to establish and  
41 administer a separate account under the provisions of NRS 354.603.

42 *2. If the board of trustees of a county school district is*  
43 *allotted any money to employ and equip additional school police*  
44 *officers pursuant to any special legislative act, the money must be:*



1 *(a) Deposited in the appropriate fund in the manner required*  
2 *by the special legislative act; and*

3 *(b) Used only for the purposes authorized by the special*  
4 *legislative act.*

5 **Sec. 7.** Section 13 of the Clark County Crime Prevention Act  
6 of 2016, being chapter 1, Statutes of Nevada 2016, 30th Special  
7 Session, at page 9, is hereby amended to read as follows:

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

16 2. A body designated pursuant to subsection 1 of section  
17 12 of this act shall submit the reports required by this section  
18 on or before:

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

40 **Sec. 8.** The Clark County Sales and Use Tax Act of 2005,  
41 being chapter 249, Statutes of Nevada 2005, at page 912, is hereby  
42 amended by adding thereto a new section to be designated as section  
43 5.5, immediately following section 5, to read as follows:

44 *Sec. 5.5. "Board of Trustees" means the Board of*  
45 *Trustees of the Clark County School District.*



1       **Sec. 9.** The Clark County Sales and Use Tax Act of 2005,  
2 being chapter 249, Statutes of Nevada 2005, at page 912, is hereby  
3 amended by adding thereto a new section to be designated as section  
4 8.5, immediately following section 8, to read as follows:

5               *Sec. 8.5. "School police officer" means a person who*  
6 *is employed or appointed to serve as a school police officer*  
7 *in the Clark County School District pursuant to*  
8 *NRS 391.281.*

9       **Sec. 10.** The Clark County Sales and Use Tax Act of 2005,  
10 being chapter 249, Statutes of Nevada 2005, at page 912, is hereby  
11 amended by adding thereto a new section to be designated as section  
12 12.5, immediately following section 12, to read as follows:

13               *Sec. 12.5. 1. During Fiscal Year 2019-2020 and*  
14 *during each fiscal year thereafter, the Department shall*  
15 *determine whether the total amount of the proceeds received*  
16 *from any sales and use tax imposed pursuant to this act*  
17 *during the preceding month exceeds the proceeds received*  
18 *from such a tax during the corresponding month of Fiscal*  
19 *Year 2018-2019. If the proceeds received in the current*  
20 *fiscal year:*

21               *(a) Do not exceed the proceeds received from the*  
22 *corresponding month of Fiscal Year 2018-2019, the amount*  
23 *determined by the State Controller pursuant to paragraph*  
24 *(b) of subsection 3 of section 14 of this act must be*  
25 *transferred as provided in paragraph (c) of subsection 3 of*  
26 *section 14 of this act.*

27               *(b) Do exceed the proceeds received from the*  
28 *corresponding month of Fiscal Year 2018-2019:*

29               *(1) The sum of the amount determined by the State*  
30 *Controller pursuant to paragraph (b) of subsection 3 of*  
31 *section 14 of this act received from such a tax during the*  
32 *corresponding month of Fiscal Year 2018-2019 and 50*  
33 *percent of the excess must be transferred as provided in*  
34 *paragraph (c) of subsection 3 of section 14 of this act.*

35               *(2) Fifty percent of the excess must be transferred to*  
36 *the Clark County School District for the purpose of*  
37 *employing and equipping additional school police officers*  
38 *pursuant to this section.*

39               2. *Except as otherwise provided in subsection 3, the*  
40 *Board of Trustees shall not approve the expenditure of the*  
41 *proceeds received by the School District pursuant to this*  
42 *section unless the expenditure:*

43               *(a) Is used to employ and equip additional school police*  
44 *officers;*

45               *(b) Conforms to all provisions of this act; and*



1           (c) *Will not replace or supplant existing funding to*  
2 *employ and equip school police officers.*

3           3. *If the Board of Trustees contracts with the Las*  
4 *Vegas Metropolitan Police Department for the provision*  
5 *and supervision of police services pursuant to NRS 391.281:*

6           (a) *The Board of Trustees shall, in the terms of the*  
7 *contract, provide for the transfer to the Las Vegas*  
8 *Metropolitan Police Department of the proceeds received by*  
9 *the School District pursuant to this section; and*

10           (b) *The body designated pursuant to section 13 of this*  
11 *act to approve expenditures by the Las Vegas Metropolitan*  
12 *Police Department shall not approve the expenditure of the*  
13 *proceeds received by the School District pursuant to this*  
14 *section unless the expenditure:*

15           (1) *Is used to employ and equip additional school*  
16 *police officers;*

17           (2) *Conforms to all provisions of this act; and*

18           (3) *Will not replace or supplant existing funding to*  
19 *employ and equip school police officers.*

20       **Sec. 11.** Section 2 of the Clark County Sales and Use Tax Act  
21 of 2005, being chapter 249, Statutes of Nevada 2005, at page 912, is  
22 hereby amended to read as follows:

23       Sec. 2. **1.** The Legislature hereby finds and declares  
24 that:

25       ~~[1-]~~ (a) Nevada continues to be the fastest-growing state  
26 in the nation, with the overwhelming majority of this  
27 population growth occurring in Clark County, which adds  
28 6,000 to 7,000 new residents each month;

29       ~~[2-]~~ (b) The increase in the number of police officers to  
30 protect the residents of Clark County has not kept pace with  
31 the explosive growth in the numbers of these residents, so,  
32 while the nation as a whole averages 2.5 police officers for  
33 each 1,000 residents, the current ratio in Clark County is now  
34 only 1.7 police officers for each 1,000 residents;

35       ~~[3-]~~ (c) The crime rate in Clark County is increasing, and  
36 so is the time it takes for police officers to respond when a  
37 resident reports a crime, while the very real threat of  
38 terrorism means that police now must assume added  
39 responsibilities for homeland security;

40       ~~[4-]~~ (d) A majority of the voters in Clark County  
41 approved at the November 2, 2004, General Election  
42 Advisory Question No. 9, indicating their support for an  
43 increase in the sales tax of up to one-half of 1 percent for the  
44 purpose of employing and equipping more police officers to  
45 protect the residents of Clark County;



1 ~~{5.}~~ (e) It is intended that 80 percent of any additional  
2 police officers employed and equipped pursuant to this act be  
3 assigned to uniform operations for marked patrol units in the  
4 community and for the control of traffic; *and*

5 ~~{6.}~~ (f) It is further intended that each police department  
6 that receives proceeds from any sales and use tax imposed  
7 pursuant to this act *and allocated among the police*  
8 *departments within Clark County pursuant to section 9 of*  
9 *this act* establish a program that promotes community  
10 participation in protecting the residents of the community that  
11 includes, without limitation:

12 ~~{(a)}~~ (1) A written policy of the department that sets forth  
13 its position on providing law enforcement services oriented  
14 toward the involvement of residents of the community;

15 ~~{(b)}~~ (2) The provision of training for all police officers  
16 employed by the department that includes, without limitation,  
17 training related to:

18 ~~{(1)}~~ (I) Methods that may be used to analyze,  
19 respond to and solve problems commonly confronted by  
20 police officers in the community;

21 ~~{(2)}~~ (II) The cultural and racial diversity of the  
22 residents of the community;

23 ~~{(3)}~~ (III) The proper utilization of community  
24 resources, such as local housing authorities, public utilities  
25 and local public officials, that are available to assist in  
26 providing law enforcement services; and

27 ~~{(4)}~~ (IV) Issues concerning not only the prevention  
28 of crime, but also concerning improving the quality of life for  
29 the residents of the community; and

30 ~~{(e)}~~ (3) The formation of partnerships with the residents  
31 of the community and public and private agencies and  
32 organizations to address mutual concerns related to the  
33 provision of law enforcement services. ~~{}~~

34 ~~7. A}~~

35 2. *The Legislature hereby further finds and declares*  
36 *that:*

37 (a) *The Clark County School District is one of the*  
38 *largest school districts in the nation when measured either*  
39 *by enrollment or geographic area, and its enrollment of over*  
40 *320,000 pupils generally ranks as the fifth largest school*  
41 *district by enrollment in the nation and its geographic area*  
42 *of almost 8,000 square miles generally ranks as the seventh*  
43 *largest school district by geographic area in the continental*  
44 *United States;*



1 (b) A safe and secure environment in the public schools  
2 and other facilities in the Clark County School District is  
3 necessary and essential for the School District to fulfill its  
4 educational mission and successfully teach, instruct and  
5 educate the pupils enrolled in the School District;

6 (c) There are substantial dangers and threats to the  
7 safety of the public schools and other facilities in the Clark  
8 County School District, such as school violence, illegal  
9 weapons, illicit drugs and inappropriate and unlawful  
10 sexual conduct, that have become more frequent and severe,  
11 more difficult to police and more challenging in terms of  
12 providing effective and timely responses by the limited and  
13 overextended resources of the school police officers in the  
14 School District; and

15 (d) It is therefore necessary and essential for the  
16 protection of the safety of the public schools and other  
17 facilities in the Clark County School District to employ and  
18 equip additional school police officers in the School District  
19 as provided by this act.

20 3. The Legislature hereby further finds and declares  
21 that a general law cannot be made applicable to the purposes,  
22 objects, powers, rights, privileges, immunities, liabilities,  
23 duties and disabilities provided in this act because of ~~the~~ :

24 (a) The demographic, economic and geographic diversity  
25 of the local governments ~~of~~ and school districts in this State  
26 ~~is, the~~; and

27 (b) The special and unique growth patterns, ~~occurring in~~  
28 ~~Clark County and the special~~ financial conditions  
29 ~~experienced~~ and dangers and threats to the safety of the  
30 public in Clark County and the safety of the public schools  
31 and other facilities in the Clark County ~~related to~~ School  
32 District, and the corresponding challenges in providing  
33 effective and timely police protection under those special  
34 and unique circumstances, which:

35 (I) Are not reasonably comparable to anywhere else  
36 in this State; and

37 (2) Create the ongoing need to employ and equip  
38 more ~~police officers; and~~

39 ~~8. The~~ :

40 (I) Police officers for the protection of the safety  
41 of the public in Clark County, as the most populous county  
42 in this State; and

43 (II) School police officers for the protection of the  
44 safety of the public schools and other facilities in the Clark  
45 County School District, as the largest school district in this



1 *State in terms of enrollment and one of the largest school*  
2 *districts in the nation in terms of enrollment and geographic*  
3 *area.*

4 *4. The Legislature hereby further finds and declares*  
5 *that the* powers, rights, privileges, immunities, liabilities,  
6 duties and disabilities provided in this act *must* comply in all  
7 respects with any requirement or limitation pertaining thereto  
8 and imposed by any constitutional provisions.

9 **Sec. 12.** Section 3 of the Clark County Sales and Use Tax Act  
10 of 2005, being chapter 249, Statutes of Nevada 2005, at page 914, is  
11 hereby amended to read as follows:

12 Sec. 3. Except as otherwise provided in this act or  
13 unless the context otherwise requires, terms used or referred  
14 to in this act have the meanings ascribed to them in chapter  
15 374 of NRS, as from time to time amended, but the  
16 definitions in sections 4 to ~~8.~~ 8.5, inclusive, of this act,  
17 unless the context otherwise requires, govern the construction  
18 of this act.

19 **Sec. 13.** Section 9 of the Clark County Sales and Use Tax Act  
20 of 2005, being chapter 249, Statutes of Nevada 2005, at page 914, is  
21 hereby amended to read as follows:

22 Sec. 9. 1. The Board may enact an ordinance  
23 imposing a local sales and use tax *pursuant to this act. If the*  
24 *Board enacts or has enacted such an ordinance, the*  
25 *proceeds received from the tax authorized pursuant to this*  
26 *section must be used* to employ and equip additional ~~police~~

27  
28 (a) *Police* officers for the Boulder City Police  
29 Department, Henderson Police Department, Las Vegas  
30 Metropolitan Police Department, Mesquite Police Department  
31 and North Las Vegas Police Department.

32 (b) *School police officers for the Clark County School*  
33 *District pursuant to section 12.5 of this act.*

34 2. Before enacting such an ordinance, the Board shall  
35 hold a public hearing to present its plan for implementing the  
36 local sales and use tax.

37 3. The proceeds *received* from the tax authorized  
38 pursuant to this section, including interest and other income  
39 earned thereon, must be:

40 (a) Allocated *as follows:*

41 (1) *Subject to the limitations set forth in section 12.5*  
42 *of this act,* among the police departments within the County  
43 in the same ratio that the population served by each  
44 department bears to the total population of the County. As  
45 used in this ~~paragraph,~~ *subparagraph,* “population” means



1 the estimated annual population determined pursuant to  
2 NRS 360.283.

3 *(2) To the Clark County School District pursuant to*  
4 *section 12.5 of this act.*

5 (b) Used only as approved pursuant to section *12.5 or 13*  
6 of this act and only for the purposes set forth in this section *or*  
7 *section 12.5 of this act* unless the Legislature changes the  
8 use. ~~{The}~~

9 *4. If the Board wants to change the uses for the*  
10 *proceeds received from the tax and allocated among the*  
11 *police departments within the County, the Board shall,*  
12 before submitting to the Legislature any request to change the  
13 uses for ~~{the}~~ *such* proceeds *received* from the tax, submit an  
14 advisory question to the voters of the County pursuant to  
15 NRS 295.230, asking whether the uses for ~~{the}~~ *such*  
16 proceeds *received* from the tax should be so changed. The  
17 Board shall not submit such a request to the Legislature if a  
18 majority of the voters in the County disapprove the proposed  
19 change.

20 **Sec. 14.** Section 13 of the Clark County Sales and Use Tax  
21 Act of 2005, being chapter 249, Statutes of Nevada 2005, as  
22 amended by chapter 497, Statutes of Nevada 2011, at page 3158, is  
23 hereby amended to read as follows:

24 Sec. 13. 1. A police department shall not expend  
25 proceeds received from any sales and use tax imposed  
26 pursuant to this act *and allocated among the police*  
27 *departments within the County pursuant to section 9 of this*  
28 *act* unless the expenditure has been approved by the body  
29 designated pursuant to this section for the approval of  
30 expenditures of that police department. The body designated  
31 pursuant to this section must approve the expenditure of the  
32 proceeds by the police department if it determines that:

33 (a) The proposed use of the money conforms to all  
34 provisions of this act; and

35 (b) The proposed use will not replace or supplant existing  
36 funding for the police department.

37 2. The body designated to approve an expenditure for:

38 (a) The Boulder City Police Department is the City  
39 Council of the City of Boulder City;

40 (b) The Henderson Police Department is the City Council  
41 of the City of Henderson;

42 (c) The Las Vegas Metropolitan Police Department is the  
43 Metropolitan Police Committee on Fiscal Affairs;

44 (d) The Mesquite Police Department is the City Council  
45 of the City of Mesquite; and





1 (e) The North Las Vegas Police Department is the City  
2 Council of the City of North Las Vegas.

3 3. In determining that a proposed use meets the  
4 requirement set forth in paragraph (b) of subsection 1, a body  
5 designated pursuant to subsection 2 must find that either:

6 (a) The amount approved for expenditure by the body for  
7 the fiscal year for the support of the police department, not  
8 including any money received or expended pursuant to this  
9 act, is equal to or greater than the amount approved for  
10 expenditure in the immediately preceding fiscal year for the  
11 support of the police department; or

12 (b) The amount approved for expenditure by the body for  
13 the fiscal year for the support of the police department, not  
14 including any money received or expended pursuant to this  
15 act, is less than the amount approved for expenditure in the  
16 immediately preceding fiscal year for the support of the  
17 police department and the body projects a decrease in its  
18 receipt of revenue in that fiscal year from consolidated taxes  
19 and property taxes of more than 2 percent from its base fiscal  
20 year.

21 4. If a body designated pursuant to subsection 2 makes a  
22 finding pursuant to subsection 3, the body shall adopt a  
23 resolution setting forth the finding and the reasons therefor. If  
24 the finding is made pursuant to paragraph (b) of subsection 3,  
25 the finding must include, without limitation, all facts  
26 supporting the projection of a decrease in revenue.

27 5. If a body designated pursuant to subsection 2 does not  
28 make a finding pursuant to subsection 3 for a fiscal year on or  
29 before July 1 of that fiscal year, the body shall retain the  
30 proceeds received for that fiscal year from any sales and use  
31 tax imposed pursuant to this act *and allocated among the*  
32 *police departments within the County pursuant to section 9*  
33 *of this act* in the special revenue fund created by the body  
34 pursuant to section 17 of this act for use pursuant to this  
35 section. Any other body designated pursuant to subsection 2  
36 which makes a finding pursuant to subsection 3 for that fiscal  
37 year may apply to the County Treasurer requesting approval  
38 for the use by the police department for which the other body  
39 approves expenditures of any portion of those proceeds in  
40 accordance with the provisions of this section.

41 6. The County Treasurer, upon receiving a request  
42 pursuant to subsection 5 and proper documentation of  
43 compliance with the provisions of this section, shall provide  
44 written notice to the designated body which failed to make a  
45 finding pursuant to subsection 3 that it is required to transfer





1 from the special revenue fund created by the body pursuant to  
2 section 17 of this act to the County Treasurer such amount of  
3 the proceeds received for that fiscal year from any sales and  
4 use tax imposed pursuant to this act *and allocated among the*  
5 *police departments within the County pursuant to section 9*  
6 *of this act*, as approved by the County Treasurer for use by  
7 the designated body that submitted the request.

8 7. Notwithstanding the provisions of subsection 3 of  
9 section 17 of this act, a designated body that receives written  
10 notice from the County Treasurer pursuant to subsection 6  
11 shall transfer all available required money to the County  
12 Treasurer as soon as practicable following its receipt of any  
13 portion of the proceeds. Upon receipt of the money, the  
14 County Treasurer shall transfer the money to the designated  
15 body that submitted the request, which shall deposit the  
16 money in the special revenue fund created by that designated  
17 body pursuant to section 17 of this act.

18 8. As used in this section, "base fiscal year" means, with  
19 respect to a body designated pursuant to subsection 2, Fiscal  
20 Year 2009-2010, except that:

21 (a) If, in any subsequent fiscal year, the amount approved  
22 for expenditure by the body for that subsequent fiscal year for  
23 the support of the police department, not including any  
24 money received or expended pursuant to this act, exceeds by  
25 more than 2 percent the amount approved for expenditure in  
26 Fiscal Year 2009-2010, the base fiscal year for that body  
27 becomes the most recent of such subsequent fiscal years.

28 (b) If the base fiscal year is revised pursuant to paragraph  
29 (a) and, in any subsequent fiscal year, the amount approved  
30 for expenditure by the body for that subsequent fiscal year for  
31 the support of the police department, not including any  
32 money received or expended pursuant to this act, is equal to  
33 or less than the amount approved for expenditure in Fiscal  
34 Year 2009-2010, the base fiscal year for that body becomes  
35 Fiscal Year 2009-2010 but is subject to subsequent revision  
36 pursuant to paragraph (a).

37 **Sec. 15.** Section 13.3 of the Clark County Sales and Use Tax  
38 Act of 2005, being chapter 249, Statutes of Nevada 2005, as added  
39 by chapter 1, Statutes of Nevada 2013, 27th Special Session, at page  
40 2, is hereby amended to read as follows:

41 Sec. 13.3. 1. The provisions of paragraph (b) of  
42 subsection 1 and subsections 3 to 8, inclusive, of section 13  
43 of this act do not apply to any expenditure of proceeds  
44 *received* from any sales and use tax imposed pursuant to this  
45 act on or after July 1, 2013, but before July 1, 2016 **H**, *and*



1 *allocated among the police departments within the County*  
2 *pursuant to section 9 of this act.*

3 2. In addition to the requirements of section 13.5 of this  
4 act:

5 (a) The periodic reports required by that section must  
6 include, with respect to the period covered by the report, a  
7 separate detailed description of the expenditure of any  
8 proceeds *received* from the sales and use tax imposed  
9 pursuant to this act *and allocated among the police*  
10 *departments within the County pursuant to section 9 of this*  
11 *act* as a result of the provisions of subsection 1; and

12 (b) A governing body that is required to submit a report  
13 pursuant to section 13.5 of this act shall submit a copy of the  
14 separate detailed description required by paragraph (a) for the  
15 period covered by the report to the Director of the Legislative  
16 Counsel Bureau for transmittal to the Interim Finance  
17 Committee on or before the date by which the governing  
18 body is required to submit the report for that period to the  
19 Department pursuant to section 13.5 of this act.

20 **Sec. 16.** Section 13.5 of the Clark County Sales and Use Tax  
21 Act of 2005, being chapter 249, Statutes of Nevada 2005, as  
22 amended by chapter 497, Statutes of Nevada 2011, at page 3160, is  
23 hereby amended to read as follows:

24 Sec. 13.5. 1. Any governing body that has approved  
25 expenditures pursuant to section *12.5 or* 13 of this act shall  
26 submit to the Department the periodic reports required  
27 pursuant to this section and such other information relating to  
28 the provisions of this act as may be requested by the  
29 Department.

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

32 (a) On or before:

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

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

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

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

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

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



1 (a) The total proceeds received by the respective police  
2 department *or the Clark County School District, as*  
3 *applicable*, from the sales and use tax imposed pursuant to  
4 this act. ~~§~~

5 (b) A detailed description of the use of the proceeds,  
6 including, without limitation:

7 (1) The total expenditures made by the respective  
8 police department *or the Clark County School District, as*  
9 *applicable*, from the sales and use tax imposed pursuant to  
10 this act. ~~§~~

11 (2) The total number of police officers hired by the  
12 police department ~~and~~ *or the total number of school police*  
13 *officers hired by the Clark County School District, as*  
14 *applicable*, the number of those officers that are filling  
15 authorized, funded positions for new officers ~~§~~ *within the*  
16 *respective police department or the Clark County School*  
17 *District, as applicable*, and *demographic information*  
18 *regarding those officers reported in a manner consistent*  
19 *with the current policies of the respective police department*  
20 *or the Clark County School District, as applicable,*  
21 *concerning the reporting of such information.*

22 (3) A detailed analysis of the manner in which each  
23 expenditure:

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

25 (II) Does not replace or supplant funding which  
26 existed before October 1, 2005, for the police department ~~§~~  
27 ~~and~~ *or which existed before July 1, 2019, for school police*  
28 *officers for the Clark County School District, as applicable.*

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

31 4. The Department may review and investigate the  
32 reports submitted pursuant to this section and the expenditure  
33 of any proceeds pursuant to section *12.5 or* 13 of this act.

34 **Sec. 17.** Section 14 of the Clark County Sales and Use Tax  
35 Act of 2005, being chapter 249, Statutes of Nevada 2005, as  
36 amended by chapter 387, Statutes of Nevada 2009, at page 2097, is  
37 hereby amended to read as follows:

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

42 2. The Department shall deposit the payments with the  
43 State Treasurer for credit to the Sales and Use Tax Account in  
44 the State General Fund.



1           3. ~~[The]~~ *Except as otherwise provided in section 12.5 of*  
2 *this act, the* State Controller, acting upon the collection data  
3 furnished by the Department, shall monthly:

4           (a) Transfer from the Sales and Use Tax Account to the  
5 appropriate account in the State General Fund 1.75 percent of  
6 all fees, taxes, interest and penalties collected pursuant to this  
7 act during the preceding month as compensation to the State  
8 for the cost of collecting the tax.

9           (b) Determine the amount equal to all fees, taxes, interest  
10 and penalties collected in or for the County pursuant to this  
11 act during the preceding month, less the amount transferred to  
12 the State General Fund pursuant to paragraph (a).

13           (c) Transfer the amount determined pursuant to paragraph  
14 (b) to the Intergovernmental Fund and remit the money to the  
15 County Treasurer.

16 **Sec. 18.** Section 15 of the Clark County Sales and Use Tax  
17 Act of 2005, being chapter 249, Statutes of Nevada 2005, at page  
18 916, is hereby amended to read as follows:

19           Sec. 15. The Department may redistribute any proceeds  
20 *received* from the tax, interest or penalty collected pursuant to  
21 this act which is determined to be improperly distributed ~~[ ]~~ *to*  
22 *the respective police departments within the County or the*  
23 *Clark County School District*, but no such redistribution may  
24 be made as to amounts originally distributed more than 6  
25 months before the date on which the Department obtains  
26 knowledge of the improper distribution.

27 **Sec. 19.** Section 16 of the Clark County Sales and Use Tax  
28 Act of 2005, being chapter 249, Statutes of Nevada 2005, at page  
29 917, is hereby amended to read as follows:

30           Sec. 16. 1. The County Treasurer shall deposit money  
31 received from the State Controller pursuant to ~~[paragraph (e)~~  
32 ~~of subsection 3 of]~~ section *12.5 or* 14 of this act into the  
33 County Treasury for credit to a fund created for the use of the  
34 proceeds *received* from the tax authorized by this act.

35           2. The fund of the County created for the use of the  
36 proceeds *received* from the tax authorized by this act must be  
37 accounted for as a separate fund and not as a part of any other  
38 fund.

39           3. The County Treasurer upon receipt of the money  
40 remitted to him or her pursuant to this section shall distribute  
41 it to the appropriate accounts in accordance with the  
42 allotments established pursuant to section 9 *or 12.5* of this  
43 act.



1       **Sec. 20.** Section 17 of the Clark County Sales and Use Tax  
2 Act of 2005, being chapter 249, Statutes of Nevada 2005, at page  
3 917, is hereby amended to read as follows:

4           Sec. 17. 1. *To carry out the provisions of this act:*

5           (a) The City Treasurers of Boulder City, Henderson,  
6 Mesquite and North Las Vegas and the Las Vegas  
7 Metropolitan Police Department shall deposit the money  
8 received from the County Treasurer pursuant to ~~subsection 3~~  
9 ~~of~~ section 16 of this act into a special revenue fund created  
10 for the use of the proceeds *received* from the tax authorized  
11 by this act ~~and~~ *and allocated among the police departments*  
12 *within the County pursuant to section 9 of this act.*

13           (b) *If, pursuant to NRS 387.170, the Board of Trustees:*

14           (1) *Has elected to establish and administer a separate*  
15 *account as the County School District Fund pursuant to*  
16 *NRS 354.603, the Board of Trustees shall:*

17           (I) *Create a special revenue fund for the use of*  
18 *the proceeds received from the tax authorized by this act*  
19 *and allocated to the Clark County School District pursuant*  
20 *to section 12.5 of this act; and*

21           (II) *Deposit the money received from the County*  
22 *Treasurer pursuant to section 16 of this act into the special*  
23 *revenue fund.*

24           (2) *Has not elected to establish and administer a*  
25 *separate account as the County School District Fund*  
26 *pursuant to NRS 354.603, the County Treasurer shall:*

27           (I) *Create a special revenue fund for the use of*  
28 *the proceeds received from the tax authorized by this act*  
29 *and allocated to the School District pursuant to section 12.5*  
30 *of this act; and*

31           (II) *Deposit the money received by the County*  
32 *Treasurer pursuant to section 16 of this act into the special*  
33 *revenue fund.*

34           2. Each special revenue fund created for the use of the  
35 proceeds *received* from the tax authorized by this act pursuant  
36 to subsection 1 must be accounted for as a separate fund and  
37 not as a part of any other fund.

38           3. Interest earned on a special revenue fund created  
39 pursuant to subsection 1 must be credited to the fund. The  
40 money in each such fund must remain in the fund and must  
41 not revert to the County Treasury *or the County School*  
42 *District Fund, as applicable,* at the end of any fiscal year.



1       **Sec. 21.** Section 20 of the Clark County Sales and Use Tax  
2 Act of 2005, being chapter 249, Statutes of Nevada 2005, at page  
3 917, is hereby amended to read as follows:

4           Sec. 20. In a proceeding arising from an ordinance  
5 imposing a tax pursuant to this act, the Department may act  
6 for and on behalf of the County ~~{} or the Clark County~~  
7 *School District, as appropriate for the proceeding.*

8       **Sec. 22.** Section 21 of the Clark County Sales and Use Tax  
9 Act of 2005, being chapter 249, Statutes of Nevada 2005, at page  
10 917, is hereby amended to read as follows:

11           Sec. 21. 1. The powers conferred by this act are in  
12 addition and supplemental to, and not in substitution for, the  
13 powers conferred by any other law and the limitations  
14 imposed by this act do not affect the powers conferred by any  
15 other law.

16           2. This act must not be construed to prevent the exercise  
17 of any power granted by any other law to the County *or the*  
18 *Clark County School District, as applicable*, or any officer,  
19 agent or employee of the County ~~{} or the Clark County~~  
20 *School District, as applicable.*

21           3. This act must not be construed to repeal or otherwise  
22 affect any other law or part thereof ~~{} , except that if there is~~  
23 *any conflict between the specific provisions of this act and*  
24 *the general provisions of any other law or part thereof, the*  
25 *specific provisions of this act control.*

26           4. This act is intended to provide a separate method of  
27 accomplishing the objectives of the act, but not an exclusive  
28 method.

29           5. If any provision of this act, or application thereof to  
30 any person, thing or circumstance, is held invalid, the  
31 invalidity shall not affect the provisions or application of this  
32 act which can be given effect without the invalid provision or  
33 application, and to this end the provisions of this act are  
34 declared to be severable.

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

37           Sec. 23. ~~{} {}~~ This act becomes effective:

38           ~~{} (a) 1.~~ Upon passage and approval for the purposes of  
39 enacting ordinances and performing any other preparatory  
40 administrative tasks that are necessary to carry out the  
41 provisions of this act; and

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

43           ~~{} 2.—This act expires by limitation on October 1, 2025. }~~



1       **Sec. 24.** Section 23 of chapter 545, Statutes of Nevada 2007,  
2 at page 3428, is hereby amended to read as follows:

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

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

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

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

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

15       **Sec. 25.** Section 28 of chapter 387, Statutes of Nevada 2009,  
16 at page 2104, is hereby amended to read as follows:

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

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

21           3. Section 17 of this act becomes effective on July 1,  
22 2011.

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

25           ~~—5.]~~ Section 25 of this act expires by limitation on  
26 September 30, 2027.

27           ~~[6.]~~ 5. Sections 7 and 9 of this act expire by limitation  
28 on September 30, 2029.

29           ~~[7.]~~ 6. Sections 8 and 10 of this act become effective on  
30 October 1, 2029.

31       **Sec. 26.** Section 3.5 of chapter 1, Statutes of Nevada 2013,  
32 27th Special Session, at page 3, is hereby amended to read as  
33 follows:

34           Sec. 3.5. 1. If the increase in the rate of the tax  
35 authorized by section 3 of this act is enacted pursuant to that  
36 section, the County Treasurer of Clark County shall not make  
37 any allotment to a police department pursuant to section 9 of  
38 the Clark County Sales and Use Tax Act of 2005 of any  
39 portion of the proceeds of the increase *allocated among the*  
40 *police departments within Clark County pursuant to section*  
41 *9 of the Clark County Sales and Use Tax Act of 2005*, unless  
42 the County Treasurer is satisfied that the police department  
43 will meet the requirements of subsection 1 of section 3.7 of  
44 this act.





1           2. If the County Treasurer determines pursuant to  
2 subsection 1 that an allotment will not be made to a police  
3 department, any other police department may apply to the  
4 County Treasurer requesting approval for the use by the  
5 requesting police department of the unused allotment. If  
6 the County Treasurer is satisfied that the requesting police  
7 department will meet the requirements of subsection 1 of  
8 section 3.7 of this act, the County Treasurer shall make the  
9 requested allotment to the requesting police department.

10       **Sec. 27.** Section 3.7 of chapter 1, Statutes of Nevada 2013,  
11 27th Special Session, at page 3, is hereby amended to read as  
12 follows:

13           Sec. 3.7. 1. A police department shall not expend any  
14 portion of an allotment made to it by the County Treasurer  
15 pursuant to section 3.5 of this act to employ and equip  
16 additional police officers unless:

17           (a) The police department employs and equips an equal  
18 number of police officers in unfilled budgeted positions for  
19 police officers using money other than the proceeds of the  
20 increase in the rate of the tax authorized by section 3 of this  
21 act ~~§~~ *and allocated among the police departments within*  
22 *Clark County pursuant to section 9 of the Clark County*  
23 *Sales and Use Tax Act of 2005;* or

24           (b) If, based on the number of budgeted positions for  
25 police officers in the police department for the 2013-2014  
26 fiscal year, the police department does not have a sufficient  
27 number of unfilled budgeted positions for police officers to  
28 match all of the positions that are available for funding with  
29 the proceeds of the increase in the rate of the tax authorized  
30 by section 3 of this act ~~§~~ *and allocated among the police*  
31 *departments within Clark County pursuant to section 9 of*  
32 *the Clark County Sales and Use Tax Act of 2005,* the police  
33 department applies for and is granted a waiver from the  
34 requirements of paragraph (a) by the Committee on Local  
35 Government Finance.

36           2. The Committee on Local Government Finance shall,  
37 on or before September 1 of each year, submit a report to the  
38 Legislative Commission that sets forth the number of waivers  
39 granted by the Committee pursuant to this section during the  
40 immediately preceding fiscal year and the reasons for each  
41 such waiver.

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

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





1     **Sec. 29.** 1. There is hereby appropriated from the State  
2 General Fund to the School Safety Account the sum of \$2,500,000  
3 for the Fiscal Year 2019-2020.

4     2. The Department of Education shall transfer money from the  
5 appropriation made by subsection 1 to school districts and charter  
6 schools for block grants for contract or employee social workers or  
7 other licensed mental health workers in schools with identified  
8 needs. The money must not be used for administrative expenditures  
9 of the Department of Education.

10    3. For purposes of the allocations of sums for the block grant  
11 program described in subsection 2, eligible licensed social workers  
12 or other mental health workers include the following:

- 13    (a) Licensed Clinical Social Worker;
- 14    (b) Social Worker;
- 15    (c) Social Worker Intern with Supervision;
- 16    (d) Clinical Psychologist;
- 17    (e) Psychologist Intern with Supervision;
- 18    (f) Marriage and Family Therapist;
- 19    (g) Mental Health Counselor;
- 20    (h) Community Health Worker;
- 21    (i) School-Based Health Centers; and
- 22    (j) Licensed Nurse.

23    4. The money appropriated by subsection 1 must be expended  
24 in accordance with NRS 353.150 to 353.246, inclusive, concerning  
25 the allotment, transfer, work program and budget. Transfers to and  
26 allotments from must be allowed and made in accordance with NRS  
27 353.215 to 353.225, inclusive, after separate consideration of the  
28 merits of each request.

29    5. Any remaining balance of the transfer made by subsection 2  
30 for Fiscal Year 2019-2020 may be carried forward for Fiscal Year  
31 2020-2021, must not be committed for expenditure after June 30,  
32 2021, and does not revert to the State General Fund.

33     **Sec. 30.** 1. There is hereby appropriated from the State  
34 General Fund to the School Safety Account the following sums:

|   |             |
|---|-------------|
| 35     For the Fiscal Year 2019-2020..... | \$1,500,000 |
| 36     For the Fiscal Year 2020-2021..... | \$4,000,000 |

37    2. The Department of Education shall transfer from the  
38 appropriation made by subsection 1 to provide grants to public  
39 schools to employ and equip school resource officers or school  
40 police officers in schools with identified needs on the basis of data  
41 relating to school discipline, violence, climate and vulnerability and  
42 the ability of the public school to hire school resource officers or  
43 school police officers. The money must not be used for  
44 administrative expenditures of the Department of Education.



1 3. The money transferred pursuant to subsection 2:

2 (a) Must be accounted for separately from any other money  
3 received by the school districts and charter schools of this State and  
4 used only for the purposes specified in subsection 2.

5 (b) May not be used to settle or arbitrate disputes between a  
6 recognized organization representing employees of a school district  
7 and the school district, or to settle any negotiations.

8 (c) May not be used to adjust the district-wide schedules of  
9 salaries and benefits of the employees of a school district.

10 4. Any remaining balance of the sums transferred by  
11 subsection 1 for Fiscal Year 2019-2020 and Fiscal Year 2020-2021  
12 must not be committed for expenditure after June 30 of each fiscal  
13 year and must be reverted to the State General Fund on or before  
14 September 18, 2020, and September 17, 2021, for each fiscal year  
15 respectively.

16 **Sec. 31.** 1. There is hereby appropriated from the State  
17 General Fund to the School Safety Account the sum of \$17,500,000  
18 for the Fiscal Year 2020-2021.

19 2. The Department of Education shall transfer from the  
20 appropriation made by subsection 1 to provide grants utilizing a  
21 competitive grant process based on demonstrated need, within the  
22 limits of legislative appropriation, to school districts in counties  
23 whose population is less than 100,000 and to charter schools for  
24 school safety facility improvements.

25 3. Any remaining balance of the appropriation made by  
26 subsection 1, including any such money added from the previous  
27 fiscal year, must not be committed for expenditure after June 30,  
28 2021, and must be reverted to the State General Fund on or before  
29 September 17, 2021.

30 **Sec. 32.** 1. There is hereby appropriated from the State  
31 General Fund to the School Safety Account the following sums:

32 For the Fiscal Year 2019-2020 ..... \$145,000  
33 For the Fiscal Year 2020-2021 ..... \$145,000

34 2. The money appropriated by subsection 1 must be used by  
35 the Department of Education to provide threat assessments and  
36 trainings and to provide mobile crisis response team services in  
37 counties whose population is less than 100,000.

38 3. Any remaining balance of the money appropriated by  
39 subsection 1 for Fiscal Year 2019-2020 and Fiscal Year 2020-2021  
40 must not be committed for expenditure after June 30 of each fiscal  
41 year and must be reverted to the State General Fund on or before  
42 September 18, 2020, and September 17, 2021, for each fiscal year  
43 respectively.



1       **Sec. 33.** 1. There is hereby appropriated from the State  
2 General Fund to the School Safety Account the following sums:

- 3           For the Fiscal Year 2019-2020 ..... \$2,000,000
- 4           For the Fiscal Year 2020-2021 ..... \$2,700,000

5       2. The money appropriated by subsection 1 must be used by  
6 the Department of Education to support the implementation of a  
7 program of social, emotional and academic development throughout  
8 the public schools in this State, including, without limitation, the  
9 development and implementation of a strategic plan to carry out full  
10 implementation of such programs within 5 years.

11       3. Any remaining balance of the transfer made by subsection 1  
12 for Fiscal Year 2019-2020 must be added to the money transferred  
13 for Fiscal Year 2020-2021 and may be expended as that money is  
14 expended. Any remaining balance of the transfer made by  
15 subsection 1 for Fiscal Year 2020-2021, including any such money  
16 added from the previous fiscal year, must not be committed for  
17 expenditure after June 30, 2021, and must be reverted to the State  
18 General Fund on or before September 17, 2021.

19       **Sec. 34.** 1. There is hereby appropriated from the State  
20 General Fund to the Other State Education Programs Account in the  
21 State General Fund the following sums:

- 22           For the Fiscal Year 2019-2020 ..... \$2,000,000
- 23           For the Fiscal Year 2020-2021 ..... \$2,000,000

24       2. The Department of Education shall use the money  
25 appropriated by subsection 1 for competitive state grants to school  
26 districts and charter schools for early childhood education programs.

27       3. Any remaining balance of the sums transferred by  
28 subsection 1 for Fiscal Year 2019-2020 and Fiscal Year 2020-2021  
29 must not be committed for expenditure after June 30 of each fiscal  
30 year and must be reverted to the State General Fund on or before  
31 September 18, 2020, and September 17, 2021, for each fiscal year  
32 respectively.

33       **Sec. 35.** 1. There is hereby appropriated from the State  
34 General Fund to the Account for Programs for Innovation and the  
35 Prevention of Remediation created by NRS 387.1247 the following  
36 sums:

- 37           For the Fiscal Year 2019-2020 ..... \$15,875,000
- 38           For the Fiscal Year 2020-2021 ..... \$15,875,000

39       2. The Department of Education shall use the amount  
40 determined in subsection 1 to carry out the provisions of section 1 of  
41 Senate Bill No. 467 of this session by providing supplemental grants  
42 of money to the State Public Charter School Authority and the  
43 school districts to include additional schools within the program  
44 created by section 1 of Senate Bill No. 467 of this session and  
45 supplement the services provided at such schools. The board of



1 trustees of a school district and the State Public Charter School  
2 Authority may submit an application to the Department on a form  
3 prescribed by the Department.

4 3. Any remaining balance of the transfers made by subsection  
5 2 for Fiscal Year 2019-2020 must be added to the money transferred  
6 for Fiscal Year 2020-2021 and may be expended as that money is  
7 expended. Any remaining balance of the transfers made pursuant to  
8 subsection 2 for Fiscal Year 2020-2021, including any money added  
9 from the previous fiscal year, must not be committed for  
10 expenditure after June 30, 2021, and must be reverted to the State  
11 General Fund on or before September 17, 2021.

12 **Sec. 36.** 1. There is hereby appropriated from the State  
13 General Fund to the Account for Programs for Innovation and the  
14 Prevention of Remediation created by NRS 387.1247 the following  
15 sums:

|    |                                    |              |
|----|------------------------------------|--------------|
| 16 | For the Fiscal Year 2019-2020..... | \$15,875,000 |
| 17 | For the Fiscal Year 2020-2021..... | \$15,875,000 |

18 2. The Department of Education shall use the amount  
19 determined in subsection 1 to carry out the provisions of section 2 of  
20 Senate Bill No. 467 of this session by providing supplemental grants  
21 of money to the State Public Charter School Authority and the  
22 school districts to include additional schools within the program  
23 created by section 2 of Senate Bill No. 467 of this session and  
24 supplement the services provided at such schools. The board of  
25 trustees of a school district and the State Public Charter School  
26 Authority may submit an application to the Department on a form  
27 prescribed by the Department.

28 3. Any remaining balance of the transfers made by subsection  
29 2 for Fiscal Year 2019-2020 must be added to the money transferred  
30 for Fiscal Year 2020-2021 and may be expended as that money is  
31 expended. Any remaining balance of the transfers made pursuant to  
32 subsection 2 for Fiscal Year 2020-2021, including any money added  
33 from the previous fiscal year, must not be committed for  
34 expenditure after June 30, 2021, and must be reverted to the State  
35 General Fund on or before September 17, 2021.

36 **Sec. 37.** 1. The Legislature hereby finds and declares that the  
37 purpose and intent of this act is to maintain and continue the  
38 existing legally operative rates of the taxes imposed pursuant to  
39 NRS 363A.130 and 363B.110, at 2 percent and 1.475 percent,  
40 respectively, without any changes or reductions in the rates of those  
41 taxes pursuant to NRS 360.203, as that section existed before the  
42 effective date of this act, for any fiscal year beginning on or after  
43 July 1, 2015.

44 2. Notwithstanding any other provisions of law, in order to  
45 accomplish and carry out the purpose and intent of this act:



1 (a) Any determinations or decisions made or actions taken  
2 before the effective date of this section by the Department of  
3 Taxation pursuant to NRS 360.203, as that section existed before the  
4 effective date of this section:

5 (1) Are superseded, abrogated and nullified by the provisions  
6 of this act; and

7 (2) Have no legal force and effect; and

8 (b) The Department shall not, under any circumstances, apply or  
9 use those determinations, decisions or actions as a basis, cause or  
10 reason to reduce the rates of the taxes imposed pursuant to NRS  
11 363A.130 and 363B.110 for any fiscal year beginning on or after  
12 July 1, 2015.

13 **Sec. 38.** Notwithstanding any other provisions of law, the  
14 Legislature hereby finds and declares that:

15 1. The provisions of this act are not severable; and

16 2. If any provisions of this act, or any applications thereof to  
17 any persons, things or circumstances:

18 (a) Are declared invalid by a court of competent jurisdiction in  
19 any judicial proceedings; and

20 (b) Any available appeals, petitions or other methods of review  
21 concerning the judicial proceedings have been exhausted under the  
22 rules governing the judicial proceedings,

23 ➔ such a judicial declaration of invalidity shall be deemed to  
24 invalidate the other provisions of this act, whether or not the other  
25 provisions of this act can be saved and given effect without the  
26 provisions or applications declared invalid by the court, and the  
27 invalidation of the other provisions of this act pursuant to this  
28 section becomes effective on the date on which the judicial  
29 declaration of invalidity becomes final and is no longer subject to  
30 any available appeals, petitions or other methods of review under  
31 the rules governing the judicial proceedings.

32 **Sec. 39.** NRS 360.203 is hereby repealed.

33 **Sec. 40.** 1. This section, sections 1 to 28, inclusive, 37, 38  
34 and 39 of this act become effective upon passage and approval.

35 2. Sections 29 to 36, inclusive, of this act become effective on  
36 July 1, 2019.

37 3. If the provisions of this act are invalidated as provided in  
38 section 38 of this act, this act expires by limitation on the date on  
39 which the invalidation of the provisions of this act becomes  
40 effective as provided in section 38 of this act.



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**TEXT OF REPEALED SECTION**

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**360.203 Reduction of rate of certain taxes on business under certain circumstances; duties of Department.**

1. Except as otherwise provided in subsection 4, on or before September 30 of each even-numbered year, the Department shall determine the combined revenue from the taxes imposed by chapters 363A and 363B of NRS and the commerce tax imposed by chapter 363C of NRS for the preceding fiscal year.

2. Except as otherwise provided in subsection 4, if the combined revenue determined pursuant to subsection 1 exceeds by more than 4 percent the amount of the combined anticipated revenue from those taxes for that fiscal year, as projected by the Economic Forum for that fiscal year pursuant to paragraph (e) of subsection 1 of NRS 353.228 and as adjusted by any legislation enacted by the Legislature that affects state revenue for that fiscal year, the Department shall determine the rate at which the taxes imposed pursuant to NRS 363A.130 and 363B.110, in combination with the revenue from the commerce tax imposed by chapter 363C of NRS, would have generated a combined revenue of 4 percent more than the amount anticipated. In making the determination required by this subsection, the Department shall reduce the rate of the taxes imposed pursuant to NRS 363A.130 and 363B.110 in the proportion that the actual amount collected from each tax for the preceding fiscal year bears to the total combined amount collected from both taxes for the preceding fiscal year.

3. Except as otherwise provided in subsection 4, effective on July 1 of the odd-numbered year immediately following the year in which the Department made the determination described in subsection 1, the rates of the taxes imposed pursuant to NRS 363A.130 and 363B.110 that are determined pursuant to subsection 2, rounded to the nearest one-thousandth of a percent, must thereafter be the rate of those taxes, unless further adjusted in a subsequent fiscal year.

4. If, pursuant to subsection 3, the rate of the tax imposed pursuant to NRS 363B.110 is 1.17 percent:

(a) The Department is no longer required to make the determinations required by subsections 1 and 2; and



(b) The rate of the taxes imposed pursuant to NRS 363A.130 and 363B.110 must not be further adjusted pursuant to subsection 3.

⑩

