

[Bracketed and ~~strikethrough~~] material is that portion being deleted
Underlined and italicized material is that portion being added

BILL NO. 9-1-26-1

SUMMARY - An ordinance to amend Clark County Code Title 4, Chapter 4.18 to remove the funding limit and amend Clark County ordinance No. 2931 to remove the sunset date and associated funding limitations as authorized by Senate Bill 5 from the 2010 Nevada State Legislature.

ORDINANCE NO. 5413
(of Clark County, Nevada)

AN ORDINANCE TO AMEND TITLE 4, CHAPTER 4.18, SECTION 4.18.095, AND 4.18.175 OF THE CLARK COUNTY CODE TO REMOVE THE FUNDING LIMIT; TO AMEND SECTION 8 OF CLARK COUNTY ORDINANCE NO. 2931 TO REMOVE THE SUNSET DATE AND ASSOCIATED FUNDING LIMITATIONS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO.

NOW, THEREFORE, THE CLARK COUNTY BOARD OF COUNTY COMMISSIONERS DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Title 4, Chapter 4.18, Section 4.18.095(d) of the Clark County Code is hereby amended to read as follows:

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

SECTION 2. Title 4, Chapter 4.18, Section 4.18.175(d) of the Clark County Code is hereby amended to read as follows:

- (d) An additional excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after October 1, 2003, for storage, use or other consumption in the county at the rate of 0.25

percent of the sales price of the property for the construction, maintenance and repair of public roads, and for the improvement of air quality. The proceeds of this additional tax shall be deposited into the public transit fund. A minimum of eight percent of those proceeds shall be transferred immediately to the air quality fund~~[, up to a total of one hundred ninety-four million dollars,]~~ including funds deposited pursuant to Section 4.18.095(d), to be administered by the local pollution control agency established pursuant to NRS 445B.500, to support activities, services and programs related to the improvement of air quality.

SECTION 3. Section 8 of Clark County Ordinance No. 2931 is hereby amended to read as follows:

SECTION 8. This ordinance shall take effect and be in force commencing October 1, 2003. ~~[The imposition of the additional tax at the rate imposed pursuant to Clark County Code Sections 4.18.095(d) and 4.18.175(d), enacted in Section Two and Three respectively, of this Ordinance shall cease of the last day of the fiscal year during which the Nevada State Department of Taxation determines that the cumulative total proceeds of this additional tax imposed in those sections equal or exceeds \$1.7 billion, or June 30, 2028, whichever occurs earlier, and shall in subsequent fiscal years be imposed at the rate of three eights of one percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the county.]~~

SECTION 4. If any section of this ordinance, or portion thereof, is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not invalidate the remaining parts of this ordinance.

SECTION 5. All ordinances, parts of ordinances, chapters, sections, subsections, clauses, phrases, or sentences contained in the Clark County Code in conflict herewith are hereby repealed.

SECTION 6. This ordinance shall take effect and be in force from and after its passage and the publication thereof by title only, together with the names of the County Commissioners voting for or against its passage, in a newspaper published in and having a general circulation in Clark County, Nevada, at least once a week for a period of two (2) weeks.

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PROPOSED on the 1st day of September, 2026.

PROPOSED BY: Commissioner Michael Naft

PASSED on the 15th day of September, 2026.

AYES: Michael Naft

April Becker

James B. Gibson

Justin Jones

Marilyn K. Kirkpatrick

Tick Segerblom

NAYS: None

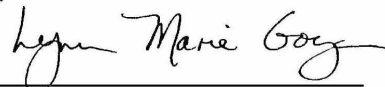
ABSTAINING: None

ABSENT: William McCurdy II

BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, NEVADA

By: 
Michael Naft (Sep 17, 2026 11:20:10 PDT)
MICHAEL NAFT, Chair

ATTEST:



LYNN GOYA, County Clerk

This ordinance shall be in force and effect from and after the
30th day of September, 2026.

BCC 9/15/2026 Approved item #37

Final Audit Report

2026-09-17

Created:	2026-09-16 (Pacific Daylight Time)
By:	Asano Taylor (TaylorA@ClarkCountyNV.gov)
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"BCC 9/15/2026 Approved item #37" History

-  Document created by Asano Taylor (TaylorA@ClarkCountyNV.gov)
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-  Document emailed to Michael Naft (Michael.Naft@ClarkCountyNV.gov) for signature
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-  Agreement viewed by Asano Taylor (TaylorA@ClarkCountyNV.gov)
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-  Email viewed by Michael Naft (Michael.Naft@ClarkCountyNV.gov)
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-  Agreement viewed by Michael Naft (Michael.Naft@ClarkCountyNV.gov)
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-  Document e-signed by Michael Naft (Michael.Naft@ClarkCountyNV.gov)
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-  Document emailed to Lynn Goya (Lynn.Goya@ClarkCountyNV.gov) for signature
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AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

CC CLERK
ATTN: COMMISSION CLERK
RM 6037
500 S GRAND CENTRAL PKWY
LAS VEGAS NV 89155

Account #
Order ID

104095
361312

IMAGE ON NEXT PAGE(S)

Leslie McCormick, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal, daily newspaper regularly issued, published and circulated in the Clark County, Las Vegas, Nevada and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal, in 2 edition(s) of said newspaper issued from 09/22/2026 to 09/29/2026, on the following day(s):

09/22/2026, 09/29/2026

Leslie McCormick

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this September 29, 2026

Notary

Linda Espinoza



ORDINANCE NO. 5413

AN ORDINANCE TO AMEND TITLE 4, CHAPTER 4.18, SECTION 4.18.095, AND 4.18.175 OF THE CLARK COUNTY CODE TO REMOVE THE FUNDING LIMIT; TO AMEND SECTION 8 OF CLARK COUNTY ORDINANCE NO. 2931 TO REMOVE THE SUNSET DATE AND ASSOCIATED FUNDING LIMITATIONS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO

NOTICE IS HEREBY GIVEN that typewritten copies of the above numbered and entitled Ordinance are available for inspection by all interested parties at the Office of the County Clerk of Clark County, Nevada, at her Commission Division Office on the first floor of the Clark County Government Center, 500 South Grand Central Parkway, Las Vegas, Nevada, and that said Ordinance was proposed by Commissioner Michael Naft on the 1st day of September 2026 and passed on the 15th day of September 2026, by the following vote of the Board of County Commissioners:

Aye: Michael Naft
April Becker
James B. Gibson
Justin Jones
Marilyn K. Kirkpatrick
Tick Segerblom

Nay: None

Abstaining: None
Absent: William McCurdy II

This Ordinance shall be in full force and effect on the 30th day of September 2026.

(SEAL) LYNN MARIE GOYA,
COUNTY CLERK
and Ex-Officio Clerk of the
Board of County
Commissioners

Dated this 15th day of
September 2026.

PUB: Sep. 22, 29, 2026
LV Review-Journal