
ASSEMBLY BILL NO. 69—COMMITTEE ON REVENUE

(ON BEHALF OF NYE COUNTY)

PREFILED NOVEMBER 20, 2024

Referred to Committee on Revenue

SUMMARY—Removes the prospective expiration of the Nye County Sales and Use Tax Act of 2007. (BDR S-137)

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; removing the prospective expiration of the Nye County Sales and Use Tax Act of 2007; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law authorizes the Board of County Commissioners of Nye County to
2 impose a sales and use tax in Nye County to: (1) recruit, employ and equip
3 additional firefighters, deputy sheriffs to the Sheriff and other public safety
4 personnel; (2) improve and equip existing public safety facilities; and (3) construct
5 and equip new public safety facilities in the areas of Pahrump, Amargosa Valley,
6 Beatty, Tonopah, Round Mountain, Manhattan, Gabbs and any other town or city
7 created in Nye County after October 1, 2007, and in the remaining unincorporated
8 area of Nye County on a pro rata basis. (Nye County Sales and Use Tax Act of
9 2007) The Nye County Sales and Use Tax Act of 2007 is set to expire on
10 October 1, 2027. (Section 23 of chapter 545, Statutes of Nevada 2007, at page
11 3428, as amended by chapter 623, Statutes of Nevada 2019, at page 4192) **Sections**
12 **1 and 2** of this bill remove the prospective expiration of the Act and amendments
13 relating thereto, thereby authorizing the imposition of such a tax in Nye County
14 after October 1, 2027.



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

1 **Section 1.** Section 23 of chapter 545, Statutes of Nevada 2007,
2 at page 3428, as amended by chapter 623, Statutes of Nevada 2019,
3 at page 4192, is hereby amended to read as follows:

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

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

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

11 2. Sections 1 and 2 of this act become effective on
12 October 1, 2007.

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

15 **Sec. 2.** Section 28 of chapter 387, Statutes of Nevada 2009, at
16 page 2104, as amended by chapter 623, Statutes of Nevada 2019, at
17 page 4192, is hereby amended to read as follows:

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

20 2. Sections 2, 3, 5, 6, 7, 9, 11 to 16, inclusive, and 19 to
21 26, inclusive, of this act become effective on July 1, 2009.

22 3. Section 17 of this act becomes effective on July 1,
23 2011.

24 4. ~~[Section 25 of this act expires by limitation on~~
25 ~~September 30, 2027.~~

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

28 ~~[6.]~~ 5. Sections 8 and 10 of this act become effective on
29 October 1, 2029.

30 **Sec. 3.** This act becomes effective upon passage and approval.

