

# CLARK COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

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**Petitioner:** Jessica Colvin, Chief Financial Officer

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**Recommendation:**

**Introduce an Ordinance to amend Title 4 (Revenue and Taxation) of the Clark County Code Chapter 4.07 to impose a limit on additional taxes on vehicles fuels and increases in taxes on vehicle fuels as authorized by Assembly Bill 530 of the 2025 Regular Session of the Nevada Legislature; providing other details in connection therewith; and providing for other matters properly relating thereto; and set a public hearing. (For possible action)**

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**FISCAL IMPACT:**

Fund #:	N/A	Fund Name:	N/A
Fund Center:	N/A	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	N/A		
Additional Comments:	N/A		

**BACKGROUND:**

In 2013 the Board of County Commissioners ("Board") introduced and adopted an ordinance to impose a supplemental fuel tax on certain fuels with annual increases in such tax through December 31, 2016, as allowed by Assembly Bill 413 approved by the 77th Regular Session of the Nevada State Legislature.

In November 2016 ballot question 5 passed, required Clark County to continue indexing fuel taxes to the rate of inflation through December 31, 2026, the proceeds of which are used solely for the purpose of improving public safety for roadway users and reducing traffic congestion by constructing and maintaining streets and highways in Clark County.

Assembly Bill 530, Chapter 6 Statutes of Nevada 2025 permits the Board to continue indexing fuel taxes to the rate of inflation through December 31, 2036, if the Board adopts an ordinance approved by two-thirds majority of the members on or before December 31, 2026. The proposed ordinance would continue the fuel tax index until December 31, 2036. A business impact statement will be presented to the Board on November 4, 2025.

Staff recommends that the Board set a public hearing for Tuesday, November 18, 2025 at 10:00 a.m.

Cleared for Agenda

**10/07/2025**

File ID#

**25-2929**