

[~~Bracketed and strike-through~~] material is that portion being deleted  
Underlined material is that portion being added

BILL NO. \_\_\_\_\_

SUMMARY -An Ordinance To Amend Chapter  
4.07 Of The Clark County Code To Impose A Limit  
On The Indexed Increases Which May Be Imposed  
On Certain Fuel Taxes Beginning January 1, 2027.

ORDINANCE NO. \_\_\_\_\_  
(of Clark County, Nevada)

AN ORDINANCE TO AMEND TITLE 4 (REVENUE AND  
TAXATION) OF THE CLARK COUNTY CODE TO IMPOSE A LIMIT  
ON ADDITIONAL TAXES ON VEHICLE FUELS AND INCREASES  
IN TAXES ON VEHICLE FUELS AUTHORIZED BY ASSEMBLY  
BILL 530 OF THE 2025 REGULAR SESSION OF THE NEVADA  
LEGISLATURE; PROVIDING OTHER DETAILS IN CONNECTION  
THEREWITH; AND PROVIDING OTHER MATTERS PROPERLY  
RELATING THERETO.

WHEREAS, Assembly Bill 530, Chapter 6 Statutes of Nevada 2025, permits the  
Board of County Commissioners (the "Board") of Clark County (the "County") to  
authorize the effectuation of the annual increases under Chapter 4.07 of the Clark County  
Code to impose a limit on the indexed increases which may be imposed on certain fuel  
taxes beginning January 1, 2027, if on or before December 31, 2026, the Board adopts an  
ordinance approved by a two-thirds majority of the members of the Board; and

WHEREAS, Assembly Bill 530, Chapter 6 Statutes of Nevada 2025, permits, if  
on or before December 31, 2026, the Board adopts an ordinance approved by a two-thirds  
majority of the members of the Board, that a vote may be put to the people on the issue of  
fuel revenue indexing on the November 4, 2036 General Election, and such legislation  
provides the Board with certain authority; and

WHEREAS, the Board desires to adopt an ordinance permitted by Assembly Bill 530, Chapter 6 Statutes of Nevada 2025, on or before December 31, 2026, to effectuate the annual increases under Chapter 4.07 of the Clark County Code to impose a limit on the indexed increases which may be imposed on certain fuel taxes beginning January 1, 2027 and permit a vote of the people on the issue of fuel revenue indexing on the November 4, 2036 General Election.

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

SECTION 1. Section 4.07.190 of the Clark County Code is amended to read as follows:

**4.07.190 Limitations on increases; distribution of certain taxes.**

1. For the period beginning on January 1, 2014, and ending on December 31, ~~[2026]~~ 2036, no further action by the board is necessary to effectuate the annual increases in the taxes imposed by the chapter.
2. For the period beginning on January 1, ~~[2027]~~ 2037, the annual increases in the taxes authorized by Sections 4.07.020 through 4.07.140, inclusive, may not be effectuated unless a question is placed on the ballot at the general election on November ~~[3, 2026]~~ 4, 2036, which asks the voters in the county whether to authorize the board to impose, for the period beginning on January 1, ~~[2027]~~ 2037, the increases authorized by Sections 4.07.020 through 4.07.140, inclusive, imposed and the question is approved by a majority of the registered voters voting on the question. If the question is approved by a majority of such voters, no further action by the board is necessary to effectuate the annual increases in the taxes authorized by Sections 4.07.020 through 4.07.140, inclusive. If the question is not approved by a majority of such voters, the board shall not impose any additional annual increases in the taxes authorized by Sections 4.07.020 through 4.07.140 inclusive, after November ~~[3, 2026]~~ 4, 2036, but any annual increases in such taxes imposed on or before

November [3, 2026] 4, 2036, are not affected, amended, reduced or eliminated and must be continued for any period during which bonds are outstanding that are secured by such taxes. **The provisions of this chapter are not affected by any changes in the population of the County which occur after the adoption of this ordinance.**

3. Notwithstanding the provisions of Subsection 3 of Section 4.07.060, Subsection 3 of Section 4.03.080, Section 3 of Section 4.07.090, Subsection 3 of Section 4.07.100 and Subsection 3 of Section 4.07.110, money collected from the annual increases in the taxes authorized by Sections 4.07.060 and 4.07.080 through 4.07.110, inclusive, which increases are imposed by this chapter after November 8, 2016 must be deposited with the state treasurer of Nevada to the credit of the State Highway Fund as provided in NRS 373.0675 and accounted for separately in the State Highway Fund and used by the Department of Transportation only to finance projects for the construction, maintenance and repair of state highways in Clark County.

SECTION 2. 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 3. 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 4. 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.

PROPOSED on the 7th day of October, 2025.

PROPOSED BY: \_\_\_\_\_

PASSED on the 18th day of November 2025.

AYES: \_\_\_\_\_

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\_\_\_\_\_

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\_\_\_\_\_

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\_\_\_\_\_

NAYS: \_\_\_\_\_

\_\_\_\_\_

ABSTAINING: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_

BOARD OF COUNTY COMMISSIONERS  
CLARK COUNTY, NEVADA

By: \_\_\_\_\_

TICK SEGERBLOM, Chair

ATTEST:

\_\_\_\_\_  
Lynn Marie Goya, County Clerk

This ordinance shall be in force and effect from and after the \_\_\_\_\_ day of  
\_\_\_\_\_ 2025.