#### **CLARK COUNTY, NEVADA**

## **Business Impact Statement**

The following Business Impact Statement was prepared pursuant to Nevada Revised Statutes (NRS) 237.080 and 237.090 to address the proposed impact of adoption of amendments to:

## Clark County Code Title 4, Chapter 4.07 - Supplemental Fuel Tax

## Description of the proposed ordinance or rule:

The proposed amendments to the Clark County Code will 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. The proposed amendment will also permit a vote of the people on the issue of fuel revenue indexing on the November 4, 2036, General Election.

## Intent of the proposed ordinance or rule including issues to be resolved or other factors to be considered:

The intent of this proposed ordinance is to extend the indexing of fuel taxes to fund current and future transportation projects, such as road construction and maintenance.

# Description of the manner in which public comment, data or arguments was solicited from affected businesses and/or community stakeholders:

On September 18, 2025, the County sent a Notification of Proposed Amendments to Clark County Code, Title 4, Chapter 4.07 – Supplemental Fuel Tax (Notification Letter, Attachment #1) and the Proposed Ordinance to various chambers of commerce, trade associations, certain businesses and other interested parties. The Notification was published in the Las Vegas Review-Journal on September 23 and September 30, 2025 (Attachment #2). The Notification and proposed ordinance were also available on the Department of Business License's website. Recipients of the Notification Letter were encouraged to respond with any comments or concerns regarding the proposed ordinance.

## Summary of public comment, data or arguments including the number of public comments received:

Following a comment period that lasted 17 working days, no written comments were received.

## Public availability of the Proposed Ordinance and Business Impact Statement:

Upon request, a copy of the proposed ordinance and Business Impact Statement can be obtained from the Clark County Department of Business License and such requests should be sent to:

Clark County Department of Business License 500 S. Grand Central Pky., 3<sup>rd</sup> Flr Box 551810 Las Vegas, NV 89155-1810 or a copy may be obtained from the following website:

## www.clarkcountynv.gov/businesslicense.

## Number of businesses likely to be affected by the proposed ordinance:

Nearly all businesses would be impacted by this proposed ordinance to the extent that fuel taxes would continue to increase through indexing.

The following chambers of commerce and trade associations were notified of the proposed rule:

#### **Chambers of Commerce**

African Chamber of Commerce and Tourism

American Vietnamese Chamber

Armed Forces Chamber of Commerce

Asian Chamber

**Boulder City Chamber** 

Filipino American Chamber of Commerce of Greater

Nevada

Gay and Lesbian Chamber of Commerce

Henderson Chamber of Commerce

Indian Chamber

Korean American Chamber of Commerce, Nevada

Korean Chamber

Las Vegas Asian Chamber of Commerce

Las Vegas Health & Fitness Chamber of Commerce

Las Vegas Wedding Chamber of Commerce

Latin Chamber

Laughlin Chamber

Mesquite Chamber

Moapa Valley Chamber

Native American Chamber of Commerce

Peruvian Chamber of Commerce

Southern Nevada Veterans Chamber of Commerce

Urban Chamber

Vegas Chamber

Ward 5 Chamber of Commerce Las Vegas

Women's Chamber

#### **Trade Associations**

ABC (Associated Builders and Contractors)

Building Owners and Managers Association

Certified Commercial Investment Member Association of Southern Nevada

Clark County Association of Health Underwriters

Clark County Medical Society

Commercial Alliance Las Vegas

Greater Las Vegas Association of Realtors

Las Vegas Hospitality Association

NAIOP (National Association for Industrial and Office Parks)

Nevada Banking Association

Nevada Broadcasters Association

Nevada Business Aviation Association

Nevada Farmers Bureau

Nevada Franchised Auto Dealers Association

Nevada Homebuilders Association

Nevada Hospital Association

Nevada Hotel and Lodging Association

Nevada Legal Services

Nevada Manufacturers Association

Nevada Mining Association

Nevada Petroleum Marketers and Convenience Store Association

Nevada Press Association

Nevada Professional Facility Managers Association

Nevada Resort Association

Nevada Restaurant Association

Nevada Rural Electric Association

Nevada Rural Hospital Partners

Nevada Society of Certified Public Accountants

Nevada Subcontractors Association

Nevada Taxpayers Association

Nevada Telecommunications Association

Nevada Trucking Association

NFIB (National Federation of Independent Businesses)

Public Relations Society of America, Las Vegas Valley Chapter

Realtors

Retail Association of Nevada

Southern Nevada Homebuilders Association

Work Health Solutions

## Summary of any workshop(s) held pursuant to NRS 237.080(5):

The County did not receive any request for a workshop from any chambers of commerce and/or trade associations pursuant to NRS 237.080(5). Therefore, no workshop was conducted.

## The estimated economic effect of the proposed ordinance or rule on businesses:

#### 1. Adverse effects

The proposed ordinance provides for continued annual increases based on an inflation index, which may increase the cost of fuel.

#### 2. Beneficial effects

The revenue derived from the increase in fuel taxes will provide funds for maintenance and construction of roads and highways that benefit everyone.

#### 3. Direct effects

This proposed ordinance would continue to provide for annual increases in the fuel tax revenue that is being collected by local governments and it would provide for more jobs in road construction and maintenance.

#### 4. Indirect effects.

Increase in fuel taxes may affect the cost of goods and services that rely on motor transportation.

#### 5. Other economic effects to be considered.

No other economic effects were identified.

Description of the methods that local government considered to modify the proposed ordinance or rule; or otherwise reduce the impact of the proposed rule on businesses, the parties involved, and a statement of the methods used:

The impact of business is not considered to be significant so no methods were considered to modify the proposed ordinance.

The estimated cost to the local government for the enforcement of the proposed ordinance or rule:

It is anticipated that the enforcement of this proposed ordinance will be absorbed by current staff.

If applicable, explanation of a new fee or increase to an existing fee including a projection of the annual revenue expected to be collected and the manner in which the revenue will be utilized: The proposed ordinance provides for continued increase in the fuel tax that is imposed when fuel is purchased within the County. The amount of revenue expected to be collected cannot be determined as it is a factor of consumption and indexing. Additional fuel taxes generated by this proposed ordinance would go to fund roadway improvements and related projects.

Assessment of provisions of the proposed ordinance or rule, which may duplicate or are more stringent than Federal, State or local standards regulating the same activity:

The proposed amendments do not duplicate and are not more stringent than Federal, State or local standards.

If applicable, explanation of why the duplicative or more stringent provisions are necessary:

Not applicable.

The reasons for the conclusions regarding the impact of the proposed rule on businesses:

The provisions in the proposed ordinance are necessary to provide for continued growth in funding transportation projects in the County which is outweighed by the additional cost of fuel that will occur.

## **Certification of Business Impact Statement**

Pursuant to NRS 237.090 (2), I, Kevin Schiller, as County Manager for Clark County, Nevada, hereby certify that, to the best of my knowledge and belief, the information contained in this statement was prepared properly and is accurate.

Kevin Schiller
County Manager

Date

10.23.2025