

Amended Cooperative Agreement

THIS AGREEMENT is made and entered into as of this 5th day of October, 2021, by and between Clark County, a political subdivision of the State of Nevada, the "County," and the State of Nevada Department of Taxation, the "Department," collectively the "Parties."

WHEREAS, Subsection 1 of Section 3 of Chapter 15, Statutes of Nevada of the 20th Special Session (2003) (the "Act") provides that the County may by ordinance impose a fee upon the lease of a passenger car by a short-term lessor in a county in an amount of not more than 2 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity (the "County Car Rental Fee"); and

WHEREAS, the Act further provides that any such ordinance must include a provision requiring the County to enter into a contract with the Department to perform all functions incident to the collection and administration of the County Car Rental Fee, and the Parties intend that this Agreement serve as the required contract; and

WHEREAS, the County has adopted an ordinance imposing the County Car Rental Fee and setting the rate at 2% effective July 1, 2005 (the "County Car Rental Fee Ordinance"); and

WHEREAS, the County Car Rental Fee is imposed pursuant to Clark County Code 4.28.020; and

WHEREAS, Subsection 1 of Section 31.15 of Senate Bill 389 ("S.B. 389") of the 81st Session (2021) of the Nevada Legislature requires the County Car Rental Fee to also be imposed when a shared vehicle that is a passenger vehicle is shared through a peer-to-peer car sharing program in Clark County; and

WHEREAS, the County has introduced at public hearing and will adopt an ordinance amending Section 4.28.020 of the Clark County Code to comply with S.B. 389; and

WHEREAS, the Parties are amending this agreement authorizing the Department to retain 0.10 percent of the amount of the proceeds of the County Car Rental Fee imposed pursuant to Clark County Code 4.28.020 as amended by ordinance in compliance with S.B. 389 ("Amended County Car Rental Fee Ordinance");

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the County and the Department agree as follows:

1. The Department shall administer and enforce all provisions of the Amended

County Car Rental Fee Ordinance incident to the collection of the fee provided for in that ordinance.

2. The Department shall retain 0.10 percent of the amount of the proceeds of the Amended County Car Rental Fee to reimburse the Department for its expenses in collecting and administering the Amended County Car Rental Fee.

3. Except for the amounts described in paragraph 2, above, the Department shall distribute to the County once each calendar quarter all the proceeds of the Amended County Car Rental Fee (including interest and penalties applicable to the Amended County Car Rental Fee).

4. This Agreement shall remain in effect while the Amended County Car Rental Fee Ordinance is in effect.

5. This Agreement may be executed in counterparts.

6. If any term or provision of this Agreement is deemed to be invalid or unenforceable to any extent, the remainder of this Agreement will not be affected thereby, and each remaining term and provision of this Agreement will be valid and be enforced to the fullest extent permitted by law.

7. No waiver of any breach of any covenant or provision contained herein will be deemed a waiver of any preceding or succeeding breach thereof, or of any other covenant or provision contained herein. No extension of time for performance of any obligation or act will be deemed an extension of the time for performance of any other obligation or act except those of the waiving party, which will be extended by a period of time equal to the period of the delay.

8. This Agreement is binding upon and inures to the benefit of the permitted successors and assigns of the parties hereto. None of these parties shall assign any of the rights or delegate any of the duties of this Agreement without the express written consent of the other party.

9. Except as otherwise expressly provided, this Agreement (including any Exhibits attached hereto) constitutes the entire contract between the Parties hereto and may not be modified except by an instrument in writing signed by the party to be charged.

10. The Parties hereto expressly agree that this Agreement will be governed by, interpreted under, and construed and enforced in accordance with the laws of the State of Nevada.

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be duly executed on its behalf by an authorized representative.

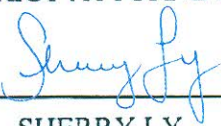
CLARK COUNTY BOARD OF COMMISSIONERS

By: _____
MARILYN KIRKPATRICK, Chair

ATTEST:

LYNN MARIE GOYA, Clerk

APPROVED AS TO FORM
DISTRICT ATTORNEY'S OFFICE




BY: SHERRY LY
Deputy District Attorney

DEPARTMENT OF TAXATION


By: _____
Shellie Hughes, Executive Director

APPROVED AS TO FORM
ATTORNEY GENERAL'S OFFICE



BY: DAVID J. POPE
Chief Deputy Attorney General