

[**Bracketed**] material is that portion being deleted
Underlined material is that portion being added

BILL NO. 10-7-25-1

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. 5315
(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: Commissioner William McCurdy II

PASSED on the 18th day of November 2025.

AYES: Tick Segerblom

William McCurdy II

James B. Gibson

Justin Jones

Marilyn K. Kirkpatrick

Michael Naft

NAYS: April Becker

ABSTAINING: None

ABSENT: None

BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, NEVADA

By:  Tick Segerblom (Nov 24, 2025 09:50:35 PST)
TICK SEGERBLOM, Chair

ATTEST: 

Lynn Marie Goya, County Clerk

This ordinance shall be in force and effect from and after the 3rd day of
December 2025.

BCC 11/18/2025 Approved item #42

Final Audit Report

2025-11-24

| | |
|-----------------|--|
| Created: | 2025-11-18 (Pacific Standard Time) |
| By: | Asano Taylor (TaylorA@ClarkCountyNV.gov) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAg4WuBMV7cNLyJTCoaZmOQInGXqfaDm8F |

"BCC 11/18/2025 Approved item #42" History

-  Document created by Asano Taylor (TaylorA@ClarkCountyNV.gov)
2025-11-18 - 4:22:28 PM PST- IP address: 198.200.132.41
-  Document emailed to tsegerblom@clarkcountynv.gov for signature
2025-11-19 - 4:32:58 PM PST
-  Email viewed by tsegerblom@clarkcountynv.gov
2025-11-24 - 9:50:00 AM PST- IP address: 204.44.94.216
-  Agreement viewed by tsegerblom@clarkcountynv.gov
2025-11-24 - 9:50:00 AM PST- IP address: 204.44.94.216
-  Signer tsegerblom@clarkcountynv.gov entered name at signing as Tick Segerblom
2025-11-24 - 9:50:33 AM PST- IP address: 198.200.132.41
-  Document e-signed by Tick Segerblom (tsegerblom@clarkcountynv.gov)
Signature Date: 2025-11-24 - 9:50:35 AM PST - Time Source: server- IP address: 198.200.132.41
-  Document emailed to Lynn Goya (Lynn.Goya@ClarkCountyNV.gov) for signature
2025-11-24 - 9:50:36 AM PST
-  Email viewed by Lynn Goya (Lynn.Goya@ClarkCountyNV.gov)
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-  Agreement viewed by Lynn Goya (Lynn.Goya@ClarkCountyNV.gov)
2025-11-24 - 11:20:37 AM PST- IP address: 198.200.132.69
-  Document e-signed by Lynn Goya (Lynn.Goya@ClarkCountyNV.gov)
Signature Date: 2025-11-24 - 11:20:44 AM PST - Time Source: server- IP address: 198.200.132.69
-  Agreement completed.
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AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

CC CLERK
ATTN: COMMISSION CLERK
RM 6037
500 S GRAND CENTRAL PKWY
LAS VEGAS NV 89155

Account #
Order ID

104095
345478

IMAGE ON NEXT PAGE(S)

Leslie McCormick, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal/Las Vegas Sun, daily newspaper regularly issued, published and circulated in the Clark County, Las Vegas, Nevada and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal/Las Vegas Sun, in 2 edition(s) of said newspaper issued from 11/25/2025 to 12/02/2025, on the following day(s):

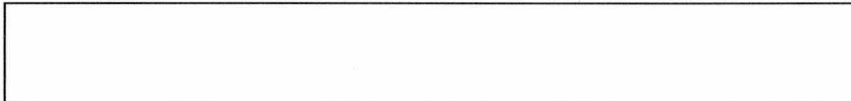
11/25/2025, 12/02/2025

Leslie McCormick

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this December 2, 2025

Notary _____



ORDINANCE NO. 5315

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.

NOTICE IS HEREBY GIVEN that typewritten copies of the above numbered and entitled Ordinance are available for inspection by all interested parties at the Office of the County Clerk of Clark County, Nevada, at her Commission Division Office on the first floor of the Clark County Government Center, 500 South Grand Central Parkway, Las Vegas, Nevada, and that said Ordinance was proposed by Commissioner William McCurdy II on the 4th day of November 2025 and passed on the 18th day of November 2025, by the following vote of the Board of County Commissioners:

Aye:

Tick Segerblom
William McCurdy II
James B. Gibson
Justin Jones
Marilyn K. Kirkpatrick
Michael Naft

Nay: April Becker

Abstaining: None

Absent: None

This Ordinance shall be in full force and effect on the 3rd day of December 2025.

(SEAL) LYNN MARIE GOYA,
COUNTY CLERK
and Ex-Officio Clerk of the
Board of County Commissioners
Dated this 18th day of November 2025

PUB: Nov. 25, Dec. 2, 2025
LV Review-Journal