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A RESOLUTION APPROVING THE FORM OF A COOPERATIVE AGREEMENT BETWEEN THE CITY AND THE STATE OF NEVADA DEPARTMENT OF TAXATION, AND PROVIDING REPEALER AND SEVERABILITY CLAUSES.

WHEREAS, under Nevada Revised Statutes Chapter 271A, Tourism Improvement District Law (the "**Tourism Act**"), the City of Las Vegas (the "**City**") has the power to create a tourism improvement district to be known as the "City of Las Vegas, Nevada Tourism Improvement District (Area 15)" (the "**District**") for the development of property within the jurisdiction of the **City**; and

WHEREAS, on August 7, 2019, the City Council (the "**City Council**") of the **City** adopted a Resolution (the "**Public Hearing Resolution**"), which called a hearing for the purposes of considering (i) making the findings specified in Subsections 2, 3 and 5 of Nevada Revised Statutes ("NRS") 271A.080, and (ii) approving the use of monies pursuant to paragraph (a) of Subsection 3 of NRS 360.855 ; and

WHEREAS, prior to adoption of **Public Hearing Resolution**, the following information was filed with the City Clerk of the **City** (the "**City Clerk**"):

(a) the report entitled "Area 15-Las Vegas, NV Preponderance Study and Related Analysis" prepared by C.H. Johnson Consulting, Inc., dated June, 2019 (the "**Report**") which is on file with the City Clerk of the City (the "**Report**") which is a report of an independent consultant addressing the fiscal effect of the project proposed for the District (as defined below) and the financing thereof under Chapter 271A of NRS on the provision of local governmental services as required in Subsection 3 of NRS 271A.080 (collectively, the "**Filed Information**"); and

WHEREAS, the Filed Information was provided to the Board of County Commissioners of Clark County; and

WHEREAS, the Board of County Commissioners of Clark County (the "**Board of County Commissioners**") conducted a public hearing and provided comments to the **City Council**; and

1 WHEREAS, on August 7, 2019, the City Council held a public hearing and
2 adopted a resolution (the "Findings Resolution"), wherein the City Council made certain
3 written findings and determinations pursuant to NRS 271A.080(2), (3) and (5) (the "Fiscal
4 Effect Finding") and NRS 360.855(3) relating to the District; and

5 WHEREAS, in making the Fiscal Effect Finding, the City Council considered
6 the comments received from the Board of County Commissioners; and

7 WHEREAS, the City staff provided notice and materials required by NRS
8 271A.080(7) and (8) and NRS 360.855(3) to the Nevada Commission on Tourism; and

9 WHEREAS, on September 24, 2019, the Nevada Commission on Tourism made
10 the determination pursuant to NRS 271A.080(6) with respect to the District and the proposed
11 project (the "Project") to be located in the District as further described in the Report and
12 approved the use of the use of money received pursuant to subsection 1 of NRS 360.855; and

13 WHEREAS, having met all of the prerequisites to creation of the District
14 pursuant to NRS 271A.080, the City Council adopted an Ordinance on October 16, 2019
15 creating the District (the "Creation Ordinance"); and

16 WHEREAS, the City has negotiated with the State of Nevada Department of
17 Taxation the terms of an agreement specifying the dates and procedure for distribution to the
18 City of any money pledged pursuant to the Creation Ordinance;

19 WHEREAS, the proposed form of a City of Las Vegas, Nevada Tourism
20 Improvement District (Area 15) Cooperative Agreement (the "Cooperative Agreement") by and
21 between the City and the State of Nevada Department of Taxation is attached hereto as Exhibit I.

22 **NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF**
23 **THE CITY OF LAS VEGAS, NEVADA AS FOLLOWS:**

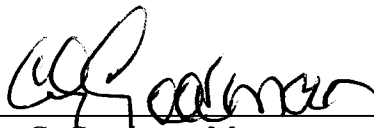
24 Section 1. The form, terms and provisions of the Cooperative Agreement are
25 hereby approved, and the City shall enter into and perform its obligations under the Cooperative
26 Agreement in substantially the form attached hereto as Exhibit I, with only such changes therein
27 as are required by the circumstances and which are not inconsistent herewith. The officers of the
28 City are hereby authorized and directed to execute and deliver the Cooperative Agreement as
29 required hereby.

1 Section 2. All resolutions, or parts thereof, in conflict with the provisions of this
2 resolution are hereby repealed to the extent only of such inconsistency. This repealer shall not
3 be construed to revive any resolution, or part thereof, previously repealed.

4 Section 3. If any section, paragraph, clause or other provision of this resolution shall
5 for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such
6 section, paragraph, clause or other provision shall not affect any of the remaining provisions of
7 this resolution.

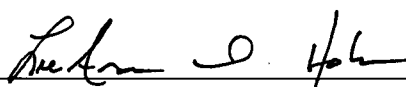
8 **PASSED, ADOPTED AND APPROVED** on February 19, 2020.

9
10
11 (SEAL)



Carolyn G. Goodman, Mayor

12
13 Attest:

14
15 
16 _____
17 LuAnn D. Holmes, MMC, City Clerk
18

19
20 Approved as to form:

21
22  2/4/2020
23 _____
24 City Attorney or Chief Deputy City Attorney

25 John S. Ridilla
Deputy City Attorney

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EXHIBIT I

(Attach Cooperative Agreement between the City and the Department of Taxation)

**CITY OF LAS VEGAS, NEVADA TOURISM IMPROVEMENT DISTRICT
(AREA 15)
COOPERATIVE AGREEMENT**

THIS AGREEMENT is made and entered into this ____ day of _____. 2020, by and between the City of Las Vegas, a municipal corporation of the State of Nevada, the "City," and the State of Nevada Department of Taxation, the "Department," collectively the "Parties."

RECITALS

WHEREAS, on October 16, 2019, the City, through its City Council, and consistent with NRS 271A.070, enacted Bill No. 2019-37, Ordinance No. 6707, "City Of Las Vegas, Nevada Tourism Improvement District (Area 15) Creation Ordinance" (the "Ordinance") creating a tourism improvement district (the "District") and pledged 75% of the taxes described therein (the "Taxes") for the purposes of carrying out the acquisition, improvement, equipment, operation and maintenance of the Project within the District as more specifically described in the Ordinance, and the financing of the Project; and

WHEREAS, NRS 271A.100 provides that "the governing body of the municipality and the Department must enter into an agreement specifying the dates and procedure for distribution to the municipality of any money pledged pursuant to NRS 271A.070" and the Parties intend that this Agreement serve as the required contract; and

WHEREAS, the City adopted the Ordinance which was effective as of October 20, 2019.

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

1. The Department shall administer and enforce all provisions of the Ordinance pertaining to the collection of all Taxes provided for in said Ordinance.

2. The City shall notify the Department, substantially in the form attached hereto as Exhibit A, (i) of each business that is located within and collects Taxes generated within the District; and (ii) that such Taxes shall be administered in accordance with this Agreement. The City shall further notify the Department any time such a business closes.

3. The City shall reimburse the Department for the costs of collecting the Taxes. The amount of collection costs to be reimbursed by the City hereunder shall be computed in the manner provided by NRS 271A.070 (1)(c), (1) and (2). Before distributing any revenue to the City pursuant to paragraph 4 below, the Department shall deduct said collection costs from the amount to be distributed.

4. Subject to paragraph 3, above, the Department shall distribute to the City, on a monthly basis, the Taxes described in this Agreement. With each distribution, the Department shall provide the City Finance Director with a statement setting forth the amount collected, and any collection costs deducted by the Department. Distribution shall cease at the end of the fiscal year in which the 20th anniversary of the adoption of the ordinance creating the District occurs, i.e., October 16, 2039.

5. The City agrees that the Department has the authority to make all necessary rules and regulations and prescribe all necessary forms or other requirements for the purpose of making the administration of the Ordinance effective.

6. The Department shall have all the powers, duties, and responsibilities as provided by the Ordinance and Chapter 372 of the Nevada Revised Statutes and all amendments thereto, and all other State laws pertaining to the collection of sales and use taxes.

7. 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.

8. 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.

9. 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.

10. Except as otherwise expressly provided, this Agreement (including all 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.

11. 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.

[Remainder of Page Intentionally Left Blank. Signature Page Follows.]

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

THE CITY OF LAS VEGAS

Dated this ____ day of _____, 2020.

By: _____
Carolyn G. Goodman, Mayor

ATTEST:

LuAnn D. Holmes, MMC, City Clerk

Approved as to form:

By: _____
Deputy City Attorney

DEPARTMENT OF TAXATION

By: _____
Executive Director
Nevada Department of Taxation

Dated this ____ day of _____, 2020.

Approved as to form:

By: _____
[Name and Title]

EXHIBIT A

NOTICE TO DEPARTMENT OF TAXATION

Name of Business: _____ (the "Business")

Business Address: _____

Department of Taxation Identification Number for Business: _____

The City of Las Vegas hereby notifies the Department of Taxation that the Business is located within the City Of Las Vegas, Nevada Tourism Improvement District (Area 15) (the "District"). The Business collects tax revenues generated within the District and such revenues shall be administered in accordance with the City Of Las Vegas, Nevada Tourism Improvement District (Area 15) Cooperative Agreement dated as of _____, 2020

CITY OF LAS VEGAS, NEVADA

By: _____

Printed Name and Title

Date