

Amendment No. 958

Assembly Amendment to Senate Bill No. 107 Second Reprint (BDR 27-31)

Proposed by: Committee on Government Affairs**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

Adoption of this amendment will REMOVE the unfunded mandate from S.B. 107 R2.

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend sec. 4, page 3, line 20, before “*Director*” by inserting:*“Department of Taxation and the”.*

Amend the bill as a whole by renumbering sec. 7 as sec. 8 and adding a new section designated sec. 7, following sec. 6, to read as follows:

“Sec. 7. NRS 354.596 is hereby amended to read as follows:

354.596 1. The officer charged by law shall prepare, or the governing body shall cause to be prepared, on appropriate forms prescribed by the Department of Taxation for the use of local governments, a tentative budget for the ensuing fiscal year. The tentative budget for the following

HC/EGO

Date: 5/27/2005

S.B. No. 107—Requires state and local governments to report certain information concerning capital improvements.

fiscal year must be submitted to the county auditor and filed for public record and inspection in the office of:

- (a) The clerk or secretary of the governing body; and
- (b) The county clerk.

2. On or before April 15, a copy of the tentative budget must be submitted:

- (a) To the Department of Taxation; and
- (b) In the case of school districts, to the Department of Education.

3. At the time of filing the tentative budget, the governing body shall give notice of the time and place of a public hearing on the tentative budget and shall cause a notice of the hearing to be published once in a newspaper of general circulation within the area of the local government not more than 14 nor less than 7 days before the date set for the hearing. The notice of public hearing must state:

- (a) The time and place of the public hearing.
- (b) That a tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Department of Taxation.
- (c) The places where copies of the tentative budget are on file and available for public inspection.

4. Budget hearings must be held:

- (a) For county budgets, on the third Monday in May;
- (b) For cities, on the third Tuesday in May;
- (c) For school districts, on the third Wednesday in May; and
- (d) For all other local governments, on the third Thursday in May ~~[,]~~ *or the Friday immediately succeeding the third Thursday in May,*

↪ except that the board of county commissioners may consolidate the hearing on all local government budgets administered by the board of county commissioners with the county budget hearing.

5. The Department of Taxation shall examine the submitted documents for compliance with law and with appropriate regulations and shall submit to the governing body at least 3 days before the public hearing a written certificate of compliance or a written notice of lack of compliance. The written notice must indicate the manner in which the submitted documents fail to comply with law or appropriate regulations.

6. Whenever the governing body receives from the Department of Taxation a notice of lack of compliance, the governing body shall forthwith proceed to amend the tentative budget to effect compliance with the law and with the appropriate regulation.”.

Amend the bill as a whole by deleting sec. 8.

Amend the title of the bill to read as follows:

“AN ACT relating to governmental administration; requiring certain state agencies to report information concerning capital improvements to the Legislature; requiring local governments to report information concerning capital improvements to the Legislature and the Department of Taxation; requiring the State Public Works Board to compile a report concerning projects of construction of state buildings that are financed by certain bonds or obligations; authorizing an additional date for the holding of budget hearings by certain local governments; and providing other matters properly relating thereto.”.

Amend the summary of the bill to read as follows:

“SUMMARY—Revises provisions relating to governmental administration. (BDR 27-31)”.

**If this amendment is adopted, the Legislative
Counsel's Digest will be changed to read as follows:**

Legislative Counsel's Digest:

Existing law requires local governments to establish and maintain records of their property and equipment. (NRS 354.625)

This bill requires local governments, in addition to any records established and maintained pursuant to existing law, and the Board of Regents to prepare a report concerning any capital improvements owned, leased or operated by the local government or the Board for each fiscal year. This bill also requires the Chief of the Buildings and Grounds Division of the Department of Administration to prepare a report concerning any capital improvements owned, leased pursuant to a lease-purchase agreement or operated by the State.

This bill requires the State Public Works Board to compile a report concerning projects of construction of state buildings that are financed by general obligation bonds, revenue bonds and medium-term obligations. The reports must be submitted to the Legislature annually and local governments must also submit the reports to the Department of Taxation.

Existing law provides that local governments other than counties, cities and school districts, must hold budget hearings on the third Thursday in May. (NRS 354.596)

This bill provides that local governments other than counties, cities and school districts, must hold budget hearings on the third Thursday in May or the Friday immediately succeeding the third Thursday in May.