ASSEMBLY BILL NO. 340—ASSEMBLYMEN CHRISTENSEN, GUSTAVSON, SETTELMEYER; CARPENTER, COBB, GANSERT, GOEDHART, GOICOECHEA, GRADY, HAMBRICK, HARDY, STEWART AND WOODBURY

MARCH 13, 2009

JOINT SPONSOR: SENATOR CEGAVSKE

Referred to Concurrent Committees on Education and Ways and Means

SUMMARY—Establishes the Nevada Opportunity Scholarship Program. (BDR 34-854)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact. Effect on the State: Yes.

EXPLANATION – Matter in bolded italics is new; matter between brackets formitted material is material to be omitted.

AN ACT relating to education; establishing the Nevada Opportunity Scholarship Program; authorizing parents and legal guardians of certain pupils to apply for participation in the Program; revising provisions governing the apportionment of money from the State Distributive School Account to provide for the payment of money for the education of pupils who participate in the Program; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Sections 2-16 of this bill revise the system of public education in this State by establishing the Nevada Opportunity Scholarship Program for certain pupils, to be administered by the Department of Education. (Title 34 of NRS) Sections 7 and 8 prescribe the process for a licensed private school to submit an application to the Department to become certified as an eligible school under the Program. Section 11 authorizes the parent or legal guardian of a pupil to apply to participate in the Program and enroll the pupil in an eligible school. Section 14 requires the Department to issue a scholarship in the amount of \$3,000 for each child who participates in the Program and attends an eligible school. The State Board of Education is required to adopt regulations prescribing the method for determining the proportionate share of the State and the school district for the scholarships. Section 14 also provides that a pupil who participates in the program and is





- 13 enrolled in an eligible school must be included in the count of pupils in the school
- 14 district in which the child attends school for purposes of apportionments and 15
- allowances from the State Distributive School Account. The remaining sections of 16 this bill make changes to the existing provisions of NRS governing education to
- 17 include the Program and to indicate that the money available for education is for
- 18 the support of the system of public education.

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THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- **Section 1.** Title 34 of NRS is hereby amended by adding thereto a new chapter to consist of the provisions set forth as sections 2 to 16, inclusive, of this act.
- Sec. 2. As used in this chapter, unless the context otherwise requires, the words and terms defined in sections 3, 4 and 5 of this act have the meanings ascribed to them in those sections.
- Sec. 3. "Eligible school" means a private school that is certified by the Department pursuant to section 7 of this act.
- Sec. 4. "Private school" has the meaning ascribed to it in NRS 394.103. 10
 - Sec. 5. "Program" means the Nevada **Opportunity** Scholarship Program established pursuant to section 6 of this act.
 - Sec. 6. 1. There is hereby established the Nevada Opportunity Scholarship Program to be administered by the Department.
 - The State Board shall adopt regulations:
 - (a) Prescribing the process for the submission of an application by a private school to become certified as an eligible school and the contents of the application, including, without limitation, the type of proof of financial viability required of a private school;
 - (b) Prescribing the process for the submission of an application by a parent or legal guardian of a child to participate in the Program;
 - (c) Prescribing the method for determining the proportionate share of the State and the school district for the scholarship of each pupil who attends an eligible school in the district and receives a scholarship; and
 - (d) As are necessary to carry out the provisions of this chapter.
 - 3. The Department shall:
- 31 (a) Provide information to the general public concerning the 32 Program. 33
 - (b) Maintain a list available for public inspection that identifies eligible schools.





Sec. 7. A private school may submit to the Department an application to become certified as an eligible school. The application must include, without limitation:

1. Proof that the private school is licensed pursuant to

chapter 394 of NRS;

2. Proof that the private school is financially viable, as determined by the Department in accordance with the regulations adopted by the State Board pursuant to section 6 of this act;

3. A written statement that the private school does not

discriminate on the basis of race, ethnicity or religion; and

4. The number of children in each grade level from the

Program that the private school is able to accommodate.

- Sec. 8. 1. Upon receipt of an application pursuant to section 7 of this act, the Department shall approve the application if it is complete and if it complies with this chapter and the regulations applicable to eligible schools. The Department shall provide written notice to the applicant of its approval or denial of the application. If an application is denied, the written notice must indicate the reason for the denial.
- 2. If an application is approved, the Department and the private school shall enter into a written agreement which certifies the private school as an eligible school.
- 3. The Department shall not interfere with the operation or management of a private school that is certified as an eligible school except as authorized by this chapter and chapter 394 of NRS.
- 27 4. The certification of an eligible school pursuant to this section remains valid indefinitely unless:
 - (a) The Department revokes the certification pursuant to section 9 of this act; or
- 31 (b) The eligible school requests that the Department revoke the 32 certification.
 - Sec. 9. 1. The Department shall revoke the certification of a private school as an eligible school if the:
 - (a) Private school fails to comply with the provisions of this chapter or the regulations adopted by the State Board pursuant to section 6 of this act;
 - (b) License of the private school is revoked pursuant to chapter 394 of NRS; or
 - (c) Private school fails to demonstrate financial viability on an ongoing basis as required by the Department.
 - 2. As soon as practicable after revoking the certification of a private school pursuant to this section, the Department shall provide notice of the revocation to the parent or legal guardian of





each child who participates in the Program and is enrolled in that private school. Upon revocation, each child must be allowed to:

(a) In the manner required by the Department, request a transfer to another eligible school; or

(b) Enroll in the public school that he is otherwise zoned to attend.

Sec. 10. 1. An eligible school shall:

- (a) Comply with all laws and regulations relating to antidiscrimination and civil rights;
- (b) Provide, upon the request of the Department, proof of financial viability in accordance with the regulations adopted by the State Board pursuant to section 6 of this act;

(c) Provide to the parent or legal guardian of each child who participates in the Program a regular report on the academic

15 progress of the child:

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(d) Employ or contract with teachers who hold a bachelor's degree, master's degree or a doctoral degree or have at least 3 years of experience in education;

(e) Provide to the parent or legal guardian of each child who participates in the Program an annual report regarding the

professional qualifications of the child's teachers;

(f) Regularly report to the child's parent or legal guardian and the Department concerning the academic progress of the child, including, without limitation, the results of any pre- and postacademic assessments; and

- (g) Comply with the provisions of this chapter and the regulations adopted by the State Board pursuant to section 6 of 28 this act.
 - 2. For all legal intents and purposes, a private school that is certified as an eligible school pursuant to this chapter is not a public employer.
 - Sec. 11. 1. The parent or legal guardian of a child may submit to the Department an application for the child to participate in the Program if:
 - (a) The parent or legal guardian is a resident of this State;
 - (b) The child was enrolled in a public school within a school district in this State in the preceding school year; and
 - (c) An eligible school has accepted the child for admission.
 - 2. The Department shall approve an application if the application satisfies the requirements of subsection 1.
 - 3. Upon approval of an application, the Department shall provide a written statement of approval to the parent or legal guardian of the child and the eligible school in which the child will be enrolled. Upon denial of an application, the Department





shall provide a written statement of denial to the parent or legal guardian of the child indicating the reason for the denial.

- Neither the board of trustees of the school district in which the child attends nor the board of trustees of the school district in which the child resides is required to provide transportation for the child to attend the eligible school.
- 5. A parent or legal guardian of a child who participates in the Program is responsible for any additional financial obligations related to the enrollment of the child in the eligible school.
- The participation of a child in the Program does not imply that the public school or school district in which the child was previously enrolled failed to provide an adequate public education to the child.
- Sec. 12. 1. A child may continue to participate in the Program if the child is enrolled in good standing in an eligible school and until the child:
 - (a) Attains 20 years of age;

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- (b) Graduates from high school; or
- (c) Withdraws from the Program pursuant to subsection 3 and enrolls in the public school that he is otherwise zoned to attend, **→** whichever occurs first.
- Before renewing a scholarship to a child for any subsequent school year, the Department shall require the parent or legal guardian of the child to provide documentation as deemed necessary by the Department to demonstrate that the child continues to remain eligible to participate in the Program. A scholarship is forfeited if a child or his parent or legal guardian fails to comply with this subsection.
- 29 3. The parent or legal guardian of a child who participates in 30 the Program may:
- (a) In the manner required by the Department, request a 32 transfer of the child to another eligible school; or
 - (b) Withdraw his child from participation in the Program at any time upon written notice to the Department.
 - 4. If a child withdraws from the Program, he must be allowed to enroll in the public school that he is otherwise zoned to attend.
 - Sec. 13. A private school that is certified as an eligible school shall not require a child who participates in the Program to participate in any religious activity.
 - Sec. 14. 1. If a child participates in the Program and is enrolled in an eligible school, the child must be included in the count of pupils in the school district in which the child attends for the purposes of apportionments and allowances from the State Distributive School Account pursuant to NRS 387.121 to 387.126, inclusive.





- 2. A private school that is certified as an eligible school shall submit to the Department a list of names of the children who participate in the Program and are accepted for enrollment in the private school. Upon receipt of such a list, the Department shall verify that each child identified on the list has been approved for participation in the Program. After the Department verifies the list of names, the Department shall issue a scholarship to the parent or legal guardian of a child who is approved for participation in the Program and accepted for enrollment in a private school that is certified as an eligible school. The parent or legal guardian shall restrictively endorse the scholarship for use by the private school which his child attends and submit the scholarship to that private school.
- 3. A private school that is certified as an eligible school may submit to the Department all scholarships that it receives which are endorsed for payment. A parent or legal guardian of a child may not submit a scholarship directly to the Department for payment. Upon receipt of all scholarships from a private school that is certified as an eligible school, the Department shall pay to the private school for each child who participates in the Program and is enrolled in the private school the amount of \$3,000 for each scholarship.
- Sec. 15. Each school district shall allow a child who participates in the Program and is enrolled in a private school that is certified as an eligible school to participate in taking an examination that is administered pursuant to NRS 389.550 and the high school proficiency examination administered pursuant to NRS 389.015. Each school district shall ensure that the children who participate in the Program and are enrolled in private schools which are certified as eligible schools who reside in the school district have adequate notice of the availability of information concerning such examinations on the Internet website of the school district maintained pursuant to NRS 389.004. The results of the examination for a child who participates in the Program must not be included in the determination of whether the school district has made adequate yearly progress pursuant to NRS 385.377.
- Sec. 16. 1. On or before December 1 of each year, the Department shall prepare a written report concerning the status of the Program during the previous school year. The report must include, without limitation:
- (a) The number of children who participated in the Program during the previous school year and the demographic information concerning those children; and





- (b) The number of eligible schools, including, without limitation, any increase or decline in the number of eligible schools.
 - 2. The Department shall submit the report:
- (a) In even-numbered years, to the Director of the Legislative Counsel Bureau for transmission to the next regular session of the Legislature.
- (b) In odd-numbered years, to the Legislative Committee on Education.
 - **Sec. 17.** NRS 385.310 is hereby amended to read as follows:
 - 385.310 The Deputy Superintendent for Administrative and Fiscal Services, under the direction of the Superintendent of Public Instruction, shall:
 - Determine the apportionment of all [state school] money for the system of public education to schools of the State as prescribed by law.
 - Develop for public schools of the State a uniform system of budgeting and accounting. The system must provide for the separate reporting of expenditures for each:
 - (a) School district: and

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- (b) School within a school district.
- → Upon approval of the State Board, the system is mandatory for all public schools in this State and must be enforced as provided in subsection 2 of NRS 385.315.
- Carry on a continuing study of school finance in the State, particularly the method by which schools are financed on the state level, and make such recommendations to the Superintendent of Public Instruction for submission to the State Board as he deems advisable.
- 4. Recommend to the Superintendent of Public Instruction for submission to the State Board such changes in budgetary and 32 financial procedures as his studies may show to be advisable.
 - 5. Perform such other statistical and financial duties pertaining to the administration and finances of the schools of the State as may be required by the Superintendent of Public Instruction.
 - Prepare for the Superintendent of Public Instruction the biennial budgets of the Department for consideration by the State Board and submission to the Governor.
 - **Sec. 18.** NRS 386.415 is hereby amended to read as follows:
 - The board of trustees of any school district may enter into an agreement with any [individual,] person, firm, partnership, corporation, association or public agency which has been approved for such purpose by the Aging Services Division of the Department of Health and Human Services H whereby the school district agrees to prepare hot lunches for persons 60 years of





age or older and their spouses or any group of such persons by utilizing the systems and procedures already developed for use in the school lunch program of [such] the district.

2. No agreement entered into by a board of trustees of a school district pursuant to the provisions of this section may:

- (a) Involve the expenditure by the school district of any school lunch money or other *money for the system of* public [school money] *education* or the use of any school lunch commodities or public school personnel, equipment or facilities unless the agreement includes a provision requiring full reimbursement therefor.
- (b) Provide for payment to the school district of any amount in excess of the estimated actual cost of food, personnel, equipment, facilities and other necessary expenditures involved in the performance of the agreement. The estimated actual cost [shall] must be negotiated by the board of trustees and the Aging Services Division of the Department of Health and Human Services.
- (c) Permit any program of hot lunches for persons 60 years of age or over and their spouses to interfere in any way with the use of school lunch facilities for public school purposes.

Sec. 19. NRS 386.570 is hereby amended to read as follows:

- 386.570 1. Each pupil who is enrolled in a charter school, including, without limitation, a pupil who is enrolled in a program of special education in a charter school, must be included in the count of pupils in the school district for the purposes of apportionments and allowances from the State Distributive School Account pursuant to NRS 387.121 to 387.126, inclusive, unless the pupil is exempt from compulsory attendance pursuant to NRS 392.070. A charter school is entitled to receive its proportionate share of any other money available from federal, state or local sources that the school or the pupils who are enrolled in the school are eligible to receive. If a charter school receives special education program units directly from this State, the amount of money for special education that the school district pays to the charter school may be reduced proportionately by the amount of money the charter school received from this State for that purpose.
- 2. All money received by the charter school from this State or from the board of trustees of a school district must be deposited in a bank, credit union or other financial institution in this State. The governing body of a charter school may negotiate with the board of trustees of the school district and the State Board for additional money to pay for services which the governing body wishes to offer.
- 3. Upon completion of a school year, the sponsor of a charter school may request reimbursement from the governing body of the charter school for the administrative costs associated with





sponsorship for that school year if the sponsor provided administrative services during that school year. The request must include an itemized list of those costs. Upon receipt of such a request, the governing body shall pay the reimbursement to the board of trustees of the school district if the board of trustees sponsors the charter school, to the Department if the State Board sponsors the charter school or to the college or university within the Nevada System of Higher Education if that institution sponsors the charter school. If a governing body fails to pay the reimbursement, the charter school shall be deemed to have violated its written charter and the sponsor may take such action to revoke the written charter pursuant to NRS 386.535 as it deems necessary. If the board of trustees of a school district is the sponsor of a charter school, the amount of money that may be paid to the sponsor pursuant to this subsection for administrative expenses in 1 school year must not exceed:

- (a) For the first year of operation of the charter school, 2 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124.
 - (b) For any year after the first year of operation of the charter school, 1 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124.
 - 4. If the State Board or a college or university within the Nevada System of Higher Education is the sponsor of a charter school, the amount of money that may be paid to the Department or to the institution, as applicable, pursuant to subsection 3 for administrative expenses in 1 school year must not exceed:
- (a) For the first year of operation of the charter school, 2 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124.
- (b) For any year after the first year of operation of the charter school, 1.5 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124.
- 5. To determine the amount of money for distribution to a charter school in its first year of operation, the count of pupils who are enrolled in the charter school must initially be determined 30 days before the beginning of the school year of the school district, based on the number of pupils whose applications for enrollment have been approved by the charter school. The count of pupils who are enrolled in the charter school must be revised on the last day of the first school month of the school district in which the charter school is located for the school year, based on the actual number of pupils who are enrolled in the charter school. Pursuant to subsection [5] 6 of NRS 387.124, the governing body of a charter school may request that the apportionments made to the charter school in its first





year of operation be paid to the charter school 30 days before the apportionments are otherwise required to be made.

- 6. If a charter school ceases to operate as a charter school during a school year, the remaining apportionments that would have been made to the charter school pursuant to NRS 387.124 for that year must be paid on a proportionate basis to the school districts where the pupils who were enrolled in the charter school reside.
- 7. The governing body of a charter school may solicit and accept donations, money, grants, property, loans, personal services or other assistance for purposes relating to education from members of the general public, corporations or agencies. The governing body may comply with applicable federal laws and regulations governing the provision of federal grants for charter schools. The State Board may assist a charter school that operates exclusively for the enrollment of pupils who receive special education in identifying sources of money that may be available from the Federal Government or this State for the provision of educational programs and services to such pupils.
- 8. If a charter school uses money received from this State to purchase real property, buildings, equipment or facilities, the governing body of the charter school shall assign a security interest in the property, buildings, equipment and facilities to the State of Nevada.
- **Sec. 20.** NRS 387.035 is hereby amended to read as follows: 387.035 The State Controller shall keep a separate and distinct account of:
 - 1. The State Permanent School Fund.
- 2. The interest and income of the State Permanent School Fund.
- 3. All moneys derived from special appropriations or otherwise for the support of *the system of* public [schools.] *education*.
 - **Sec. 21.** NRS 387.040 is hereby amended to read as follows:
- 387.040 1. Except as otherwise provided in subsection 2 and NRS 387.528, the State Treasurer shall pay over all *money for the system of* public [school money] *education* received by him for the support of school districts only on warrants of the State Controller issued upon the orders of the Superintendent of Public Instruction in favor of county treasurers. When endorsed, the orders are valid vouchers in the hands of the State Controller for the disbursement of *money for the system of* public [school money.] *education*.
- 2. Except as otherwise provided in NRS 387.528, if the board of trustees of a school district establishes and administers a separate account pursuant to the provisions of NRS 354.603, the State Treasurer shall pay over to the school district all *money for the system of* public [school money] education due the school district.





3. The State Treasurer shall pay over all *money for the system of* public [school money] *education* received by him for the support of charter schools only on warrants of the State Controller issued upon the orders of the Superintendent of Public Instruction in favor of the charter schools. When endorsed, the orders are valid vouchers in the hands of the State Controller for the disbursement of *money for the system of* public [school money.] *education*.

Sec. 22. NRS 387.045 is hereby amended to read as follows:

387.045 1. No portion of the *money for the system of* public [school funds] *education* or of the money specially appropriated for the purpose of *the system of* public [schools] *education* shall be devoted to any other object or purpose.

2. No portion of the *money for the system of* public [school funds] *education* shall in any way be segregated, divided or set apart for the use or benefit of any sectarian or secular society or association.

Sec. 23. NRS 387.121 is hereby amended to read as follows:

The Legislature declares that the proper objective of state financial aid to *the system of* public education is to ensure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, this State should supplement local financial ability to whatever extent necessary in each school district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which the system of public [schools are] education is maintained. Therefore, the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school or a university school for profoundly gifted pupils : and minus the district's proportionate share for scholarships granted to pupils who attend an eligible school in the district pursuant to sections 2 to 16, inclusive, of this act. This formula is designated the Nevada Plan.

Sec. 24. NRS 387.1211 is hereby amended to read as follows: 387.1211 As used in NRS 387.121 to 387.126, inclusive:

- 1. "Average daily attendance" means the total number of pupils attending a particular school each day during a period of reporting divided by the number of days school is in session during that period.
 - 2. "Enrollment" means the count of pupils *who*:



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- 1 (a) Are enrolled in and scheduled to attend programs of 2 instruction of a school district $\{\cdot,\cdot\}$;
 - (b) Are enrolled in a charter school [or];

- (c) Are enrolled in a university school for profoundly gifted pupils; or
- (d) Are enrolled in an eligible school pursuant to sections 2 to 16, inclusive, of this act and participate in the Nevada Opportunity Scholarship Program,
- → at a specified time during the school year.
- 3. "Special education program unit" means an organized unit of special education and related services which includes full-time services of persons licensed by the Superintendent of Public Instruction or other appropriate licensing body [,] providing a program of instruction in accordance with minimum standards prescribed by the State Board.
 - **Sec. 25.** NRS 387.1233 is hereby amended to read as follows:
- 387.1233 1. Except as otherwise provided in subsection 2, basic support of each school district must be computed by:
- (a) Multiplying the basic support guarantee per pupil established for that school district for that school year by the sum of:
- (1) Six-tenths the count of pupils enrolled in the kindergarten department on the last day of the first school month of the school district for the school year, including, without limitation, the count of pupils who reside in the county and are enrolled in any charter school and any pupils who attend kindergarten in an eligible school located in the county and receive a scholarship pursuant to sections 2 to 16, inclusive, of this act on the last day of the first school month of the school district for the school year.
- (2) The count of pupils enrolled in grades 1 to 12, inclusive, on the last day of the first school month of the school district for the school year, including, without limitation, the count of pupils who [reside]:
- (I) **Reside** in the county and are enrolled in any charter school on the last day of the first school month of the school district for the school year;
- (II) Attend an eligible school located in the county and receive a scholarship pursuant to sections 2 to 16, inclusive, of this act on the last day of the first school month of the school district for the school year; and [the count of pupils who are]
- (III) Are enrolled in a university school for profoundly gifted pupils located in the county.
- (3) The count of pupils not included under subparagraph (1) or (2) who are enrolled full-time in a program of distance education provided by that school district or a charter school located within





that school district on the last day of the first school month of the school district for the school year.

- (4) The count of pupils who reside in the county and are enrolled:
- (I) In a public school of the school district and are concurrently enrolled part-time in a program of distance education provided by another school district or a charter school on the last day of the first school month of the school district for the school year, expressed as a percentage of the total time services are provided to those pupils per school day in proportion to the total time services are provided during a school day to pupils who are counted pursuant to subparagraph (2).
- (II) In a charter school and are concurrently enrolled parttime in a program of distance education provided by a school district or another charter school on the last day of the first school month of the school district for the school year, expressed as a percentage of the total time services are provided to those pupils per school day in proportion to the total time services are provided during a school day to pupils who are counted pursuant to subparagraph (2).
- (5) The count of pupils not included under subparagraph (1), (2), (3) or (4), who are receiving special education pursuant to the provisions of NRS 388.440 to 388.520, inclusive, on the last day of the first school month of the school district for the school year, excluding the count of pupils who have not attained the age of 5 years and who are receiving special education pursuant to subsection 1 of NRS 388.490 on that day.
- (6) Six-tenths the count of pupils who have not attained the age of 5 years and who are receiving special education pursuant to subsection 1 of NRS 388.490 on the last day of the first school month of the school district for the school year.
- (7) The count of children detained in facilities for the detention of children, alternative programs and juvenile forestry camps receiving instruction pursuant to the provisions of NRS 388.550, 388.560 and 388.570 on the last day of the first school month of the school district for the school year.
- (8) The count of pupils who are enrolled in classes for at least one semester pursuant to subsection 4 of NRS 386.560, subsection 5 of NRS 386.580 or subsection 3 of NRS 392.070, expressed as a percentage of the total time services are provided to those pupils per school day in proportion to the total time services are provided during a school day to pupils who are counted pursuant to subparagraph (2).
- (b) Multiplying the number of special education program units maintained and operated by the amount per program established for that school year.





- (c) Adding the amounts computed in paragraphs (a) and (b).
- 2. If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is less than or equal to 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the largest number from among the immediately preceding 2 school years must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124.
- 3. If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is more than 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the larger enrollment number from the current year or the immediately preceding school year must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124.
- 4. Pupils who are excused from attendance at examinations or have completed their work in accordance with the rules of the board of trustees must be credited with attendance during that period.
- 5. Pupils who are incarcerated in a facility or institution operated by the Department of Corrections must not be counted for the purpose of computing basic support pursuant to this section. The average daily attendance for such pupils must be reported to the Department of Education.
- 6. Pupils who are enrolled in courses which are approved by the Department as meeting the requirements for an adult to earn a high school diploma must not be counted for the purpose of computing basic support pursuant to this section.
- **Sec. 26.** NRS 387.124 is hereby amended to read as follows: 387.124 Except as otherwise provided in this section and NRS 387.528:
- 1. On or before August 1, November 1, February 1 and May 1 of each year, the Superintendent of Public Instruction shall apportion the State Distributive School Account in the State General Fund among the several county school districts, charter schools and university schools for profoundly gifted pupils in amounts approximating one-fourth of their respective yearly apportionments less any amount set aside as a reserve.





- 2. The apportionment to a school district, computed on a yearly basis, equals the difference between the basic support and the local funds available pursuant to NRS 387.1235, minus [all]:
- (a) All the funds attributable to pupils who reside in the county but attend a charter school [, all];
- (b) All the funds attributable to pupils who reside in the county and are enrolled full-time or part-time in a program of distance education provided by another school district or a charter school fand all:
- (c) All the funds attributable to pupils who are enrolled in a university school for profoundly gifted pupils located in the county : and
- (d) The school district's proportionate share for scholarships granted to pupils who attend an eligible school in the district pursuant to sections 2 to 16, inclusive, of this act.
- No apportionment may be made to a school district if the amount of the local funds exceeds the amount of basic support.
- [2.] 3. Except as otherwise provided in subsection [3,] 4, the apportionment to a charter school, computed on a yearly basis, is equal to the sum of the basic support per pupil in the county in which the pupil resides plus the amount of local funds available per pupil pursuant to NRS 387.1235 and all other funds available for *the system of* public [schools] *education* in the county in which the pupil resides minus all the funds attributable to pupils who are enrolled in the charter school but are concurrently enrolled part-time in a program of distance education provided by a school district or another charter school. If the apportionment per pupil to a charter school is more than the amount to be apportioned to the school district in which a pupil who is enrolled in the charter school resides, the school district in which the pupil resides shall pay the difference directly to the charter school.
- [3.] 4. The apportionment to a charter school that is sponsored by the State Board or by a college or university within the Nevada System of Higher Education, computed on a yearly basis, is equal to the sum of the basic support per pupil in the county in which the pupil resides plus the amount of local funds available per pupil pursuant to NRS 387.1235 and all other funds available for the system of public [schools] education in the county in which the pupil resides, minus all funds attributable to pupils who are enrolled in the charter school but are concurrently enrolled part-time in a program of distance education provided by a school district or another charter school.
- [4.] 5. In addition to the apportionments made pursuant to this section, an apportionment must be made to a school district or charter school that provides a program of distance education for





each pupil who is enrolled part-time in the program. The amount of the apportionment must be equal to the percentage of the total time services are provided to the pupil through the program of distance education per school day in proportion to the total time services are provided during a school day to pupils who are counted pursuant to subparagraph (2) of paragraph (a) of subsection 1 of NRS 387.1233 for the school district in which the pupil resides.

[5.] 6. The governing body of a charter school may submit a written request to the Superintendent of Public Instruction to receive, in the first year of operation of the charter school, an apportionment 30 days before the apportionment is required to be made pursuant to subsection 1. Upon receipt of such a request, the Superintendent of Public Instruction may make the apportionment 30 days before the apportionment is required to be made. A charter school may receive all four apportionments in advance in its first year of operation.

[6.] 7. The apportionment to a university school for profoundly gifted pupils, computed on a yearly basis, is equal to the sum of the basic support per pupil in the county in which the university school is located plus the amount of local funds available per pupil pursuant to NRS 387.1235 and all other funds available for the system of public [schools] education in the county in which the university school is located. If the apportionment per pupil to a university school for profoundly gifted pupils is more than the amount to be apportioned to the school district in which the university school is located, the school district shall pay the difference directly to the university school. The governing body of a university school for profoundly gifted pupils may submit a written request to the Superintendent of Public Instruction to receive, in the first year of operation of the university school, an apportionment 30 days before the apportionment is required to be made pursuant to subsection 1. Upon receipt of such a request, the Superintendent of Public Instruction may make the apportionment 30 days before the apportionment is required to be made. A university school for profoundly gifted pupils may receive all four apportionments in advance in its first year of operation.

[7.] 8. The Superintendent of Public Instruction shall apportion, on or before August 1 of each year, the money designated as the "Nutrition State Match" pursuant to NRS 387.105 to those school districts that participate in the National School Lunch Program, 42 U.S.C. §§ 1751 et seq. The apportionment to a school district must be directly related to the district's reimbursements for the Program as compared with the total amount of reimbursements for all school districts in this State that participate in the Program.





[8.] 9. If the State Controller finds that such an action is needed to maintain the balance in the State General Fund at a level sufficient to pay the other appropriations from it, he may pay out the apportionments monthly, each approximately one-twelfth of the yearly apportionment less any amount set aside as a reserve. If such action is needed, the State Controller shall submit a report to the Department of Administration and the Fiscal Analysis Division of the Legislative Counsel Bureau documenting reasons for the action.

Sec. 27. NRS 387.185 is hereby amended to read as follows:

387.185 1. Except as otherwise provided in subsection 2 and NRS 387.528, all [sehool] money for the system of public education due each county school district must be paid over by the State Treasurer to the county treasurer on August 1, November 1, February 1 and May 1 of each year or as soon thereafter as the county treasurer may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction as provided in NRS 387.124.

- 2. Except as otherwise provided in NRS 387.528, if the board of trustees of a school district establishes and administers a separate account pursuant to the provisions of NRS 354.603, all [school] money for the system of public education due that school district must be paid over by the State Treasurer to the school district on August 1, November 1, February 1 and May 1 of each year or as soon thereafter as the school district may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction as provided in NRS 387.124.
- 3. No county school district may receive any portion of the *money for the system of* public [school money] *education* unless that school district has complied with the provisions of this title and regulations adopted pursuant thereto.
- 4. Except as otherwise provided in this subsection, all [school] money for the system of public education due each charter school must be paid over by the State Treasurer to the governing body of the charter school on August 1, November 1, February 1 and May 1 of each year or as soon thereafter as the governing body may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction as provided in NRS 387.124. If the Superintendent of Public Instruction has approved, pursuant to subsection [5] 6 of NRS 387.124, a request for payment of an apportionment 30 days before the apportionment is otherwise required to be made, the money due [to] the charter school must be paid by the State Treasurer to the governing body of the charter school on July 1, October 1, January 1 or April 1, as applicable.





5. Except as otherwise provided in this subsection, all [school] money *for the system of public education* due each university school for profoundly gifted pupils must be paid over by the State Treasurer to the governing body of the university school on August 1, November 1, February 1 and May 1 of each year or as soon thereafter as the governing body may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction as provided in NRS 387.124. If the Superintendent of Public Instruction has approved, pursuant to subsection [6] 7 of NRS 387.124, a request for payment of an apportionment 30 days before the apportionment is otherwise required to be made, the money due [to] the university school must be paid by the State Treasurer to the governing body of the university school on July 1, October 1, January 1 or April 1, as applicable.

Sec. 28. NRS 387.195 is hereby amended to read as follows:

387.195 1. Each board of county commissioners shall levy a tax of 75 cents on each \$100 of assessed valuation of taxable property within the county for the support of the *system of* public [schools] *education* within the county school district.

- 2. The tax collected pursuant to subsection 1 on any assessed valuation attributable to the net proceeds of minerals must not be considered as available to pay liabilities of the fiscal year in which the tax is collected but must be deferred for use in the subsequent fiscal year. The annual budget for the school district must only consider as an available source the tax on the net proceeds of minerals which was collected in the prior year.
- 3. In addition to any tax levied in accordance with subsection 1, each board of county commissioners shall levy a tax for the payment of interest and redemption of outstanding bonds of the county school district.
- 4. The tax collected pursuant to subsection 1 and any interest earned from the investment of the proceeds of that tax must be credited to the county's school district fund.
- 5. The tax collected pursuant to subsection 3 and any interest earned from the investment of the proceeds of that tax must be credited to the county school district's debt service fund.
 - **Sec. 29.** NRS 387.210 is hereby amended to read as follows:
- 387.210 Except when the board of trustees of a county school district elects to establish a separate account under the provisions of NRS 354.603, each county treasurer shall:
- 1. Receive and hold as a special deposit all *money for the system of* public [school moneys,] *education*, whether received by him from the State Treasurer or raised by the county for the benefit of the *system of* public [schools,] *education*, or from any other





source, and keep separate accounts thereof and of their disbursements.

- 2. Pay over all *money for the system of* public [school moneys] *education* received by him only on warrants of the county auditor, issued upon orders of the board of trustees of the county school district. All orders issued in accordance with law by the board of trustees [shall be] *are* valid vouchers in the hands of the county auditors for warrants drawn upon such orders.
 - **Sec. 30.** NRS 387.225 is hereby amended to read as follows:
- 387.225 [No] A tax collector or county treasurer shall **not** receive any fees or compensation whatever for collecting, receiving, keeping, transporting or disbursing any **money for the system of** public [school moneys.] education.
 - **Sec. 31.** NRS 388.150 is hereby amended to read as follows:
- 388.150 1. No books, tracts or papers of a sectarian or denominational character may be used or introduced in any public school established pursuant to the provisions of this title, [of NRS,] nor may any sectarian or denominational doctrines be taught in any public school.
- 2. Any school district or charter school whose officers knowingly allow any public schools to be taught in violation of this section forfeits all right to any *money for the system of* public [school funds.] education.
- 3. [Nothing in this section prohibits] This section does not prohibit a school district or charter school from complying with applicable federal laws, such as the Equal Access Act, 20 U.S.C. §§ 4071 et seq.
 - **Sec. 32.** NRS 392.070 is hereby amended to read as follows:
- 392.070 1. Attendance of a child required by the provisions of NRS 392.040 must be excused when:
- (a) The child is enrolled in a private school pursuant to chapter 394 of NRS [;], including, without limitation, a private school that is certified as an eligible school pursuant to sections 2 to 16, inclusive, of this act; or
- (b) A parent of the child chooses to provide education to the child and files a notice of intent to homeschool the child with the superintendent of schools of the school district in which the child resides in accordance with NRS 392.700.
- 2. The board of trustees of each school district shall provide programs of special education and related services for homeschooled children. The programs of special education and related services required by this section must be made available:
- (a) Only if a child would otherwise be eligible for participation in programs of special education and related services pursuant to NRS 388.440 to 388.520, inclusive;





- (b) In the same manner that the board of trustees provides, as required by 20 U.S.C. § 1412, for the participation of pupils with disabilities who are enrolled in private schools within the school district voluntarily by their parents or legal guardians; and
- (c) In accordance with the same requirements set forth in 20 U.S.C. § 1412 which relate to the participation of pupils with disabilities who are enrolled in private schools within the school district voluntarily by their parents or legal guardians.
- 3. Except as otherwise provided in subsection 2 for programs of special education and related services, upon the request of a parent or legal guardian of a child who is enrolled in a private school or a parent or legal guardian of a homeschooled child, the board of trustees of the school district in which the child resides shall authorize the child to participate in any classes and extracurricular activities, excluding sports, at a public school within the school district if:
- (a) Space for the child in the class or extracurricular activity is available:
- (b) The parent or legal guardian demonstrates to the satisfaction of the board of trustees that the child is qualified to participate in the class or extracurricular activity; and
- (c) If the child is a homeschooled child, a notice of intent of a homeschooled child to participate in programs and activities is filed for the child with the school district for the current school year pursuant to NRS 392.705.
- If the board of trustees of a school district authorizes a child to participate in a class or extracurricular activity, excluding sports, pursuant to this subsection, the board of trustees is not required to provide transportation for the child to attend the class or activity. A homeschooled child must be allowed to participate in interscholastic activities and events governed by the Nevada Interscholastic Activities Association pursuant to NRS 386.420 to 386.470, inclusive, and interscholastic activities and events, including sports, pursuant to subsection 5.
- 4. The board of trustees of a school district may revoke its approval for a pupil to participate in a class or extracurricular activity at a public school pursuant to subsection 3 if the board of trustees or the public school determines that the pupil has failed to comply with applicable statutes, or applicable rules and regulations of the board of trustees. If the board of trustees revokes its approval, neither the board of trustees nor the public school is liable for any damages relating to the denial of services to the pupil.
- 5. In addition to those interscholastic activities and events governed by the Nevada Interscholastic Activities Association pursuant to NRS 386.420 to 386.470, inclusive, a homeschooled





child must be allowed to participate in interscholastic activities and events, including sports, if a notice of intent of a homeschooled child to participate in programs and activities is filed for the child with the school district for the current school year pursuant to NRS 392.705. A homeschooled child who participates in interscholastic 5 activities and events at a public school pursuant to this subsection 7 must participate within the school district of the child's residence through the public school which the child is otherwise zoned to attend. Any rules or regulations that apply to pupils enrolled in 10 public schools who participate in interscholastic activities and events, including sports, apply in the same manner to homeschooled 11 children who participate in interscholastic activities and events, 12 13 including, without limitation, provisions governing:

- (a) Eligibility and qualifications for participation;
- (b) Fees for participation;
- (c) Insurance;

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- (d) Transportation;
- (e) Requirements of physical examination;
- (f) Responsibilities of participants;
- (g) Schedules of events;
- (h) Safety and welfare of participants;
- (i) Eligibility for awards, trophies and medals;
- (j) Conduct of behavior and performance of participants; and
- (k) Disciplinary procedures.
- 6. If a homeschooled child participates in interscholastic activities and events pursuant to subsection 5:
- (a) No challenge may be brought by the *Nevada Interscholastic Activities* Association, a school district, a public school or a private school, a parent or guardian of a pupil enrolled in a public school or a private school, a pupil enrolled in a public school or a private school, or any other entity or person claiming that an interscholastic activity or event is invalid because the homeschooled child is allowed to participate.
- (b) Neither the school district nor a public school may prescribe any regulations, rules, policies, procedures or requirements governing the eligibility or participation of the homeschooled child that are more restrictive than the provisions governing the eligibility and participation of pupils enrolled in public schools.
- 7. The programs of special education and related services required by subsection 2 may be offered at a public school or another location that is appropriate.
 - 8. The board of trustees of a school district:
- (a) May, before providing programs of special education and related services to a homeschooled child pursuant to subsection 2, require proof of the identity of the child, including, without





limitation, the birth certificate of the child or other documentation sufficient to establish the identity of the child.

- (b) May, before authorizing a homeschooled child to participate in a class or extracurricular activity, excluding sports, pursuant to subsection 3, require proof of the identity of the child, including, without limitation, the birth certificate of the child or other documentation sufficient to establish the identity of the child.
- (c) Shall, before allowing a homeschooled child to participate in interscholastic activities and events governed by the Nevada Interscholastic Activities Association pursuant to NRS 386.420 to 386.470, inclusive, and interscholastic activities and events pursuant to subsection 5, require proof of the identity of the child, including, without limitation, the birth certificate of the child or other documentation sufficient to establish the identity of the child.
- 9. The Department shall adopt such regulations as are necessary for the boards of trustees of school districts to provide the programs of special education and related services required by subsection 2.
- 10. As used in this section, "related services" has the meaning ascribed to it in 20 U.S.C. § 1401.
 - **Sec. 33.** NRS 392A.083 is hereby amended to read as follows:
- 392A.083 1. Each pupil who is enrolled in a university school for profoundly gifted pupils, including, without limitation, a pupil who is enrolled in a program of special education in a university school for profoundly gifted pupils, must be included in the count of pupils in the school district in which the school is located for the purposes of apportionments and allowances from the State Distributive School Account pursuant to NRS 387.121 to 387.126, inclusive, unless the pupil is exempt from compulsory school attendance pursuant to NRS 392.070.
- 2. A university school for profoundly gifted pupils is entitled to receive its proportionate share of any other money available from federal, state or local sources that the school or the pupils who are enrolled in the school are eligible to receive.
- 3. If a university school for profoundly gifted pupils receives money for special education program units directly from this State, the amount of money for special education that the school district pays to the university school for profoundly gifted pupils may be reduced proportionately by the amount of money the university school received from this State for that purpose.
- 4. All money received by a university school for profoundly gifted pupils from this State or from the board of trustees of a school district must be deposited in a bank, credit union or other financial institution in this State.





- 5. The governing body of a university school for profoundly gifted pupils may negotiate with the board of trustees of the school district in which the school is located or the State Board for additional money to pay for services that the governing body wishes to offer.
- 6. To determine the amount of money for distribution to a university school for profoundly gifted pupils in its first year of operation in which state funding is provided, the count of pupils who are enrolled in the university school must initially be determined 30 days before the beginning of the school year of the school district in which the university school is located, based upon the number of pupils whose applications for enrollment have been approved by the university school. The count of pupils who are enrolled in a university school for profoundly gifted pupils must be revised on the last day of the first school month of the school district in which the university school is located for the school year, based upon the actual number of pupils who are enrolled in the university school.
- 7. Pursuant to subsection [6] 7 of NRS 387.124, the governing body of a university school for profoundly gifted pupils may request that the apportionments made to the university school in its first year of operation be paid to the university school 30 days before the apportionments are otherwise required to be made.
- 8. If a university school for profoundly gifted pupils ceases to operate pursuant to this chapter during a school year, the remaining apportionments that would have been made to the university school pursuant to NRS 387.124 for that school year must be paid on a proportionate basis to the school districts where the pupils who were enrolled in the university school reside.
- 9. If the governing body of a university school for profoundly gifted pupils uses money received from this State to purchase real property, buildings, equipment or facilities, the governing body of the university school shall assign a security interest in the property, buildings, equipment and facilities to the State of Nevada.
 - **Sec. 34.** NRS 394.130 is hereby amended to read as follows:
- 394.130 1. In order to secure uniform and standard work for pupils in private schools in this State, instruction in the subjects required by law for pupils in the public schools shall be required of pupils receiving instruction in such private schools, either under the regular state courses of study prescribed by the [State] Board [of Education] or under courses of study prepared by such private schools and approved by the [State] Board . [of Education.]
- 2. Such private schools [shall be] *are* required to furnish from time to time such reports as the Superintendent of Public Instruction





may find necessary as to enrollment, attendance and general progress within such schools.

- 3. [Nothing in this section shall be so construed as:] This section is not intended:
- (a) To interfere with the right of the proper authorities having charge of private schools to give religious instruction to the pupils enrolled therein.
- (b) [To] Except as otherwise provided in section 14 of this act, to give such private schools any right to share in the public school funds apportioned for the support of the money for the system of public [schools] education of this State.

Sec. 35. NRS 41.0305 is hereby amended to read as follows:

- 41.0305 As used in NRS 41.0305 to 41.039, inclusive, the term "political subdivision" includes an organization that was officially designated as a community action agency pursuant to 42 U.S.C. § 2790 before that section was repealed and is included in the definition of an "eligible entity" pursuant to 42 U.S.C. § 9902, the Nevada Rural Housing Authority, an airport authority created by special act of the Legislature, a regional transportation commission and a fire protection district, irrigation district, school district, governing body of a charter school, any other special district that performs a governmental function, even though it does not exercise general governmental powers, and the governing body of a university school for profoundly gifted pupils. The term does not include a private school that is certified as an eligible school pursuant to sections 2 to 16, inclusive, of this act.
 - **Sec. 36.** NRS 241.015 is hereby amended to read as follows:
- 241.015 As used in this chapter, unless the context otherwise requires:
 - 1. "Action" means:
- (a) A decision made by a majority of the members present during a meeting of a public body;
- (b) A commitment or promise made by a majority of the members present during a meeting of a public body;
- (c) If a public body may have a member who is not an elected official, an affirmative vote taken by a majority of the members present during a meeting of the public body; or
- (d) If all the members of a public body must be elected officials, an affirmative vote taken by a majority of all the members of the public body.
 - "Meeting":
 - (a) Except as otherwise provided in paragraph (b), means:
 - (1) The gathering of members of a public body at which a quorum is present to deliberate toward a decision or to take action





on any matter over which the public body has supervision, control, jurisdiction or advisory power.

- (2) Any series of gatherings of members of a public body at which:
- (I) Less than a quorum is present at any individual gathering;
- (II) The members of the public body attending one or more of the gatherings collectively constitute a quorum; and
- (III) The series of gatherings was held with the specific intent to avoid the provisions of this chapter.
- (b) Does not include a gathering or series of gatherings of members of a public body, as described in paragraph (a), at which a quorum is actually or collectively present:
- (1) Which occurs at a social function if the members do not deliberate toward a decision or take action on any matter over which the public body has supervision, control, jurisdiction or advisory power.
- (2) To receive information from the attorney employed or retained by the public body regarding potential or existing litigation involving a matter over which the public body has supervision, control, jurisdiction or advisory power and to deliberate toward a decision on the matter, or both.
- 3. Except as otherwise provided in this subsection, "public body" means any administrative, advisory, executive or legislative body of the State or a local government which expends or disburses or is supported in whole or in part by tax revenue or which advises or makes recommendations to any entity which expends or disburses or is supported in whole or in part by tax revenue, including, but not limited to, any board, commission, committee, subcommittee or other subsidiary thereof and includes an educational foundation as defined in subsection 3 of NRS 388.750 and a university foundation as defined in subsection 3 of NRS 396.405. "Public body" does not include [thel]:
 - (a) The Legislature of the State of Nevada.
- (b) A private school that is certified as an eligible school pursuant to sections 2 to 16, inclusive, of this act.
- 4. "Quorum" means a simple majority of the constituent membership of a public body or another proportion established by law.
- **Sec. 37.** NRS 278C.250 is hereby amended to read as follows: 278C.250 1. After the effective date of the ordinance adopted pursuant to NRS 278C.220, any taxes levied upon taxable property in the tax increment area each year by or for the benefit of the State, the municipality and any public body must be divided as follows:





- (a) That portion of the taxes that would be produced by the rate upon which the tax is levied each year by or for each of those taxing agencies upon the total sum of the assessed value of the taxable property in the tax increment area as shown upon the last equalized assessment roll used in connection with the taxation of the property by the taxing agency [,] must be allocated to , and when collected must be paid into , the funds of the respective taxing agencies as taxes by or for the taxing agencies on all other property are paid.
- (b) Except as otherwise provided in this section, the portion of the taxes levied each year in excess of the amount determined pursuant to paragraph (a) must be allocated to, and when collected must be paid into, the tax increment account pertaining to the undertaking to pay the bond requirements of loans, money advanced to, or indebtedness, whether funded, refunded, assumed or otherwise, incurred by the municipality to finance or refinance, in whole or in part, the undertaking. Unless the total assessed valuation of the taxable property in the tax increment area exceeds the total assessed value of the taxable property in the area as shown by the last equalized assessment roll referred to in this subsection, all of the taxes levied and collected upon the taxable property in the area must be paid into the funds of the respective taxing agencies. When the loans, advances and indebtedness, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the tax increment area must be paid into the funds of the respective taxing agencies as taxes on all other property are paid.
- (c) The amount of the taxes levied each year which are paid into the tax increment account pursuant to paragraph (b) must be limited by the governing body to an amount not to exceed the combined total amount required for annual debt service of the project or projects acquired, improved or equipped, or any combination thereof, as part of the undertaking.
- (d) Any revenues generated within the tax increment district in excess of the amount referenced in paragraph (c), if any, will be paid into the funds of the respective taxing agencies in the same proportion as their base amount was distributed.
- 2. Except as otherwise provided in this subsection, in any fiscal year, the total revenue paid to a tax increment area in combination with the total revenue paid to any other tax increment areas and any redevelopment agencies of a municipality must not exceed:
- (a) In a municipality whose population is 100,000 or more, an amount equal to the combined tax rates of the taxing agencies for that fiscal year multiplied by 10 percent of the total assessed valuation of the municipality.
- (b) In a municipality whose population is less than 100,000, an amount equal to the combined tax rates of the taxing agencies for



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that fiscal year multiplied by 15 percent of the total assessed valuation of the municipality.

- Notwithstanding the provisions of this subsection, if a municipality has a population of less than 100,000 at the time the municipality issues securities for a tax increment area pursuant to NRS 278C.280, the revenue limitation set forth in paragraph (b) must remain the revenue limitation for the tax increment area until such time as the securities issued for that tax increment area pursuant to NRS 278C.280 have been paid in full, including any securities issued to refund those securities, regardless of whether the population of the municipality reaches or exceeds 100,000 after the issuance of those securities.
- 3. If the revenue paid to a tax increment area must be limited pursuant to paragraph (a) or (b) of subsection 2 and the municipality has more than one redevelopment agency or tax increment area, or one of each, the municipality shall determine the allocation to each agency and area. Any revenue that would be allocated to a tax increment area but for the provisions of this section must be paid into the funds of the respective taxing agencies.
- 4. The portion of the taxes levied each year in excess of the amount determined pursuant to paragraph (a) of subsection 1 which is attributable to any tax rate levied by a taxing agency:
- (a) To produce revenue in an amount sufficient to make annual repayments of the principal of, and the interest on, any bonded indebtedness that was approved by a majority of the registered voters within the area of the taxing agency voting upon the question [.] must be allocated to, and when collected must be paid into, the debt service fund of that taxing agency.
- (b) In excess of any tax rate of that taxing agency applicable to the last taxation of the property before the effective date of the ordinance, if that additional rate was approved by a majority of the registered voters within the area of the taxing agency voting upon the question, must be allocated to, and when collected must be paid into, the appropriate fund of that taxing agency.
- (c) Pursuant to NRS 387.3285 or 387.3287, if that rate was approved by a majority of the registered voters within the area of the taxing agency voting upon the question, must be allocated to, and when collected must be paid into, the appropriate fund of that taxing agency.
- (d) For the support of the *system of* public [schools] *education* within a county school district pursuant to NRS 387.195 [,] must be allocated to, and when collected must be paid into, the appropriate fund of that taxing agency.
- 5. The provisions of paragraph (a) of subsection 4 include, without limitation, a tax rate approved for bonds of a county school





district issued pursuant to NRS 350.020, including, without limitation, amounts necessary for a reserve account in the debt service fund.

6. As used in this section, the term "last equalized assessment roll" means the assessment roll in existence on the 15th day of March immediately preceding the effective date of the ordinance.

- **Sec. 38.** On or before January 1, 2010, the State Board of Education shall adopt the regulations required by section 6 of this act. The State Board shall ensure that the regulations carry out the Nevada Opportunity Scholarship Program in accordance with sections 2 to 16, inclusive, of this act beginning with the 2010-2011 school year.
- **Sec. 39.** A private school that is certified as an eligible school by the Department of Education pursuant to section 7 of this act may commence operation under the Nevada Opportunity Scholarship Program beginning with the 2010-2011 school year.
- **Sec. 40.** 1. This section and sections 1, 6, 38 and 39 of this act become effective on July 1, 2009.
- 2. Sections 2 to 5, inclusive, and 7 to 37, inclusive, of this act become effective on January 1, 2010.





