

SENATE BILL NO. 203—SENATOR RHOADS

MARCH 11, 2009

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Referred to Committee on Government Affairs

**SUMMARY**—Revises provisions concerning the quarterly publication of certain financial information by incorporated cities. (BDR 21-579)

**FISCAL NOTE:** Effect on Local Government: No.  
Effect on the State: No.

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

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AN ACT relating to local financial administration; revising provisions concerning the quarterly publication of certain financial information by an incorporated city; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Existing law requires the clerk and council of each city incorporated under  
2 general law or a charter to publish a quarterly statement of the city's finances that  
3 shows the receipts and disbursements and the details of each bill that the city has  
4 paid. (NRS 268.030) **Section 2** of this bill revises this provision to require the  
5 publication of only the total amounts of the city's receipts, disbursements and bills  
6 paid for the quarter, but expressly provides that the receipts, bills and other  
7 documents which support each transaction that is included in the published totals  
8 are public records which are available for inspection and copying. (Chapter 239 of  
9 NRS) **Section 1** of this bill eliminates a duplicative requirement for the publication  
10 of financial information that only applies to the city clerks of cities incorporated  
11 under general law. (NRS 266.480)

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

1       **Section 1.** NRS 266.480 is hereby amended to read as follows:  
2       266.480 The city clerk shall:  
3       1. Keep his office at the place of meeting of the city council, or  
4       some other place convenient thereto, as the council may direct.  
5       2. Keep the corporate seal and all papers and records of the  
6       city.



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1       3. Keep a record of the proceedings of the city council, whose  
2 meetings he shall attend.

3       4. Countersign all contracts made in behalf of the city, and  
4 every such contract or contracts to which the city is a party shall be  
5 void unless signed by the city clerk.

6       ~~15. Cause to be published quarterly in some newspaper  
7 published in the city a statement of the finances of the city, showing  
8 receipts and disbursements, and bills allowed and paid. The  
9 statement shall be signed by the mayor and attested by the city clerk.  
10 If there should be no newspaper published in the county, the  
11 financial statement shall be published in a newspaper of general  
12 circulation in the county.]~~

13      **Sec. 2.** NRS 268.030 is hereby amended to read as follows:

14     268.030 1. After March 23, 1939, the city clerk and city  
15 council of every incorporated city in this state, whether incorporated  
16 under the provisions of chapter 266 of NRS or under the provisions  
17 of a special act, shall cause to be published quarterly in some  
18 newspaper, published as hereinafter provided, a statement of the  
19 finances of the city, showing ***the total amounts of*** receipts, ***[and]***  
20 disbursements ***[exhibiting in detail the] and*** bills allowed and paid  
21 ***[for the period covered by the statement.]*** The statement ***[shall]***  
22 ***must*** be signed by the mayor and attested by the city clerk ***[.]*** and  
23 ***[shall] must*** be published in a newspaper published in ***[such] the***  
24 city. If ***[there shall be]*** no newspaper ***is*** published in ***[such] the*** city,  
25 then the financial statement ***[shall] must*** be published in a  
26 newspaper published in the county, and if ***[there be]*** no newspaper ***is***  
27 published in the county, ***[such] the*** financial statement ***[shall] must***  
28 be ***published in a newspaper of general circulation in the county***  
29 ***or*** posted by the city clerk at the door of the city hall.

30     2. ***The original and any duplicate or copy of each receipt, bill,***  
31 ***invoice, check, warrant, voucher or other similar document that***  
32 ***supports a transaction, the amount of which is included in the***  
33 ***total amounts shown in the financial statement published***  
34 ***pursuant to this section, is a public record that is available for***  
35 ***inspection and copying by any person pursuant to the provisions***  
36 ***of chapter 239 of NRS.]***

37     3. Any city officer ***[in this state who shall violate]*** ***who violates***  
38 the provisions of this section ***[shall be deemed]*** ***is*** guilty of a  
39 misdemeanor.

40      **Sec. 3.** This act becomes effective upon passage and approval.

