

ASSEMBLY BILL NO. 1—ASSEMBLYWOMAN KIRKPATRICK

PREFILED DECEMBER 13, 2010

Referred to Committee on Government Affairs

SUMMARY—Requires periodic reporting of financial information by certain governmental entities. (BDR S-49)

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

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

AN ACT relating to state financial administration; requiring certain governmental entities to report financial information periodically to certain legislative bodies; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 **Section 1** of this bill requires certain governmental entities of this State,
2 beginning with the fourth quarter of Fiscal Year 2010-2011 and concluding with
3 the third quarter of Fiscal Year 2012-2013, to report to the Interim Finance
4 Committee within 60 days after the end of the immediately preceding fiscal quarter
5 certain financial information, including the taxes and fees that: (1) were legally due
6 to be paid to the entity; (2) the entity was able to collect; and (3) the entity did not
7 collect or was otherwise unable to collect, to the extent that such information is
8 available to the entity. **Section 2** of this bill requires the Commission on Economic
9 Development to report to the Interim Finance Committee on the same time
10 schedule regarding each tax or fee that the Commission abated, exempted or
11 otherwise waived and the duration of the applicable abatement, exemption or
12 waiver. **Section 3** of this bill requires each occupational licensing board that
13 regulates an occupation or profession pursuant to title 54 of NRS to report to the
14 Interim Finance Committee and the Legislative Commission every 6 months as to
15 certain money, fees and expenditures. The first report required of the occupational
16 licensing boards must be filed within 60 days after June 30, 2011, and the last
17 report required of the occupational licensing boards must be filed within 60 days
18 after December 31, 2012. All reports required to be filed pursuant to this bill must
19 be submitted on a form provided by the Director of the Legislative Counsel Bureau.



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

Section 1. 1. Beginning on July 1, 2011, and extending through May 30, 2013, the following governmental entities shall, within 60 days after the end of the immediately preceding fiscal quarter, file with the Interim Finance Committee a report that complies with the requirements of subsection 2:

(a) The Department of Taxation.

(b) The State Gaming Control Board.

(c) The Department of Motor Vehicles.

(d) The Department of Employment, Training and Rehabilitation.

(e) The Department of Business and Industry.

(f) The Office of the State Controller.

(g) The Office of the Secretary of State.

2. Each report required to be filed pursuant to subsection 1 must be submitted on a form provided by the Director of the Legislative Counsel Bureau and include the following components:

(a) A statement of all taxes and fees that were legally due to be paid to the particular governmental entity in the immediately preceding fiscal quarter;

(b) A statement of the total of all taxes and fees that the particular governmental entity actually collected in the immediately preceding fiscal quarter;

(c) A statement of all taxes and fees that the particular governmental entity, in the immediately preceding fiscal quarter, failed to collect or otherwise did not collect as the result of an abatement, exemption or another reason, to the extent that such information is available to the governmental entity;

(d) A statement of:

(1) The total amount of all taxes and fees that remain legally due to be paid to the particular governmental entity for any past fiscal years up to and including the immediately preceding fiscal quarter of the current fiscal year; and

(2) Except if the entity is the Office of the State Controller, the portion of the total amount described in subparagraph (1) that the entity assigned to the State Controller for collection; and

(e) Such other information relating to the provisions of this section as may be requested by the Director of the Legislative Counsel Bureau.

3. In addition to the components set forth in subsection 2, the Department of Taxation shall include in its report filed pursuant to subsection 1 a list of the special districts to which an exemption from the requirements of the Local Government Budget and Finance



1 Act for the filing of certain budget documents and audit reports was
2 granted pursuant to NRS 354.475.

3 **Sec. 2.** 1. Beginning on July 1, 2011, and extending through
4 May 30, 2013, the Commission on Economic Development shall,
5 within 60 days after the end of the immediately preceding fiscal
6 quarter, file with the Interim Finance Committee a report that
7 complies with the requirements of subsection 2.

8 2. Each report required to be filed pursuant to subsection 1
9 must be submitted on a form provided by the Director of the
10 Legislative Counsel Bureau and include a description of every
11 abatement, exemption or other type of waiver that the Commission
12 on Economic Development granted with respect to a tax or fee
13 during the immediately preceding fiscal quarter. The description
14 must include, without limitation:

15 (a) An estimate of the total amount of money the payment of
16 which was abated, exempted or otherwise waived;

17 (b) The duration of the abatement, exemption or other type of
18 waiver; and

19 (c) Such other information relating to the provisions of this
20 section as may be requested by the Director of the Legislative
21 Counsel Bureau.

22 **Sec. 3.** 1. Beginning on July 1, 2011, and extending through
23 March 1, 2013, each occupational licensing board shall, within 60
24 days after the end of the immediately preceding two fiscal quarters
25 ending on June 30 and December 31, respectively, file with the
26 Interim Finance Committee and the Legislative Commission a
27 report setting forth:

28 (a) The total amount of money that the occupational licensing
29 board has on hand, including, without limitation, cash, certificates of
30 deposit, bonds and any other sources of income;

31 (b) A statement of the fees, if any, that the occupational
32 licensing board increased during the immediately preceding 6
33 months, including the amount of any such increase;

34 (c) A statement of the fees, if any, that the occupational
35 licensing board collected during the immediately preceding 6
36 months;

37 (d) A summary of the money that the occupational licensing
38 board spent during the immediately preceding 6 months, including,
39 without limitation, money spent on programs, office expenses and
40 legal expenses and money spent to hire and pay the compensation of
41 outside consultants;

42 (e) A statement of all fees, if any, that the occupational licensing
43 board, in the immediately preceding 6 months, failed to collect or
44 otherwise did not collect as the result of a forbearance, an



1 exemption or another reason, to the extent that such information is
2 available to the occupational licensing board; and

3 (f) Such other information relating to the provisions of this
4 section as may be requested by the Director of the Legislative
5 Counsel Bureau.

6 2. Each report required to be filed pursuant to subsection 1
7 must be submitted on a form provided by the Director of the
8 Legislative Counsel Bureau.

9 3. As used in this section, “occupational licensing board”
10 means an agency, board or commission that regulates an occupation
11 or profession pursuant to title 54 of NRS.

12 **Sec. 4.** This act becomes effective upon passage and approval.

