

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 and the Office of Energy to report to the Interim Finance Committee
10 on the same time schedule regarding each tax or fee that the Commission or Office,
11 as applicable, abated, exempted or otherwise waived and the duration of the
12 applicable abatement, exemption or waiver. **Section 3** of this bill requires each
13 occupational licensing board that regulates an occupation or profession pursuant to
14 title 54 of NRS to report to the Interim Finance Committee and the Legislative
15 Commission on or before December 1, 2011, as to certain money, fees,
16 expenditures and assets. All reports required to be filed pursuant to this bill must be
17 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:

1 **Section 1.** 1. Beginning on July 1, 2011, and extending
2 through May 30, 2013, the following governmental entities shall,



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1 within 60 days after the end of the immediately preceding fiscal
2 quarter, file with the Interim Finance Committee a report that
3 complies with the requirements of subsection 2:

4 (a) The Department of Taxation.

5 (b) The State Gaming Control Board.

6 (c) The Department of Motor Vehicles.

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

9 (e) The Department of Business and Industry.

10 (f) The Office of the State Controller.

11 (g) The Office of the Secretary of State.

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

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

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

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

26 (d) A statement of:

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

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

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

37 3. In addition to the components set forth in subsection 2, the
38 Department of Taxation shall include in its report filed pursuant to
39 subsection 1 a list of the special districts to which an exemption
40 from the requirements of the Local Government Budget and Finance
41 Act for the filing of certain budget documents and audit reports was
42 granted pursuant to NRS 354.475.

43 **Sec. 2.** 1. Beginning on July 1, 2011, and extending through
44 May 30, 2013, the Commission on Economic Development and the
45 Office of Energy shall, within 60 days after the end of the



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1 immediately preceding fiscal quarter, file with the Interim Finance
2 Committee a report that complies with the requirements of
3 subsection 2.

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

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

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

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

18 **Sec. 3.** 1. On or before December 1, 2011, each occupational
19 licensing board shall file with the Interim Finance Committee and
20 the Legislative Commission a report setting forth:

21 (a) The total amount of money that the occupational licensing
22 board has on hand, including, without limitation:

23 (1) Cash;

24 (2) Certificates of deposit;

25 (3) Bonds; and

26 (4) Any other sources of income, including, without
27 limitation, lease payments;

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

31 (c) A statement of the fees, if any, that the occupational
32 licensing board collected during the immediately preceding 6
33 months;

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

39 (e) A statement of all fees, if any, that the occupational licensing
40 board, in the immediately preceding 6 months, failed to collect or
41 otherwise did not collect as the result of a forbearance, an
42 exemption or another reason, to the extent that such information is
43 available to the occupational licensing board;

44 (f) A listing of any capital assets held by the occupational
45 licensing board, including, without limitation, buildings and land;



(g) A current schedule of all fees that the occupational licensing board charges, including a notation setting forth the date on which, and the amount by which, each such fee was most recently changed; and

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

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.

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

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

