

ASSEMBLY BILL NO. 276—ASSEMBLYMEN
CONKLIN AND KIRKPATRICK

MARCH 15, 2011

Referred to Committee on Government Affairs

SUMMARY—Requires the State Controller to make data concerning certain accounts available for public inspection on an Internet website established and maintained by the State Controller. (BDR 18-371)

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 financial administration; requiring the State Controller to make data concerning certain accounts available for public inspection on an Internet website established and maintained by the State Controller; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law establishes the Office of the State Controller and sets forth his or
2 her duties concerning various financial provisions of the State. (Chapter 227 of
3 NRS) As part of those duties, the State Controller is required annually to digest,
4 prepare and report to the Governor and the Legislature: (1) a complete statement of
5 the condition of the revenue, taxable funds, resources, income and property of the
6 State and the amount of the expenditures for the preceding fiscal year; (2) a full and
7 detailed statement of the public debt; (3) a tabular statement showing separately the
8 whole amount of each appropriation made by law, the amount paid under each of
9 those appropriations and the unexpended balance of those appropriations; and (4) a
10 tabular statement showing the amount of revenue collected from each county for
11 the preceding year. (NRS 227.110) **Section 1** of this bill requires the State
12 Controller to make available for public inspection, on an Internet website
13 established and maintained by him or her, data concerning all expenditures
14 accounts and revenue accounts, including, without limitation, certain accounts
15 exceeding \$100,000,000. The data must be disaggregated by county unless
16 otherwise specified by the State Controller and must be prepared for each calendar
17 quarter or other period specified by the State Controller occurring within a
18 biennium. For each expenditures account and revenue account, the State Controller
19 is required to make available for public inspection on the Internet website: (1) a
20 brief description of the account; (2) an identification of the source of all data



concerning the account; (3) a table setting forth the amounts received in and expended from the account; (4) a graph displaying those amounts; (5) the most recent date on which the State Controller made the data available and the next expected date for making that data available; (6) a comparison of certain amounts; and (7) a statement by the State Controller indicating whether or not any data have been corrected or adjusted. **Section 2** of this bill requires the State Controller to make those data available for public inspection on the Internet website concerning each expenditures account and revenue account for the current biennium, the 2007-2009 biennium and any earlier biennium specified by the State Controller.

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

Section 1. Chapter 227 of NRS is hereby amended by adding thereto a new section to read as follows:

1. In addition to any record required to be open to inspection pursuant to NRS 227.290 or 239.010, the State Controller shall, on an Internet website established and maintained by him or her, make available for public inspection data concerning all expenditures accounts and revenue accounts, including, without limitation, each expenditures account and revenue account consisting of an amount which is more than \$100,000,000 as set forth in the legislatively approved budget for a biennium. Any data made available pursuant to this section must be disaggregated by county, unless the State Controller determines that such disaggregation is not practicable, in which case the data must be prepared on a statewide basis or disaggregated using a geographic unit specified by the State Controller.

2. For each calendar quarter or other period specified by the State Controller pursuant to subsection 3 occurring within a biennium, the State Controller shall, for each expenditures account and revenue account, make available on the website established and maintained pursuant to subsection 1:

(a) A brief description of the account;

(b) An identification of the source of all data concerning the account;

(c) A table setting forth the amounts received in and expended from the account;

(d) A graph displaying the amounts set forth in paragraph (c);

(e) The most recent date on which the State Controller made data available regarding the account and the next expected date for making such data available;

(f) A comparison of the amounts received and expended to each corresponding budgeted amount approved by the Legislature for the applicable biennium; and



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1 (g) A statement by the State Controller indicating whether or
2 not any data regarding the account have been corrected or
3 adjusted.

4 3. The State Controller shall ensure that all data required to
5 be made available pursuant to this section:

6 (a) Except as otherwise provided in this paragraph, is prepared
7 for each calendar quarter occurring within the biennium for
8 which the State Controller makes the data available pursuant to
9 this section. If the State Controller determines that providing data
10 concerning an expenditures account or revenue account for a
11 calendar quarter is not practicable, the State Controller may
12 specify a different period for preparing that data.

13 (b) Is made available on the Internet website established and
14 maintained by the State Controller pursuant to this section before
15 the expiration of the calendar quarter immediately following the
16 calendar quarter or other period for which the data is prepared
17 pursuant to paragraph (a).

18 4. As used in this section:

19 (a) "Expenditures account" means any account in which an
20 expenditure is accounted for and which is set forth in a chart of
21 accounts maintained by the State Controller.

22 (b) "Revenue account" means any account in which revenue
23 is accounted for and which is set forth in a chart of accounts
24 maintained by the State Controller.

25 **Sec. 2.** As soon as practicable after July 1, 2011, the State
26 Controller shall, for the 2007-2009 biennium, the 2009-2011
27 biennium and any earlier biennium specified by the State Controller,
28 make available for public inspection on the Internet website
29 established and maintained by the State Controller pursuant to
30 section 1 of this act all data required to be prepared pursuant to that
31 section for each expenditures account and revenue account specified
32 in that section.

33 **Sec. 3.** This act becomes effective:

34 1. Upon passage and approval for the purpose of adopting any
35 regulations and performing any other preparatory administrative
36 tasks necessary to carry out the provisions of this act; and

37 2. On July 1, 2011, for all other purposes.

