

ASSEMBLY BILL NO. 276—ASSEMBLYMEN
CONKLIN AND KIRKPATRICK

MARCH 15, 2011

Referred to Committee on Government Affairs

SUMMARY—Requires the State Controller to make certain data 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 certain data 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:

Existing law establishes the Office of the State Controller and sets forth his or her duties concerning various financial provisions of the State. (Chapter 227 of NRS) As part of those duties, the State Controller is required annually to digest, prepare and report to the Governor and the Legislature: (1) a complete statement of the condition of the revenue, taxable funds, resources, income and property of the State and the amount of the expenditures for the preceding fiscal year; (2) a full and detailed statement of the public debt; (3) a tabular statement showing separately the whole amount of each appropriation made by law, the amount paid under each of those appropriations and the unexpended balance of those appropriations; and (4) a tabular statement showing the amount of revenue collected from each county for the preceding year. (NRS 227.110) **Section 1** of this bill requires the State Controller to make available for public inspection, on an Internet website established and maintained by him or her, current data maintained in the records of the State Controller concerning the expenditures and revenues of this State, including, without limitation: (1) a table displaying all revenues received during each month from certain sources; (2) a table displaying all expenditures made each month for certain purposes; (3) a graph displaying certain cumulative expenditures by month during the current biennium and the immediately preceding biennium; and (4) for each source of revenue totaling more than \$100,000,000 as set forth in the legislatively approved budget for a biennium, the total amount projected in that



budget to be received during that biennium and a graph displaying the cumulative revenue by month for that biennium and the immediately preceding biennium. **Section 2** of this bill deletes by amendment provisions which, if enacted, would have required the State Controller to make available for public inspection financial data for certain preceding biennia. **Section 3** of this bill will, if enacted, make this bill become effective upon passage and approval for the purpose of performing any preparatory administrative tasks necessary to carry out the provisions of this bill, and on July 1, 2012, for all other purposes.

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:

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 current data maintained in the records of the State Controller concerning the expenditures and revenues of this State, including, without limitation:

1. A table displaying all revenues received during each month from:

- (a) Fees;*
- (b) Fines;*
- (c) Interest;*
- (d) Licensing revenue;*
- (e) Taxes; and*
- (f) Transfers from the Federal Government;*

2. A table displaying all expenditures made each month for:

(a) Education;
(b) Government, including, without limitation, the operation of the courts of this State;

- (c) Health and social services;*
- (d) Law enforcement;*
- (e) Programs for housing, industrial insurance and unemployment insurance;*
- (f) Public safety;*
- (g) Recreation and resource development;*
- (h) The regulation of businesses; and*
- (i) Transportation;*

3. For each category of expenditures specified in subsection 2, a graph displaying cumulative expenditures by month for the current biennium and the immediately preceding biennium; and



1 **4. For each source of revenue totaling more than**
2 **\$100,000,000 as set forth in the legislatively approved budget for a**
3 **biennium:**

4 **(a) The total amount projected in that budget to be received**
5 **during that biennium; and**

6 **(b) A graph displaying the cumulative revenue by month for**
7 **that biennium and the immediately preceding biennium.**

8 **Sec. 2.** (Deleted by amendment.)

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

10 1. Upon passage and approval for the purpose of performing
11 any preparatory administrative tasks necessary to carry out the
12 provisions of this act; and

13 2. On July 1, 2012, for all other purposes.

