

Amendment No. 259

Assembly Amendment to Assembly Bill No. 1

(BDR S-49)

Proposed by: Assembly Committee on Government Affairs**Amends:** Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	☐	Lost	☐	_____	Adopted	☐	Lost	☐	_____
Concurred In	☐	Not	☐	_____	Concurred In	☐	Not	☐	_____
Receded	☐	Not	☐	_____	Receded	☐	Not	☐	_____

EXPLANATION: Matter in (1) ***blue bold italics*** is new language in the original bill; (2) ***green bold italic underlining*** is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) ~~orange double underlining~~ is deleted language in the original bill that is proposed to be retained in this amendment; and (6) ***green bold underlining*** is newly added transitory language.

MSM/BJE



Date: 4/24/2011

A.B. No. 1—Requires periodic reporting of financial information by certain governmental entities. (BDR S-49)



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:

Section 1 of this bill requires certain governmental entities of this State, beginning with the fourth quarter of Fiscal Year 2010-2011 and concluding with the third quarter of Fiscal Year 2012-2013, to report to the Interim Finance Committee within 60 days after the end of the immediately preceding fiscal quarter certain financial information, including the taxes and fees that: (1) were legally due to be paid to the entity; (2) the entity was able to collect; and (3) the entity did not collect or was otherwise unable to collect, to the extent that such information is available to the entity. **Section 2** of this bill requires the Commission on Economic Development ***and the Office of Energy*** to report to the Interim Finance Committee on the same time schedule regarding each tax or fee that the Commission ***or Office, as applicable,*** abated, exempted or otherwise waived and the duration of the applicable abatement, exemption or waiver. **Section 3** of this bill requires each occupational licensing board that regulates an occupation or profession pursuant to title 54 of NRS to report to the Interim Finance Committee and the Legislative Commission ~~every 6 months~~ ***on or before December 1, 2011,*** as to certain money, fees, ~~and~~ expenditures ~~1. The first report required of the occupational licensing boards must be filed within 60 days after June 30, 2011, and the last report required of the occupational licensing boards must be filed within 60 days after December 31, 2012.~~ ***and assets.*** All reports required to be filed pursuant to this bill must 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 required 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 Act for the filing of certain budget documents and audit reports was granted pursuant to NRS 354.475.

Sec. 2. 1. Beginning on July 1, 2011, and extending through May 30, 2013, the Commission on Economic Development and the Office of Energy 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.

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 a description of every abatement, exemption or other type of waiver that the Commission on Economic Development and the Office of Energy granted with respect to a tax or fee during the immediately preceding fiscal quarter. The description must include, without limitation:

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

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

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

Sec. 3. 1. ~~{Beginning on July 1, 2011, {and extending through March 1, 2013,}}~~ On or before December 1, 2011, ~~{each occupational licensing board shall {within 60 days after the end of the immediately preceding two fiscal quarters ending on June 30 and December 31, respectively,}}~~ file with the Interim Finance Committee and the Legislative Commission a report setting forth:

(a) The total amount of money that the occupational licensing board has on hand, including, without limitation, ~~{cash, certificates}~~ :

(1) Cash;

(2) Certificates of deposit, ~~{bonds}~~ ;

(3) Bonds; and ~~{any}~~

(4) Any other sources of income, ~~{+}~~, including, without limitation, lease payments;

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

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

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

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

(f) A listing of any capital assets held by the occupational 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.