

Amendment No. 495

Assembly Amendment to Assembly Bill No. 276

(BDR 18-371)

Proposed by: Assembly Committee on Government Affairs**Amends:** Summary: Yes Title: Yes 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.

JRS/WLK



Date: 4/22/2011

A.B. No. 276—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)



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 ~~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 **certain** 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:

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 ~~concerning all expenditures accounts and revenue accounts, including, without limitation, certain accounts exceeding \$100,000,000. The data must be disaggregated by county unless otherwise specified by the State Controller and must be prepared for each calendar quarter or other period specified by the State Controller occurring within a biennium. For each expenditures account and revenue account, the State Controller is required to make available for public inspection on the Internet website: (1) a 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.~~ **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:

~~(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 current data concerning all expenditures accounts and revenue accounts, including, without limitation, each expenditures account and revenue account consisting of an amount which is 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
4. For each source of revenue totaling more than \$100,000,000 as set forth in the legislatively approved budget for a biennium, ~~f. 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~~

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

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

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

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

~~4. As used in this section:~~

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

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

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

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

Sec. 2. ~~[As soon as practicable after July 1, 2011, the State Controller shall, for the 2007-2009 biennium, the 2009-2011 biennium and any earlier biennium specified by the State Controller, make available for public inspection on the Internet website established and maintained by the State Controller pursuant to section 1 of this act all data required to be prepared pursuant to that section for each expenditures account and revenue account specified in that section.] (Deleted by amendment.)~~

- 1 **Sec. 3.** This act becomes effective:
2 1. Upon passage and approval for the purpose of ~~adopting any regulations~~
3 ~~and~~ performing any ~~other~~ preparatory administrative tasks necessary to carry out
4 the provisions of this act; and
5 2. On July 1, ~~2011,~~ 2012, for all other purposes.