

Amendment No. 645

Assembly Amendment to Senate Bill No. 65 First Reprint	(BDR 21-400)
<b>Proposed by:</b> Assembly Committee on Government Affairs	
<b>Amends:</b> Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

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.

SRT/HAC



Date: 5/20/2011

S.B. No. 65—Revises provisions concerning the quarterly publication of certain financial information by certain local governments.  
(BDR 21-400)



## SENATE BILL NO. 65—COMMITTEE ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE NEVADA LEAGUE OF  
CITIES AND MUNICIPALITIES)

PREFILED DECEMBER 15, 2010

Referred to Committee on Government Affairs

SUMMARY—Revises provisions concerning the ~~quarterly~~ publication of certain financial information by certain local governments. (BDR 21-400)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: No.

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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 local financial administration; revising provisions concerning the ~~quarterly~~ publication of certain financial information by an incorporated city or a county; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law requires the clerk and council of each city incorporated under general law or charter to publish in a newspaper a quarterly statement of the city's finances that shows the receipts and disbursements and the details of each bill that the city has paid. (NRS 268.030) **Section 2** of this bill requires the publication of only the total amounts of the city's receipts, disbursements and bills paid for the quarter but expressly provides that the receipts, bills and other documents which support each transaction that is included in the published totals are public records which are available for inspection and copying. **Section 2** also requires publication of the financial statement on the Internet website of the city, if the city maintains an Internet website. **Section 1** of this bill eliminates a duplicative requirement for the publication of financial information that only applies to the city clerks of cities incorporated under general law.

Under existing law, a board of county commissioners is required to publish in a newspaper a quarterly financial statement of receipts, expenditures and bills allowed. (NRS 244.225, 354.210) **Sections 3 and 5** of this bill require the publication of only the total amounts of the county's receipts, expenditures and bills allowed but expressly provides that the receipts, bills and other documents which support each transaction that is included in the published totals are public records which are available for inspection and copying. **Sections 3 and 5** also require publication of the financial statement on the Internet website of the county if the county maintains an Internet website.

**Section 4 of this bill requires the Committee on Local Government Finance to adopt regulations regarding the appropriate format for the financial statements posted on the Internet website of cities and counties.**

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

**Section 1.** NRS 266.480 is hereby amended to read as follows:

266.480 The city clerk shall:

1. Keep the office of the city clerk at the place of meeting of the city council, or some other place convenient thereto, as the council may direct.

2. Keep the corporate seal and all papers and records of the city.

3. Keep a record of the proceedings of the city council, whose meetings the city clerk shall attend.

4. Countersign all contracts made in behalf of the city, and every such contract or contracts to which the city is a party shall be void unless signed by the city clerk.

~~[5.— Cause to be published quarterly in some newspaper published in the city a statement of the finances of the city, showing receipts and disbursements, and bills allowed and paid. The statement shall be signed by the mayor and attested by the city clerk. If there should be no newspaper published in the county, the financial statement shall be published in a newspaper of general circulation in the county.]~~

**Sec. 2.** NRS 268.030 is hereby amended to read as follows:

268.030 1. After March 23, 1939, the city clerk and city council of every incorporated city in this state, whether incorporated under the provisions of chapter 266 of NRS or under the provisions of a special act, shall cause to be published quarterly in some newspaper, published as hereinafter provided, a statement of the finances of the city, showing *the total amounts of* receipts, ~~[and]~~ disbursements ~~[, exhibiting in detail the]~~ and bills allowed and paid ~~[for the period covered by the statement]~~. The statement ~~[shall be]~~ *must*:

(a) *Inform the public of the provisions of subsection 3;*

(b) *If the city maintains an official Internet website, inform the public of where the financial statement is posted on the Internet website pursuant to subsection 2;*

(c) *Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents;*

(d) *Provide the address of the city office or offices where the public may view the detailed financial documents;*

(e) *Be signed by the mayor and attested by the city clerk; ~~[,]~~ and ~~[shall be]~~*

(f) *Be published in a newspaper published in ~~[such]~~ the city ~~[for a period of at least 5 consecutive days]~~. If ~~[there shall be]~~ no newspaper ~~is~~ published in ~~[such]~~ the city, then the financial statement ~~[shall]~~ *must* be published in a newspaper published in the county, and if ~~[there be]~~ no newspaper ~~is~~ published in the county, ~~[such]~~ the financial statement ~~[shall]~~ *must* be published in a newspaper of general circulation in the county or posted by the city clerk at the door of the city hall.*

2. *If a city maintains an official Internet website, the city clerk and city council shall ~~cause to be published~~ maintain and update quarterly on the Internet website of the city a statement of the finances of the city, showing the ~~total amounts of~~ receipts, disbursements and bills allowed and paid for the period covered by the statement. The statement must:*

(a) *Inform the public of the provisions of subsection 3;*

(b) *Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents;*

(c) *Provide the address of the city office or offices where the public may view the detailed financial documents; and*

(d) *Be signed by the mayor and attested by the city clerk. ~~[, and]~~*

~~1 (c) Be published on the Internet website of the city for a period of at least 5~~  
~~2 consecutive days.]~~

3 3. The original and any duplicate or copy of each receipt, bill, invoice,  
4 check, warrant, voucher or other similar document that supports a transaction,  
5 the amount of which is ~~included in the total amounts~~ shown in the financial  
6 statement published pursuant to this section is a public record that is available  
7 for inspection and copying by any person pursuant to the provisions of chapter  
8 239 of NRS.

9 4. Any city officer ~~in this state~~ who ~~shall violate~~ violates the provisions of  
10 this section ~~shall be deemed~~ is guilty of a misdemeanor.

11 Sec. 3. NRS 244.225 is hereby amended to read as follows:

12 244.225 1. The board of county commissioners shall publish quarterly a  
13 statement of the *total amounts of* receipts and expenditures of the 3 months next  
14 preceding, and the *total amounts of* accounts allowed. Publications shall be made  
15 by making one insertion of the statement in a newspaper published in the county,  
16 but if no newspaper ~~be~~ is published in the county, then such publication shall be  
17 made by posting a copy of the statement at the courthouse door and at two other  
18 public places in the county. *The statement must:*

19 (a) *Inform the public of the provisions of subsection 3;*

20 (b) *If the county maintains an official Internet website, inform the public of*  
21 *where the financial statement is posted on the Internet website pursuant to*  
22 *subsection 2;*

23 (c) *Provide a telephone number the public may call for further instructions*  
24 *on how to obtain the detailed financial documents;*

25 (d) *Provide the address of the county office or offices where the public may*  
26 *view the detailed financial documents; and*

27 (e) *Be published for a period of at least 5 consecutive days.*

28 2. If a county maintains an official Internet website, the board of county  
29 commissioners shall ~~publish~~ *maintain and update* quarterly on the Internet  
30 website of the county a statement of the ~~total amounts of~~ receipts and  
31 expenditures of the 3 months next preceding and the ~~total amounts of~~ accounts  
32 allowed. *The statement must:*

33 (a) *Inform the public of the provisions of subsection 3;*

34 (b) *Provide a telephone number the public may call for further instructions*  
35 *on how to obtain the detailed financial documents; and*

36 (c) *Provide the address of the county office or offices where the public may*  
37 *view the detailed financial documents . ~~it~~ and*

38 ~~(d) Be published on the official Internet website of the county for a period of~~  
39 ~~at least 5 consecutive days.]~~

40 3. The original and any duplicate or copy of each receipt, bill, invoice,  
41 check, warrant, voucher or other similar document that supports a transaction,  
42 the amount of which is ~~included in the total amounts~~ shown in the statement  
43 published pursuant to this section, is a public record that is available for  
44 inspection and copying by any person pursuant to the provisions of chapter 239  
45 of NRS.

46 Sec. 4. NRS 354.107 is hereby amended to read as follows:

47 354.107 1. The Committee on Local Government Finance may adopt such  
48 regulations as are necessary for the administration of this chapter.

49 2. The Committee on Local Government Finance shall adopt regulations  
50 prescribing the format of the financial statement posted on the Internet website of  
51 a city or county pursuant to NRS 244.225, 268.030 and 354.210.

1 3. Any regulations adopted by the Committee on Local Government Finance  
2 must be adopted in the manner prescribed for state agencies in chapter 233B of  
3 NRS.

4 ~~[Sec. 4.]~~ **Sec. 5.** NRS 354.210 is hereby amended to read as follows:

5 354.210 1. Except as provided in subsection 3, the board of county  
6 commissioners shall cause *a statement of the total amount of* ~~[all]~~ bills allowed by  
7 it ~~[, together with the names of the persons to whom such allowances are made and~~  
8 ~~for what such allowances are made,]~~ to be published in some newspaper published  
9 in the county. *The statement must:*

10 (a) *Inform the public of the provisions of subsection 5;*

11 (b) *If the county maintains an official Internet website, inform the public of*  
12 *where the financial statement is posted on the Internet website pursuant to*  
13 *subsection 4;*

14 (c) *Provide a telephone number the public may call for further instructions*  
15 *on how to obtain the detailed financial documents;*

16 (d) *Provide the address of the county office or offices where the public may*  
17 *view the detailed financial documents; and*

18 (e) *Be published for a period of at least 5 consecutive days.*

19 2. The amount paid for such publication shall not exceed the statutory rate for  
20 publication of legal notices, and the publication shall not extend beyond a single  
21 insertion.

22 3. Where no newspaper is published in a county, the board of county  
23 commissioners may cause to be published, in some newspaper having a general  
24 circulation within the county, the allowances provided for in subsection 1, or shall  
25 cause the clerk of the board to post such allowances at the door of the courthouse.

26 4. *If a county maintains an official Internet website, the board of county*  
27 *commissioners shall* ~~[publish]~~ *maintain and update quarterly on the official*  
28 *Internet website of the county a statement of the* ~~[total amount of]~~ *bills allowed by*  
29 *it. The statement must:*

30 (a) *Inform the public of the provisions of subsection 5;*

31 (b) *Provide a telephone number the public may call for further instructions*  
32 *on how to obtain the detailed financial documents; and*

33 (c) *Provide the address of the county office or offices where the public may*  
34 *view the detailed financial documents.* ~~[, and~~

35 ~~—(d) Be published on the official Internet website of the county for a period of~~  
36 ~~at least 5 consecutive days.]~~

37 5. *The original and any duplicate or copy of each bill, including, without*  
38 *limitation, the amount of the bill, the name of the person to whom such*  
39 *allowance is made and for what such allowance is made, or any other document*  
40 *that supports a transaction, the amount of which is* ~~[included in the total amount]~~  
41 *shown in the statement published pursuant to this section, is a public record that*  
42 *is available for inspection and copying by any person pursuant to the provisions*  
43 *of chapter 239 of NRS.*

44 **Sec. 6.** The Committee on Local Government Finance shall adopt the  
45 regulations required pursuant to subsection 2 of NRS 354.107, as amended by  
46 section 4 of this act, on or before January 15, 2012.

47 ~~[Sec. 5.]~~ **Sec. 7.** This act becomes effective upon passage and approval ~~[,]~~  
48 for the purpose of adopting regulations and performing any other preparatory  
49 tasks that are necessary to carry out the provisions of this act and on January  
50 15, 2012, for all other purposes.