

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 4** 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 4** also require



20 publication of the financial statement on the Internet website of the county if the
21 county maintains an Internet website.

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

1 **Section 1.** NRS 266.480 is hereby amended to read as follows:
2 266.480 The city clerk shall:

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

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

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

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

13 ~~{5. Cause to be published quarterly in some newspaper~~
14 ~~published in the city a statement of the finances of the city, showing~~
15 ~~receipts and disbursements, and bills allowed and paid. The~~
16 ~~statement shall be signed by the mayor and attested by the city clerk.~~
17 ~~If there should be no newspaper published in the county, the~~
18 ~~financial statement shall be published in a newspaper of general~~
19 ~~circulation in the county.}~~

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

21 268.030 1. After March 23, 1939, the city clerk and city
22 council of every incorporated city in this state, whether incorporated
23 under the provisions of chapter 266 of NRS or under the provisions
24 of a special act, shall cause to be published quarterly in some
25 newspaper, published as hereinafter provided, a statement of the
26 finances of the city, showing *the total amounts of* receipts , ~~{and}~~
27 disbursements ~~{, exhibiting in detail the}~~ *and* bills allowed and paid
28 ~~{,}~~ *for the period covered by the statement.* The statement ~~{shall be}~~
29 *must:*

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

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

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

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

38 *(e) Be signed by the mayor and attested by the city clerk ; {}*
39 *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 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;*

(d) *Be signed by the mayor and attested by the city clerk; and*

(e) *Be published on the Internet website of the city for a period of at least 5 consecutive days.*

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

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

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

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

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



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(b) If the county maintains an official Internet website, inform the public of where the 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 county office or offices where the public may view the detailed financial documents; and

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

2. If a county maintains an official Internet website, the board of county commissioners shall publish quarterly on the Internet website of the county a statement of the total amounts of receipts and expenditures of the 3 months next preceding and the total amounts of accounts allowed. 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 county office or offices where the public may view the detailed financial documents; and

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

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

Sec. 4. NRS 354.210 is hereby amended to read as follows:

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

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

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

(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 county office or offices where the public may view the detailed financial documents; and

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



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

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

4. If a county maintains an official Internet website, the board of county commissioners shall publish on the official Internet website of the county a statement of the total amount of bills allowed by it. The statement must:

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

(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 county office or offices where the public may view the detailed financial documents; and

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

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

Sec. 5. This act becomes effective upon passage and approval.

