

SENATE BILL NO. 117—SENATORS SMITH, DENIS, JONES, KIHUEN,
PARKS; ATKINSON, FORD, HARDY, KIECKHEFER,
MANENDO, SPEARMAN AND WOODHOUSE

FEBRUARY 13, 2013

JOINT SPONSORS: ASSEMBLYMEN KIRKPATRICK,
EISEN; AND DONDERO LOOP

Referred to Committee on Health and Human Services

SUMMARY—Revises provisions governing the powers of the
Department of Taxation. (BDR 32-536)

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 taxation; prohibiting the Department of
Taxation from issuing a subpoena to compel the
production of books and papers that contain individually
identifiable health information; and providing other
matters properly relating thereto.

Legislative Counsel's Digest:

- 1 Existing law authorizes the Department of Taxation to exercise general
- 2 supervision and control over the entire revenue system of this State. (NRS 360.200)
- 3 Existing law also authorizes the Department to issue subpoenas to compel the
- 4 attendance of witnesses and the production of books and papers concerning any
- 5 subject material to its responsibilities. (NRS 360.240) This bill prohibits the
- 6 Department from issuing a subpoena to compel the production of books and papers
- 7 that contain individually identifiable health information.

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

- 1 **Section 1.** NRS 360.240 is hereby amended to read as follows:
- 2 360.240 1. The Department shall have the power to summon
- 3 witnesses to appear and testify on any subject material to its



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responsibilities under this title. No property owner and no officer, director, superintendent, manager or agent of any company or corporation, whose property is wholly in one county, shall be required to appear, without his or her consent, at a place other than the county seat or at the nearest town to his or her place of residence or the principal place of business of such company or corporation.

2. Such summons may be served by personal service by the Executive Director or his or her agent or by the sheriff of the county, who shall certify to such service without compensation therefor.

3. ~~{The}~~ *Except as otherwise provided in subsection 4, the Department may issue subpoenas to compel the attendance of witnesses and the production of books and papers and may seek to enforce the subpoenas by petition to any court of competent jurisdiction in the manner provided by law.*

4. *The Department shall not issue a subpoena to compel the production of books and papers that contain individually identifiable health information.*

5. Any member of the Nevada Tax Commission, the Executive Director or any officer of the Department designated by them may administer oaths to witnesses.

6. *As used in this section, "individually identifiable health information" means information which identifies a natural person, or from which the identity of a natural person may reasonably be ascertained, and which relates to:*

(a) The past, present or future physical or mental health or condition of the person; or

(b) The provision of health care to the person.

Sec. 2. This act becomes effective on July 1, 2013.

