

Amendment No. 312

Senate Amendment to Senate Bill No. 245	(BDR 20-599)
Proposed by: Senate Committee on Government Affairs	
Amends: Summary: No 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) variations of green bold underlining is language proposed to be added 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 proposed to be retained in this amendment.

EMR/HAC



Date: 4/17/2017

S.B. No. 245—Revises provisions governing county treasurers. (BDR 20-599)



SENATE BILL NO. 245—SENATORS PARKS; AND RATTI

MARCH 7, 2017

JOINT SPONSOR: ASSEMBLYMAN KRAMER

Referred to Committee on Government Affairs

SUMMARY—Revises provisions governing county treasurers. (BDR 20-599)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 counties; ~~requiring the board of county commissioners of each county to create an account in the county general fund for the acquisition or improvement of technology used in the office of the county treasurer; requiring a portion of the commission reserved from the personal property tax of each county to be accounted for separately in that Account;~~ revising the authority of a county treasurer to use a facsimile signature; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

~~Under existing law, the county assessor or county treasurer in each county is required to reserve and pay into the county treasury a commission of 8 percent on the gross amount of collections from the personal property tax in the county. One quarter of the reserved commission is required to be accounted for separately in the Account for the Acquisition and Improvement of Technology in the Office of the County Assessor and used to acquire technology for or improve technology used in the office of the county assessor. (NRS 250.085, 361.530) Section 3 of this bill requires an additional one quarter of the reserved commission to be accounted for separately in the Account for the Acquisition and Improvement of Technology in the Office of the County Treasurer, which the board of county commissioners in each county is required to create in the county general fund by section 1 of this bill. The money in the Account is only authorized to be used to acquire technology or improve the technology used in the office of the county treasurer. Section 1 also requires the county treasurer to submit an annual report to the board of county commissioners by July 1 setting forth: (1) the amount of proceeds that the county treasurer estimates will be received from the reserved commission from the personal property tax of the county for the following fiscal year; and (2) a proposal for the expenditure of money in the Account for that fiscal year.~~

Existing law authorizes a county treasurer to use a facsimile signature produced through a mechanical device in place of his or her handwritten signature whenever necessary and upon approval of the board of county commissioners if: (1) the facsimile signature is removable from the mechanical device and the facsimile signature is kept in a separate secure place; (2) the facsimile signature is used only under the direction and supervision of the county treasurer

whose signature it represents; and (3) the mechanical device is at all times kept in a vault which is securely locked when not in use. (NRS 249.050) **Section 2** of this bill: (1) expands the method by which the facsimile signature of the county treasurer is authorized to be produced to allow use of the most efficient device or other method of facsimile reproduction reasonably available; and (2) imposes requirements for the safekeeping of any facsimile image or impression or any registered key, password or other securing device or procedure if severable from the device or other method of facsimile reproduction.

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

Section 1. ~~Chapter 249 of NRS is hereby amended by adding thereto a new section to read as follows:~~

~~1. The board of county commissioners of each county shall by ordinance create in the county general fund an account to be designated as the Account for the Acquisition and Improvement of Technology in the Office of the County Treasurer. Any interest or income earned on the money in the Account, after deducting any applicable charges, must be credited to the Account. Any money remaining in the Account at the end of a fiscal year does not revert to the county general fund and must be carried forward to the next fiscal year.~~

~~2. The money in the Account may only be used to acquire technology for or improve the technology used in the office of the county treasurer, including, without limitation, the payment of any costs associated with acquiring or improving technology for billing and collecting taxes, processing large numbers of payments, creating files for electronic bank deposits, converting, storing and archiving records, purchasing hardware and software, maintaining the technology, training employees in the operation of the technology and contracting for professional services relating to the technology.~~

~~3. On or before July 1 of each year, the county treasurer shall submit a report to the board of county commissioners setting forth:~~

~~(a) The amount of any proceeds that the county treasurer estimates will be received pursuant to subsection 2 of NRS 361.530 for the following fiscal year; and~~

~~(b) A proposal for the expenditure of money in the Account for any costs relating to the technology required for the office of the county treasurer for the following fiscal year. (Deleted by amendment.)~~

Sec. 2. NRS 249.050 is hereby amended to read as follows:

249.050 1. Each county treasurer ~~is authorized to~~ **may** use a facsimile signature ~~[produced through a mechanical device]~~ in place of his or her handwritten signature whenever the necessity may arise and upon approval of the board of county commissioners ~~[, subject to the following conditions:]~~ **if:**

(a) ~~[That the mechanical device shall be of such nature that the facsimile signature may be removed from the mechanical device and kept in a separate secure place.~~

~~(b) That the use of the~~ **The** facsimile signature ~~[shall be made]~~ **is:**

(1) Produced by the most efficient device or other method of facsimile reproduction reasonably available; and

(2) Used only under the direction and supervision of the county treasurer whose signature it represents ~~[-]~~

~~(c) That all of the mechanical~~ **;** **and**

(b) The device [shall] or other method of facsimile reproduction is at all times ~~[be]~~ kept ~~[in a vault]~~ securely locked, when not in use, **in a separate secure place**

1 authorized by the county treasurer, to prevent any misuse ~~{of the same.}~~ ,
2 fraudulent use or other improper use. If the device or other method of facsimile
3 reproduction is of such a nature that:

4 (1) The facsimile image or impression is severable from the device or
5 other method of facsimile reproduction, the facsimile image or impression must
6 be kept in a separate secure place authorized by the county treasurer; and

7 (2) Any registered key, password or other securing device or procedure is
8 severable from the device or other method of facsimile reproduction, the
9 registered key, password or other securing device or procedure must be kept in a
10 separate secure place authorized by the county treasurer.

11 2. ~~{No}~~ A facsimile signature produced through a ~~{mechanical}~~ device *or*
12 *other method of facsimile reproduction* authorized by the provisions of this section
13 ~~{shall}~~ *must not* be combined with the signature of another officer.

14 **Sec. 3.** ~~{NRS 361.530 is hereby amended to read as follows:~~

15 ~~361.530 1. Except as otherwise provided in this section, on all money~~
16 ~~collected from personal property tax by the several county assessors and county~~
17 ~~treasurers, there must be reserved and paid into the county treasury, for the benefit~~
18 ~~of the general fund of their respective counties, by the county assessor or county~~
19 ~~treasurer, a percentage commission of 8 percent on the gross amount of collections~~
20 ~~from personal property tax.~~

21 ~~2. One quarter of the commission reserved pursuant to subsection 1 must~~
22 ~~be accounted for separately in the Account for the Acquisition and Improvement~~
23 ~~of Technology in the Office of the County Treasurer created pursuant to section~~
24 ~~4 of this act.~~

25 ~~3. One quarter of the commission reserved pursuant to subsection 1 must be~~
26 ~~accounted for separately in the Account for the Acquisition and Improvement of~~
27 ~~Technology in the Office of the County Assessor created pursuant to NRS~~
28 ~~250.085.~~ **(Deleted by amendment.)**

29 **Sec. 4.** This act becomes effective on July 1, 2017.