

Amendment No. 471

Senate Amendment to Senate Bill No. 400	(BDR 38-1027)
Proposed by: Senate Committee on Revenue and Economic Development	
Amends: Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

Adoption of this amendment will:
(1) REMOVE the 2/3s majority vote requirement from S.B. 400.
(2) ADD an unfunded mandate not requested by the affected local government to S.B. 400 (§ 3.3).

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) 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.

JFD/BJF



Date: 4/24/2023

S.B. No. 400—Revises provisions governing taxation related to the funding of metropolitan police departments and programs to address homelessness. (BDR 38-1027)



SENATE BILL NO. 400—SENATORS NEAL, FLORES AND DONATE

MARCH 27, 2023

JOINT SPONSOR: ASSEMBLYMAN D’SILVA

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions ~~governing taxation related to the funding of metropolitan police departments and programs~~ relating to ~~address~~ homelessness. (BDR 38-1027)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 public welfare; revising provisions governing the duties of a reinvestment advisory committee; revising provisions governing contracts entered into by the Department of Health and Human Services for the operation of a Medicaid managed care program; requiring ~~the board of county commissioners, city council or other governing body of certain taxing districts to levy a property tax for the purpose of employing police officers and addressing homelessness; establishing requirements for the approval of any expenditure of money allocated to a metropolitan police department from the proceeds of the tax;~~ Continuums of Care to establish a fiscal working group; requiring the transmission of a portion of the proceeds of the license fee for certain gaming licensees to the Continuums of Care in this State; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires the Department of Health and Human Services, to the extent that money is available, to: (1) establish a Medicaid managed care program to provide health care services to recipients of Medicaid in all geographic areas of this State; and (2) conduct a statewide procurement process to select health maintenance organizations to provide the health care services. (NRS 422.273) **Sections 2 and 3** of this bill require each contract entered into by the Department with a health maintenance organization to provide such services to include a requirement for the health maintenance organization to reinvest a percentage of the annual profits of the health maintenance organization in programs and initiatives to address homelessness and to provide sustainable medication and prescription services, alcohol or drug intervention or rehabilitation services and emergency and supportive housing issues in the local communities in which the health maintenance organization operates.

Existing law establishes a reinvestment advisory committee in each county of this State whose population is 700,000 or more (currently only Clark County) and prescribes the duties of a reinvestment advisory committee, which includes reviewing, making recommendations and reporting to the Legislature and Director of the Department concerning the reinvestment of funds by a health maintenance organization that provides health care services through managed care to recipients of Medicaid in the communities served by those organizations. (NRS 422.185, 422.205) **Section 1** of this bill revises the duties of the reinvestment advisory committee such that the recommendations and reports of the advisory committee are required to concern the reinvestment of funds by managed care organizations to address homelessness and to provide sustainable medication and prescription services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing. ~~[issues,]~~ in conformance with the amendatory provisions of **sections 2 and 3.**

~~[The Metropolitan Police Departments Act of 1995 was enacted by the Nevada Legislature in 1995 and required the board of county commissioners, city council or other governing body of a taxing district in unincorporated Clark County and the City of Las Vegas to propose to the registered voters of the taxing district at the 1996 General Election the question of whether to levy an additional property tax on all taxable property within the district for the support of the metropolitan police department for the purpose of employing additional police officers. The rate of tax levied pursuant to the Metropolitan Police Departments Act of 1995 is prohibited from exceeding 20 cents per \$100 of assessed value. (Chapter 658, Statutes of Nevada 1995, at page 2535, as amended by chapter 585, Statutes of Nevada 1997, at page 2882) At the general election held on November 5, 1996, voters of unincorporated Clark County and the City of Las Vegas voted to levy the additional ad valorem tax for the hiring of additional police officers for the Las Vegas Metropolitan Police Department. These additional property taxes are set to expire at the end of the 2026-2027 Fiscal Year. (NRS 354.5982)~~

~~Sections 4-7 and 10 of this bill remove the sunset of the additional property taxes imposed under the Metropolitan Police Departments Act of 1995 and revise the purposes for which these taxes are required to be used after the original sunset date. Beginning on July 1, 2027, sections 4, 5 and 10 of this bill require the levy of a property tax in unincorporated Clark County and the City of Las Vegas in an amount equal to the property tax levied under the Metropolitan Police Departments Act of 1995, and require that the amount of such tax be equal to: (1) a rate of 3 cents per \$100 of assessed valuation on all taxable property in each taxing district in unincorporated Clark County and the City be used to address homelessness in the County and City; and (2) a rate of 17 cents per \$100 of assessed valuation on all taxable property in each taxing district in unincorporated Clark County and the City be used to defray the cost of hiring additional police officers for the Las Vegas Metropolitan Police Department and certain outreach programs of the Department to address homelessness. Under sections 4 and 5, the money allocated for programs to address homelessness and to a metropolitan police department from the proceeds of the tax levied pursuant to sections 4 and 5 must not supplant, replace, offset or otherwise reduce police funding allocations from other sources. Section 4 provides for the approval of any expenditure of the allocations from the proceeds of the tax allocated to a metropolitan police department and requires the metropolitan police committee on fiscal affairs to make certain findings before giving such approval.~~

~~Sections 6 and 7 of this bill make conforming changes to reflect that the Metropolitan Police Departments Act of 1995, as revised by this bill, contains multiple taxes used for different purposes.]~~

Existing federal law establishes a Continuum of Care Program to provide funding for efforts by nonprofit providers, states, and local governments to quickly rehouse homeless individuals and families. (42 U.S.C. 11381 et seq.; 24 C.F.R. Part 578) Federal law requires representatives from relevant organizations to establish a Continuum of Care for a geographic area to carry out certain responsibilities and to establish a board to act on behalf of the Continuum. (24 C.F.R. 578.5) Existing law of this State establishes a monthly licensee fee for certain gaming licensees which is based upon the gross revenue of the licensee. (NRS 463.370) Sections 3.3 and 3.7 of this bill require a portion of the proceeds of the gaming licensee fee which is imposed on gross revenue which exceeds \$134,000 per calendar month to be transmitted to the Continuums of Care in this State, in proportion to the population served by each Continuum of Care, to direct the use of such money. Section 3.3: (1) establishes requirements for the membership of

such a fiscal working group; (2) sets forth the purposes for which the fiscal working group is required to direct the use of the money from the proceeds of the gaming license fee; and (3) requires the fiscal working group to prepare an annual report. Section 3.3 requires a city whose population is 150,000 or more but less than 500,000 which is in the service area of a Continuum of Care, which includes a city whose population is 500,000 or more to transmit \$2,000,000 to the Continuum of Care each fiscal year to be used for programs to address homelessness. Section 3.3 authorizes a Continuum of Care to enter into service agreements with federally-qualified health centers.

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

Section 1. NRS 422.205 is hereby amended to read as follows:

422.205 1. A reinvestment advisory committee shall:

(a) Solicit and review reports from the Division and Medicaid managed care organizations concerning the reinvestment of funds by those Medicaid managed care organizations in the communities served by the Medicaid managed care organizations.

(b) Report to the Division and Medicaid managed care organizations concerning initiatives of local governments in the county to address homelessness ~~and to provide sustainable medication and prescription drug services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing.~~ ~~issues, and social determinants of health.~~

(c) Make recommendations based on the reports reviewed pursuant to paragraph (a) to the Division and Medicaid managed care organizations concerning the reinvestment of funds by those Medicaid managed care organizations in the communities served by the Medicaid managed care organizations. Those recommendations must include, without limitation, recommendations for the use of such funds for the purposes of:

(1) Developing innovative partnerships with community development organizations and providers of housing services; and

(2) Supporting the initiatives of local governments in the county to address homelessness ~~and to provide sustainable medication and prescription drug services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing.~~ ~~issues, and social determinants of health.~~

2. On or before December 31 of each year, a reinvestment advisory committee shall:

(a) Compile a report concerning:

(1) The uses of funds reinvested by Medicaid managed care organizations in the communities served by those Medicaid managed care organizations, including, without limitation, efforts to address homelessness ~~disparities in health care and social determinants of health;~~ ~~and to provide sustainable medication and prescription drug services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing ;~~ ~~issues;~~ and

(2) The activities of the reinvestment advisory committee during the calendar year, including, without limitation, the recommendations made by the reinvestment advisory committee pursuant to paragraph (c) of subsection 1.

(b) Submit the report to:

(1) The Director of the Legislative Counsel Bureau for transmittal to:

(I) In odd-numbered years, the Joint Interim Standing Committee on Health and Human Services; and

(II) In even-numbered years, the next regular session of the Legislature.

(2) The Director of the Department.

3. As used in this section, “Medicaid managed care organization” means a managed care organization that provides health care services to recipients of Medicaid who reside in the county for which a reinvestment advisory committee is established.

Sec. 2. NRS 422.273 is hereby amended to read as follows:

422.273 1. For any Medicaid managed care program established in the State of Nevada, the Department shall contract only with a health maintenance organization that has:

(a) Negotiated in good faith with a federally-qualified health center to provide health care services for the health maintenance organization;

(b) Negotiated in good faith with the University Medical Center of Southern Nevada to provide inpatient and ambulatory services to recipients of Medicaid; and

(c) Negotiated in good faith with the University of Nevada School of Medicine to provide health care services to recipients of Medicaid.

➤ Nothing in this section shall be construed as exempting a federally-qualified health center, the University Medical Center of Southern Nevada or the University of Nevada School of Medicine from the requirements for contracting with the health maintenance organization.

2. During the development and implementation of any Medicaid managed care program, the Department shall cooperate with the University of Nevada School of Medicine by assisting in the provision of an adequate and diverse group of patients upon which the school may base its educational programs.

3. The University of Nevada School of Medicine may establish a nonprofit organization to assist in any research necessary for the development of a Medicaid managed care program, receive and accept gifts, grants and donations to support such a program and assist in establishing educational services about the program for recipients of Medicaid.

4. For the purpose of contracting with a Medicaid managed care program pursuant to this section, a health maintenance organization is exempt from the provisions of NRS 695C.123.

5. The provisions of this section apply to any managed care organization, including a health maintenance organization, that provides health care services to recipients of Medicaid under the State Plan for Medicaid or the Children’s Health Insurance Program pursuant to a contract with the Division. Such a managed care organization or health maintenance organization is not required to establish a system for conducting external reviews of adverse determinations in accordance with chapter 695B, 695C or 695G of NRS. This subsection does not exempt such a managed care organization or health maintenance organization for services provided pursuant to any other contract.

6. *Each contract entered into by the Department with a health maintenance organization to provide health care services to recipients of Medicaid in all geographic areas of this State shall include a requirement for the health maintenance organization to reinvest a percentage of the annual profits of the health maintenance organization in programs and initiatives to address homelessness and to provide sustainable medication and prescription drug services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing issues in the local communities in which the health maintenance organization operates.*

7. As used in this section, unless the context otherwise requires:

1 (a) "Federally-qualified health center" has the meaning ascribed to it in 42
2 U.S.C. § 1396d(l)(2)(B).

3 (b) "Health maintenance organization" has the meaning ascribed to it in NRS
4 695C.030.

5 (c) "Managed care organization" has the meaning ascribed to it in NRS
6 695G.050.

7 **Sec. 3.** NRS 422.273 is hereby amended to read as follows:

8 422.273 1. To the extent that money is available, the Department shall:

9 (a) Establish a Medicaid managed care program to provide health care services
10 to recipients of Medicaid in all geographic areas of this State. The program is not
11 required to provide services to recipients of Medicaid who are aged, blind or
12 disabled pursuant to Title XVI of the Social Security Act, 42 U.S.C. §§ 1381 et seq.

13 (b) Conduct a statewide procurement process to select health maintenance
14 organizations to provide the services described in paragraph (a).

15 2. For any Medicaid managed care program established in the State of
16 Nevada, the Department shall contract only with a health maintenance organization
17 that has:

18 (a) Negotiated in good faith with a federally-qualified health center to provide
19 health care services for the health maintenance organization;

20 (b) Negotiated in good faith with the University Medical Center of Southern
21 Nevada to provide inpatient and ambulatory services to recipients of Medicaid;

22 (c) Negotiated in good faith with the University of Nevada School of Medicine
23 to provide health care services to recipients of Medicaid; and

24 (d) Complied with the provisions of subsection 2 of NRS 695K.220.

25 ➤ Nothing in this section shall be construed as exempting a federally-qualified
26 health center, the University Medical Center of Southern Nevada or the University
27 of Nevada School of Medicine from the requirements for contracting with the
28 health maintenance organization.

29 3. During the development and implementation of any Medicaid managed
30 care program, the Department shall cooperate with the University of Nevada School
31 of Medicine by assisting in the provision of an adequate and diverse group of
32 patients upon which the school may base its educational programs.

33 4. The University of Nevada School of Medicine may establish a nonprofit
34 organization to assist in any research necessary for the development of a Medicaid
35 managed care program, receive and accept gifts, grants and donations to support
36 such a program and assist in establishing educational services about the program for
37 recipients of Medicaid.

38 5. For the purpose of contracting with a Medicaid managed care program
39 pursuant to this section, a health maintenance organization is exempt from the
40 provisions of NRS 695C.123.

41 6. To the extent that money is available, a Medicaid managed care program
42 must include, without limitation, a state-directed payment arrangement established
43 in accordance with 42 C.F.R. § 438.6(c) to require a Medicaid managed care
44 organization to reimburse a critical access hospital and any federally-qualified
45 health center or rural health clinic affiliated with a critical access hospital for
46 covered services at a rate that is equal to or greater than the rate received by the
47 critical access hospital, federally-qualified health center or rural health clinic, as
48 applicable, for services provided to recipients of Medicaid on a fee-for-service
49 basis.

50 7. The provisions of this section apply to any managed care organization,
51 including a health maintenance organization, that provides health care services to
52 recipients of Medicaid under the State Plan for Medicaid or the Children's Health
53 Insurance Program pursuant to a contract with the Division. Such a managed care

organization or health maintenance organization is not required to establish a system for conducting external reviews of adverse determinations in accordance with chapter 695B, 695C or 695G of NRS. This subsection does not exempt such a managed care organization or health maintenance organization for services provided pursuant to any other contract.

8. *Each contract entered into by the Department with a health maintenance organization to provide the services described in paragraph (a) of subsection 1 shall include a requirement for the health maintenance organization to reinvest a percentage of the annual profits of the health maintenance organization in programs and initiatives to address homelessness and to provide sustainable medication and prescription drug services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing ~~issues~~ in the local communities in which the health maintenance organization operates.*

9. As used in this section, unless the context otherwise requires:

(a) "Critical access hospital" means a hospital which has been certified as a critical access hospital by the Secretary of Health and Human Services pursuant to 42 U.S.C. § 1395i-4(e).

(b) "Federally-qualified health center" has the meaning ascribed to it in 42 U.S.C. § 1396d(1)(2)(B).

(c) "Health maintenance organization" has the meaning ascribed to it in NRS 695C.030.

(d) "Managed care organization" has the meaning ascribed to it in NRS 695G.050.

(e) "Rural health clinic" has the meaning ascribed to it in 42 C.F.R. § 405.2401.

Sec. 3.3. Chapter 439 of NRS is hereby amended by adding thereto a new section to read as follows:

1. Each Continuum of Care in this State shall establish a fiscal working group to consist of not more than seven members appointed by the governing board of the Continuum of Care and which must include:

(a) A representative from each incorporated city in the service area of the Continuum of Care or, if there are more than three incorporated cities within the service area of the Continuum of Care, a representative from each of the three largest incorporated cities in the service area of the Continuum of Care;

(b) A person who represents a county within the service area of the Continuum of Care;

(c) A person who represents law enforcement in the service area of the Continuum of Care;

(d) A person selected from a list of nominees provided by the Nevada Resort Association who resides in the service area of the Continuum of Care; and

(e) A representative of a nonprofit organization that provides services to persons who are homeless in the service area of the Continuum of Care.

2. The fiscal working group established pursuant to this section shall direct the use of any money allocated to the Continuum of Care pursuant to NRS 463.320. The money transmitted to the Continuum of Care pursuant to NRS 463.320 must be used exclusively to fund:

(a) Services for persons released from prison or a county, city or town jail or detention facility including, without limitation, sustainable medication and prescription drug services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing.

(b) Services for persons leaving emergency shelters, including, without limitation, sustainable medication and prescription drug services, alcohol or drug intervention or rehabilitation services, and emergency and supportive housing.

(c) Services for persons leaving acute care settings, mental health care facilities, drug and alcohol rehabilitation facilities, or transitional housing.

(d) Emergency and supportive housing services, including, without limitation, the acquisition and rehabilitation of properties suitable for conversion to supportive housing.

3. A fiscal working group created by a Continuum of Care which has a service area that includes a city whose population is 500,000 or more shall:

(a) From the money allocated to the Continuum of Care pursuant to NRS 463.320:

(1) In Fiscal Year 2023-2024, direct not less than \$9,000,000 to such a city to be used for programs to address homelessness in the city; and

(2) In each fiscal year after Fiscal Year 2023-2024, direct not less than \$2,500,000 to such a city to be used for programs to address homelessness in the city.

4. A city in the service area of a Continuum of Care described in subsection 3 whose population is 150,000 or more but less than 500,000 shall transmit to the Continuum of Care not less than \$2,000,000 each fiscal year from money available for that purpose to be used for programs to address homelessness in the service area of the Continuum of Care.

5. A Continuum of Care may enter into an agreement with a federally-qualified health center to provide services described in paragraphs (a), (b) and (c) of subsection 2.

6. On or before September 30 of each year, each fiscal working group shall submit to the governing board of the Continuum of Care and the Interim Finance Committee a report detailing the use of the money allocated to the Continuum of Care pursuant to NRS 463.320 and the status of any programs or services funded using such money.

7. Any money allocated to a Continuum of Care pursuant to NRS 463.320 and any funding allocated by a fiscal working group to any person must not supplant, replace, offset or otherwise reduce funding for programs to address homelessness.

8. As used in this section, "Continuum of Care" has the meaning ascribed to it in 24 C.F.R. § 578.3.

Sec. 3.7. NRS 463.320 is hereby amended to read as follows:

463.320 1. All gaming license fees imposed by the provisions of NRS 463.370, 463.373 to 463.383, inclusive, and 463.3855 must be collected and disposed of as provided in this section.

2. All state gaming license fees and penalties must be collected by the Commission and paid over immediately to the State Treasurer to be disposed of as follows:

(a) Except as otherwise provided in paragraphs (c), ~~(d)~~ and (e), all state gaming license fees and penalties other than the license fees imposed by the provisions of NRS 463.380 must be deposited for credit to the State General Fund.

(b) All state gaming license fees imposed by the provisions of NRS 463.380 must, after deduction of costs of administration and collection, be divided equally among the various counties and transmitted to the respective county treasurers. Such fees, except as otherwise provided in this section, must be deposited by the county treasurer in the county general fund and be expended for county purposes. If the board of county commissioners desires to apportion and allocate all or a portion of such fees to one or more cities or towns within the county, the board of county commissioners shall, annually, before the preparation of the city or town budget or budgets as required by chapter 354 of NRS, adopt a resolution so apportioning and allocating a percentage of such fees anticipated to be received during the coming

fiscal year to such city or cities or town or towns for the next fiscal year commencing July 1. After the adoption of the resolution, the percentage so apportioned and allocated must be converted to a dollar figure and included in the city or town budget or budgets as an estimated receipt for the next fiscal year. Quarterly, upon receipt of the money from the State, the county treasurer shall deposit an amount of money equal to the percentage so apportioned and allocated to the credit of the city or town fund to be used for city or town purposes, and the balance remaining must be deposited in the county general fund and must be expended for county purposes.

(c) One twenty-fifth of the license fee imposed by the provisions of NRS 463.370 on gross revenue which exceeds \$134,000 per calendar month that is paid pursuant to subsection 2 of NRS 464.045 by persons licensed to conduct off-track pari-mutuel wagering must, after the deduction of costs of administration and collection, be allocated pro rata among the counties in this State whose population is less than 100,000 in which on-track pari-mutuel wagering is conducted. The allocation must be based upon the amounts paid from each such county pursuant to subsection 2 of NRS 466.125 and transmitted to the respective county treasurers. Money received by a county treasurer pursuant to this paragraph must be deposited in the county general fund and expended to augment any stakes, purses or rewards which are offered with respect to horse races conducted in that county by a state fair association, agricultural society or county fair and recreation board.

(d) Ten percent of the amount of the license fee imposed by the provisions of NRS 463.370 that is paid pursuant to subsection 2 of NRS 464.045 by persons licensed to conduct off-track pari-mutuel wagering which exceeds \$5,036,938 per calendar year must, after the deduction of costs of administration and collection, be allocated pro rata among the counties in this State whose population is less than 100,000 in which on-track pari-mutuel wagering is conducted. The allocation must be based upon the amounts paid from each such county pursuant to subsection 2 of NRS 466.125 and must be transmitted to the respective county treasurers as provided in this paragraph. On March 1 of each year, the Board shall calculate the amount of money to be allocated to the respective county treasurers and notify the State Treasurer of the appropriate amount of each allocation. The State Treasurer shall transfer the money to the respective county treasurers. Money received by a county treasurer pursuant to this paragraph must be deposited in the county general fund and expended to augment any stakes, purses or rewards which are offered with respect to horse races conducted in that county by a state fair association, agricultural society or county fair and recreation board.

(e) Fifteen hundredths of the license fee imposed by the provisions of NRS 463.370 on gross revenue which exceeds \$134,000 per calendar month must, after the deduction of costs of administration and collection, be transmitted to the Continuum of Care in this State in proportion to the population of the service area of each Continuum of Care.

~~Sec. 4. [The Metropolitan Police Departments Act of 1995, being chapter 658, Statutes of Nevada 1995, as amended by chapter 585, Statutes of Nevada 1997, at page 2882, is hereby amended by adding thereto new sections to be designated as sections 3.3 and 3.7, respectively, immediately following section 2, to read as follows:~~

~~Sec. 3.3. 1. The proceeds of the tax levied pursuant to section 3 of this act must not supplant, replace, offset or otherwise reduce police funding allocations, measured by either funding levels or staffing allocations.~~

~~2. The department shall not expend proceeds received from the tax levied pursuant to section 3 of this act unless the expenditure has been~~

~~approved by the committee. The committee must approve the expenditure of the proceeds by the department if it determines that:~~

~~— (a) The proposed use of the money conforms to all provisions of this act; and~~

~~— (b) The proposed use will not replace or supplant existing funding for the department.~~

~~3. In determining whether a proposed use meets the requirement set forth in paragraph (b) of subsection 2, the committee shall determine whether:~~

~~— (a) The amount approved for expenditure for the support of the department for the fiscal year, not including any money allocated to or expended by the department pursuant to the provisions of this act, is equal to or greater than the amount approved for expenditure for the support of the department in the immediately preceding fiscal year; or~~

~~— (b) The amount approved for expenditure for the support of the department for the fiscal year, not including any money allocated to or expended by the department pursuant to the provisions of this act, is less than the amount approved for expenditure for the support of the department in the immediately preceding fiscal year and the committee projects a decrease in its receipts of revenue in the fiscal year from consolidated taxes and property taxes of more than 2 percent from its base fiscal year.~~

~~4. If the committee makes a finding pursuant to subsection 3, the committee shall adopt a resolution setting forth the finding and the reasons therefor. If the finding is made pursuant to paragraph (b) of subsection 2, the finding must include, without limitation, all facts supporting the projection of a decrease in revenue.~~

~~5. As used in this section, “base fiscal year” means Fiscal Year 2026 2027, except that:~~

~~— (a) If, in any subsequent fiscal year, the amount approved by the committee for expenditure for the support of the department that subsequent fiscal year, not including any money allocated to or expended by the department pursuant to the provisions of this act, exceeds by more than 2 percent the amount approved for expenditure in Fiscal Year 2026 2027, the base fiscal year becomes the most recent of such subsequent fiscal years.~~

~~— (b) If the base fiscal year is revised pursuant to paragraph (a) and, in any subsequent fiscal year, the amount approved by the committee for expenditure for the support of the department, not including any money allocated to or expended by the department pursuant to the provisions of this act, is equal to or less than the amount approved for expenditure in Fiscal Year 2026 2027, the base fiscal year becomes Fiscal Year 2026 2027, but is subject to subsequent revision pursuant to paragraph (a).~~

~~6. For the purposes of this section, the money allocated to or expended by the department pursuant to the provisions of this act includes the revenues of any tax levied pursuant to the provisions of this act as it existed on or before December 31, 2026, which were allocated to or expended by the department.~~

~~7. As used in this section, “committee” means the Metropolitan Police Committee on Fiscal Affairs.~~

~~Sec. 3.7. 1. The board of county commissioners, city council or other governing body of each taxing district in the taxable area shall levy on behalf of its taxing district an additional ad valorem tax at a rate of 3~~

~~cents per \$100 of assessed valuation on all taxable property within the district for the support of the taxing district for the purpose of programs to address homelessness. The additional tax must be levied at a uniform rate in the unincorporated area of the county and in each participating city.~~

~~2. The additional tax levied pursuant to this section:~~

~~(a) In each taxing district in the unincorporated area of a county must be allocated to the county and used by the county for county programs to address homelessness in the unincorporated areas of the county.~~

~~(b) In each taxing district in each participating city must be allocated to the city and used for programs to address homelessness in the city.~~

~~3. From the additional tax collected pursuant to this section from each taxing district in each participating city each fiscal year and distributed to the participating city, the participating city shall distribute at least \$9,000,000 each fiscal year to a nonprofit organization operating a resource center where persons experiencing homelessness may access a variety of services in one place.~~

~~4. The proceeds of the tax imposed pursuant to this section must not supplant, replace, offset or otherwise reduce funding for programs to address homelessness.] (Deleted by amendment.)~~

Sec. 5. [Section 3 of the Metropolitan Police Departments Act of 1995, being chapter 658, Statutes of Nevada 1995, as amended by chapter 585, Statutes of Nevada 1997, at page 2882, is hereby amended to read as follows:

~~Sec. 3. 1. The board of county commissioners, city council or other governing body of each taxing district in the taxable area shall [propose to the registered voters of its taxing district at the next county general election the question of whether] levy on behalf of its taxing district an additional ad valorem tax [shall be levied] at a rate of 17 cents per \$100 of assessed valuation on all taxable property within the district for the support of the department for the purpose of employing additional police officers [.] and operating street outreach programs designed to enhance the accessibility of resources to persons who are homeless. The additional tax must be levied at a uniform rate in the unincorporated area of the county and in each participating city.~~

~~2. [The board of county commissioners, city council or other governing body of each taxing district proposing the question at the next county general election of whether an additional ad valorem tax shall be levied pursuant to this act shall place upon the ballot information regarding:~~

~~(a) The method to be used for the apportionment of the costs of employing the additional police officers; and~~

~~(b) The initial ad valorem tax rate and the method for determining the ad valorem tax rate for each fiscal year.~~

~~The ballot must also include a declaration that the additional ad valorem tax rate may change in the future based on changes in the formula for the distribution of the tax and changes in the assessed valuation of taxable property in each taxing district.~~

~~3. The rate of the tax levied pursuant to this act must not exceed 20 cents per \$100 of assessed valuation.~~

~~4. If the voters of any taxing district in the taxable area of a department disapprove the additional tax proposed pursuant to subsection 1, the additional tax must not be imposed in any of the taxing districts in the taxable area of that department.~~

~~5. If the proposed additional tax is approved by the voters in all of the taxing districts of the taxable area of a department, the tax must be imposed by the taxing entities in each district of the taxable area of the department at the rate approved by the voters in the district.] From the amount of the additional tax collected pursuant to this section:~~

~~(a) Not less than \$800,000 must be dedicated to the operation of street outreach programs designed to enhance the accessibility of resources to persons who are homeless; and~~

~~(b) The remaining amount of the tax collected must be dedicated to the employment of additional police officers.] (Deleted by amendment.)~~

Sec. 6. ~~[Section 4 of the Metropolitan Police Departments Act of 1995, being chapter 658, Statutes of Nevada 1995 is hereby amended to read as follows:~~

~~Sec. 4. All county officers charged with the duty of collecting ad valorem taxes shall collect the [tax] taxes imposed pursuant to this act in the same form and manner, and with the same interest and penalties, as other ad valorem taxes are collected, and shall, upon collection, pay all revenue generated by the tax, including all interest and penalties [, to]:~~

~~1. For the tax imposed pursuant to section 3 of this act, to the department. [upon collection]~~

~~2. For the tax imposed pursuant to section 3.7 of this act, to the entity to which the revenue is allocated pursuant to that section.] (Deleted by amendment.)~~

Sec. 7. ~~[Section 5 of the Metropolitan Police Departments Act of 1995, being chapter 658, Statutes of Nevada 1995 is hereby amended to read as follows:~~

~~Sec. 5. [The tax] Notwithstanding the provisions of NRS 354.5082, the taxes imposed pursuant to this act [is] are not subject to the limitation provided in NRS 354.5081] and [does] do not affect the amounts distributable to the participating political subdivisions from the supplemental city county relief tax or the privilege tax on vehicles.] (Deleted by amendment.)~~

Sec. 8. The amendatory provisions of sections 1, 2 and 3 of this act do not apply during the current term of any agreement entered into between the Department of Health and Human Services and a health maintenance organization pursuant to NRS 422.273 before ~~[the effective date of this act]~~ **January 1, 2024**, but do apply to any extension or renewal of such an agreement and to any agreement entered into between the Department of Health and Human Services and a health maintenance organization pursuant to NRS 422.273 on or after ~~[the effective date of this act.]~~ **January 1, 2024.**

Sec. 9. ~~[Section 2 of chapter 658, Statutes of Nevada 1995, at page 2535, is hereby repealed.] (Deleted by amendment.)~~

Sec. 10. 1. This section becomes effective upon passage and approval.

2. **Sections 3.3 and 3.7 of this bill become effective on July 1, 2023.**

3. Sections 1, 2 and 8 of this act become effective on January 1, 2024.

~~[3.]~~ 4. Section 3 of this act becomes effective on January 1, 2026.

~~[4.]~~ 5. Sections 4 to 7, inclusive, and 9 of this act becomes effective on July 1, 2027.

~~[5.]~~ 6. The amendatory provisions of section 2 of this act expire by limitation on December 31, 2025.

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~~TEXT OF REPEALED SECTION~~

~~Section 2 of chapter 658, Statutes of Nevada 1995:~~

~~Sec. 2. The committee shall authorize the hiring of additional police officers and the incurrence of related costs from the revenue generated by the tax imposed pursuant to this act. The revenue must not be used for any other purpose.]~~