S.B. 4

SENATE BILL NO. 4–COMMITTEE ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE STATE CONTROLLER)

PREFILED OCTOBER 28, 2026

Referred to Committee on Government Affairs

SUMMARY—Revises provisions relating to state financial administration. (BDR 31-449)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.
Effect on the State Highway Fund: 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 state financial administration; authorizing certain agencies of the Executive Department of State Government to charge a late payment fee and interest on certain debts; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law sets forth general provisions governing the collection of debts owed to an agency of the Executive Department of State Government. (Chapter 353C of NRS) Under existing law, a debt is a tax, fee, fine or other obligation that is owed to an agency of the Executive Department or the State of Nevada that has not been remitted and paid to the agency or the State as required by law or pursuant to an agreement. (NRS 353C.040, 353C.100) With certain exceptions, existing law requires: (1) the State Controller to act as the collection agent for all agencies of the Executive Department; and (2) such agencies to assign their debts to the State Controller for collection not later than 60 days after the debt becomes past due or at such other time agreed upon by the agency and the State Controller. (NRS 353C.195) Existing law requires that interest accrue at a prescribed rate on debts assigned to the State Controller for collection if the debt was subject to the payment of interest pursuant to a specific statute or regulation before assignment. (NRS 353C.1955) **Section 1** of this bill authorizes an agency, unless otherwise provided by a specific statute or regulation, to charge a debtor who owes a debt to the agency that is more than $50 and more than 10 days past due: (1) a late payment fee of $10; and (2) interest that accrues on the debt at the rate of 18 percent for each month, or portion of a month, thereafter until the debt is received by the agency or assigned to the State Controller for collection.

Existing law creates the Debt Recovery Account in the State General Fund to be used solely to support the debt collection efforts of the State Controller.

(NRS 353C.226) **Section 1** requires that any late payment fee or interest charged pursuant to **section 1** that is received by the State Controller for a debt assigned to the State Controller for collection be deposited in the Debt Recovery Account.

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

Section 1. Chapter 353C of NRS is hereby amended by adding thereto a new section to read as follows:

1. Except as otherwise provided by specific statute or regulation, if a debtor owes a debt to an agency that is more than $50 and more than 10 days past due, the agency may charge the debtor:

(a) A late payment fee of $10.

(b) Interest that accrues on the debt at the rate of 18 percent per month, commencing on the 31st day after the debt becomes past due, for each month, or portion of a month, thereafter until the debt, plus accrued interest, is received by the agency or the debt is assigned to the State Controller for collection pursuant to NRS 353C.195.

2. Any late payment fee or interest charged pursuant to subsection 1 that is received by the State Controller for a debt assigned to the State Controller for collection pursuant to NRS 353C.195 must be deposited in the Debt Recovery Account created by NRS 353C.226.

Sec. 2. This act becomes effective on July 1, 2027.

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