

LEGISLATIVE REPORT

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NOTES:

- Page sequence continues from last issue.
- Unless otherwise identified, the effective default date is October 1, 2011
- For the purpose of this report, the “fiscal effect: shown is taken from the “Fiscal Note” which can be found on the Legislative website.
- To access bills go to www.leg.state.nv.us - “session information.”

TAXES

AB 376 - Tax Increment: Tourism Improvement District Financing

Sponsored by Assemblywoman Smith, et al (5 co-sponsors); referred to Assembly Committee on Government Affairs. (BDR 21-148)

Fiscal Effect: Contains unfunded mandate not requested by affected local government.

Tourism improvement districts (TID) may be created by a city or county and revenue from several sales and use taxes imposed in that district may be pledged to finance certain projects within the district. This requires the independent auditing of claims made under agreements to provide such financing and prohibits the use of such financing to pay various fees and costs. Prohibits the use of such financing for the relocation within a TID of a retailer from another location within 3 miles outside of the boundary of the TID and excludes the use for such financing of the tax revenue from such a retailer. Imposes certain requirements on contractors on and subcontractors on funded projects. Requires the selection of independent consultants used to determine written findings in support of creating a TID be made from a list provided by the Commission on Tourism.

Effective: Upon passage and approval and July 1, 2011.

NTA Position: Support. This addresses some unintended consequences that have been identified.

SB 326 - Redistribution of Motor Vehicle Services Tax to Parks and Recreation Area

Sponsored by Senator Lee; referred to Senate Committee on Government Affairs. (BDR 20-393)

Fiscal Effect: Yes, on State. May have impact on local government.

Requires the Department of Motor vehicles to monthly transfer an amount from the governmental services fees collected equal to \$3 per noncommercial vehicle to the State General Fund for credit to the Division of State Parks of the State Department of Conservation and Natural Resources. Authorizes county park and recreation commissions and city planning commissions to encourage and accept any gifts, grants, donations and endowment for recreational, cultural or park facilities and requires them to use that money to ensure residents may use the parks free of charge. Exempts residents of this state from paying a fee to enter any State park or recreational area, but maintains the requirement to pay a fee for boating, camping or special events.

Effective: July 1, 2011 for the adoption of regulations and January 1, 2012 for all other purposes.

SB 333 - Nevada Job Creation Incentive Program

Sponsored by Senator Kieckhefer; referred to Senate Committee on Revenue. (BDR 32-746)

Fiscal Effect: Yes, on State

Requires the Department of Taxation to adopt regulations creating the Nevada Job Creation Incentive Program to provide a deduction for employers hiring a new full-time employee between October 1, 2011 and September 30, 2013. The deduction would be from paying payroll taxes on the wages of new full-time employees during that period only, if certain other conditions are met. The Department is to report quarterly on this program, including participants and amounts of deductions claimed, to the Legislative Commission.

Effective: Upon passage and approval for adoption of regulations, and October 1, 2011 for all other purposes. Expires by limitation on December 31, 2013.

NTA Comment: Also see SB 199 under “Taxes” heading, NTA Legislative Report Issue 6-11, page 43.

NTA Position: Support. This bill can be considered a “Jobs bill,” because it provides an incentive to employers to consider hiring additional employees. It is not a loss of budgeted revenue, as the rate of unemployment has been considered in the revenue projections of the modified business tax.

SB 383 - Economic Development Tax Abatements

Sponsored by Senator Cegavske; referred to Senate Committee on Revenue. (BDR 32-19)

Fiscal Effect: Yes, on State. May have impact on local government.

Authorizes the Economic Development Commission to grant a partial tax abatement of taxes for certain businesses that relocate or expand in enterprise zones which are counties, cities and towns that have unemployment rates of at least 8 percent for 4 consecutive quarters.

Effective: Upon passage and approval.

NTA Comment: For consistency sake, the requirements regarding the number of employees and capital investment should track NRS 360.750 - tax abatements for business.

SB 386 - Taxation of Tobacco Products - Requires 2/3 Majority

Introduced by Senate Committee on Revenue and referred to same. (BDR 32-869)

Fiscal Effect: Yes, on State.

Increases the tax on purchase or possession of cigarettes from 40 mills per cigarette to 100 mills per cigarette. The definition of "cigarette" is expanded. Wholesalers or retailers shall pay the difference in tax rate on all cigarettes and tobacco products in his or her possession on July 1, 2011. The tax on products made from or containing tobacco is increased from 30 percent to 60 percent of the wholesale price. The equivalent of 10 mills per cigarette and 10 percent of the tax on products made from or containing tobacco is to be credited each month to the Health Division of the Department of Health and Human Services for prevention and cessation of tobacco use programs and provisions are made for distribution of those funds by the Health Division.

Effective: July 1, 2011.

NTA Position: Oppose. Various presentations on tax and revenues in general have been made to both the Assembly Tax Committee and the Senate Revenue Committee. There have been admonishments from the presenters about earmarking taxes because of the loss of legislative flexibility in managing revenue, yet here we have a tax bill that earmarks revenue, introduced by the Revenue Committee.

FEES

AB 387 - Registration of Off-Highway Vehicles - 2/3 Majority Required

On behalf of the Legislative Committee on Public Lands, introduced by the Senate Committee on Transportation and referred to same. (BDR 43-211)

Fiscal Effect: Yes, on State

Registration requirements for off-highway vehicles is anticipated once the Interim Finance Committee notifies the Department of Motor Vehicles (DMV) that adequate money is available, on or before July 1, 2011. This authorizes the DMV to issue a unique vehicle identification number (VIN) for an off-highway vehicle that does not have a unique VIN or serial number or where the number has been lost or removed. The fee for issuing and recording a distinguishing number is \$2.

Effective: Upon passage and approval and July 1, 2011.

BUSINESS ISSUES

AB 331 - Consumer Credit Reports

Sponsored by Assemblyman Conklin, et al (2 co-sponsors); referred to Assembly Committee on Commerce and Labor. (BDR 52-831)

Fiscal Effect: Yes, on State.

Prohibits procuring a consumer report for purposes of evaluating a consumer for employment, promotion, reassignment or retention unless 1) the use of the report is required or authorized by state or federal law; 2) the person reasonably believes that the consumer has engaged in specific illegal activity which is likely to be reflected in the consumer report; or 3) the information in the report is substantially related to the evaluation of the consumer's likely performance of the duties of the particular position for which he or she is being evaluated. Also prohibits requesting the consumer to furnish his or her report or authorizing a reporting agency to supply it under these provisions.

Effective: July 1, 2011.

AB 433 - Employee Candidacy

Sponsored by Assemblyman Segerblom; referred to Assembly Committee on Commerce and Labor. (BDR 53-63)

Makes it unlawful for public employers and labor organizations, in addition to private employers, to make rules or regulations that prohibit or prevent an employee from engaging in politics or becoming a candidate for public office. An exception is made, where necessary, to meet requirements of Federal law, such as The Hatch Act.

SB 290 - Deceptive Trade Practices

Sponsored by Senator Copening; referred to Senate Committee on Commerce, Labor and Energy. (BDR 52-993)

Fiscal Effect: Yes, on State.

Provides that it is a deceptive trade practice to fail to perform certain acts regarding an automatic renewal contract. These acts include charging a consumer's debit or credit card before providing, in writing, the terms of the contract including length, minimum term, cancellation terms, cancellation fee and other information and receiving the consumer's consent after providing this information. To renew an automatic renewal contract for any period other than month-to-month without providing written terms in advance for the new contract period is also prohibited.

SB 331 - Unlawful Discrimination

Sponsored by Senators Leslie and Parks; Joint Sponsor: Assemblyman Aizley; referred to Senate Committee on Commerce, Labor and Energy. (BDR 54-799)

Adds gender identity or expression to the prohibited discriminatory acts in connection with access to places of public accommodation (hotels, restaurants, stores, etc.). This includes gender-related identity, appearance, expression or behavior of a person, regardless of the person's assigned sex at birth. Regulations to this effect are to be adopted by the Nevada Equal Rights Commission.

SB 352 - Employee Protections

Sponsored by Senators Denis and Kihuen; Joint Sponsor: Assemblyman Carrillo, et al (5 co-sponsors); referred to Senate Committee on Commerce, Labor and Energy. (BDR 53-389)

Fiscal Effect: Yes, on State. The Department of Labor estimates this will require four additional wage and hour investigators and substantially increase the number of claims to be evaluated as well as the time frame for complaints.

Prohibits an employer from retaliating or discriminating against an employee or other person who exercises certain rights or reports violations or cooperates in an investigation by the Labor Commissioner. Requires employers to furnish specific information to employees, in writing, on wages, benefits, procedures and policies within 7 days after hiring. Requires employers to furnish certain information on wages and benefits to each employee on the last day of each pay period and to retain this information for 3 years. Also allows for additional amounts to be awarded an employee in a wage dispute in court against an employer. The provisions apply only to actions alleged to have occurred on or after October 1, 2011.

SB 369 - Shared Work Unemployment Compensation

Sponsored by Senator Hardy; referred to Senate Committee on Commerce, Labor and Energy. (BDR 53-296)

Fiscal Effect: Yes, on State. May have impact on local government.

Requires the Administrator of the Employment Security Division of the Department of Employment Training and Rehabilitation to establish a plan and requirements for a program of shared work unemployment compensation, upon approval of the U.S. Secretary of Labor. The program allows workers whose hours are cut, rather than being laid off, to receive unemployment compensation for the number of unworked hours in any week under a plan approved by the Administrator. Provides that if the temporary increased rate of the modified business tax is in force when this program is approved by the Secretary of Labor, wages paid to employees in an approved plan of work sharing are exempt from any portion of that tax exceeding 0.63 percent of wages. This provision expires when the temporary increase in modified business tax expires.

Effective: Upon passage and approval for the adoption of regulations, and the first day of the quarter following U.S. Secretary of Labor approval if the amount of increase (over 0.63) is still in effect for the modified business tax and expires when the increase in the modified business tax (imposed during the 2009 Legislative session) is repealed.

PUBLIC EMPLOYEE COMPENSATION**AB 365 - Public Employees Benefits Program**

Sponsored by Assemblymen Kirner and Hickey; referred to Assembly Committee on Government Affairs. (BDR 23-604)

Fiscal Effect: Yes, on State

Allows the Board of the Public Employees Benefits Program to participate in the selection of certain vendors and allows the annual performance reviews of the Executive Officer by the Board, but not any vote, in closed session. Eliminates the need for the Governor's approval on employment of the Executive Officer. Allows the Board to appoint an attorney who specializes in health plans and health care law and eliminates the requirement that the Commissioner of Insurance approve certain contracts entered into by the Board. Revises the 11 provisions governing the authority for groups of 300 or more employees leaving the Program to secure insurance from another source. Authorizes the Executive Officer to observe the activities of a committee formed to evaluate contracts awarded on behalf of the Board.

Effective: July 1, 2011.

AB 405 - Public Employee Retirement System

Sponsored by Assemblyman Ocegueda; referred to Assembly Committee on Government Affairs. (BDR 23-964)

Eliminates the inclusion of call-back pay in the compensation reported for each member whose effective date of membership in the Public Employee Retirement System is on or after January 1, 2012. Limits increases in reportable compensation for such a member to not more than 10 percent from one fiscal year to the next fiscal year, excluding compensation attributable to a promotion and assignment-related compensation. Sets forth the pledge of the Legislature that for a 10-year period after the implementation of these modifications to the System, the Legislature will not enact any law that has the effect of modifying any benefit payable under the System unless such a modification is necessary to maintain the fiscal integrity of the System. After that 10-year period, the Legislature pledges to not enact any law that has the effect of increasing any benefit payable under the System unless the actuarial value of the assets of the retirement fund from which the benefit will be paid is equal to or greater than 85 percent of the actuarial accrued liabilities of that retirement fund and the increase in the benefit is included in the contribution rate.

Effective: January 1, 2012.

NTA Position: Support. In the long run, these provisions will assist in reducing the unfunded liability in the fund.

EDUCATION**AB 366 - Governor Guinn Millennium Scholarship**

Sponsored by Assemblyman Munford; referred to Assembly Committee on Education. (BDR 34-1040)

Provides that if a pupil violates the code of honor relating to cheating on three or more occasions while he or she is enrolled in a public high school, the pupil is not eligible for a Millennium Scholarship.

Effective: July 1, 2011.

AB 367 - School Choice

Sponsored by Assemblyman Hansen; referred to Assembly Committee on Education. (BDR 34-1047)

NTA Comment : This bill is identical to SB 366. See SB 366 on next page, under this heading.

AB 375 - Revenue Allocation to Education

Sponsored by Assemblyman Goicoechea, et al (3 co-sponsors); referred to Assembly Committee on Ways and Means. (BDR S969)

Requires the Senate Standing Committee on Finance and the Assembly Standing Committee on Ways and Means to allocate any additional revenue projected by the difference between the Economic Forum's December and May forecasts for fiscal years 2011-2012 and 2012-2013 as follows: 60 percent to the State Distributive School Account and 40 percent to the Nevada System of Higher Education.

Effective: Upon passage and approval.

NTA Position: Amend. While it can be appreciated that solutions are being sought to increase funding for education, this bill needs to be amended. First, the percentages distributed to K-12 and the NSHE should be reduced and the amount the percentage is reduced should be distributed to the rainy day fund, which needs to be built-up. Second, as the funds are specified for distribution over the next biennium, there should be a provision that they cannot be spent on ongoing operational expenditures. Without this latter provision any expenditure over the biennium will be built into the base of the next biennium.

AB 395 - Special Education Teacher License

Sponsored by Assemblywoman Dondero Loop, et al (9 co-sponsors)

Creates a separate license to teach special education which authorizes the holder to teach pupils with disabilities or gifted and talented pupils, or both. The Commission on Professional Standards is required to adopt regulations that establish the requirements for the newly created license.

Effective: July 1, 2011.

SB 295 - School District Budgets

Sponsored by Senator Hardy; referred to Senate Committee on Finance. (BDR 31-587)

Fiscal Effect: Yes, on State. May have impact on local government.

Requires the final budget of each school district to be divided into five categories by total dollar amount approved for expenditure in each category: 1) Teachers; 2) Administrators; 3) Children's Programs; 4) Maintenance; and 5) Capital Improvements. For each fiscal year beginning on and after July 1, 2012, the dollar amount in each category may not exceed by more than 5 percent the total amount in that category for the previous fiscal year. Any deviation of allocation amounts between categories must be approved in advance by the Interim Finance Committee. The Department of Taxation is to provide the forms for these budget submissions, review submissions for accuracy and compliance, and resolve any corrections with the school district.

Effective: July 1, 2011.

SB 315 - Teacher Licensing

Sponsored by Senator Kieckhefer; referred to Senate Committee on Education. (BDR 34-819)

Fiscal Effect: Yes, on State

Authorizes the Board of Trustees of a school district to authorize a person to teach a particular course for a provisional time without a license to teach issued by the Superintendent of Public Instruction if the Board determines the person has the necessary professional qualifications and experience to teach. Such a person must comply with the requirements for a criminal background check and their salary and benefits are to be determined by the Board. Also requires the Commission on Professional Standards in Education to adopt regulations prescribing qualifications for licensing teachers and administrators through an alternative route to licensure. These regulations must also address reciprocal licensing.

Effective: July 1, 2011.

SB 316 - Direct Classroom Expenditures

Sponsored by Senator Roberson, et al (5 co-sponsors); referred to Senate Committee on Finance. (BDR 34-823)

Requires each school district, charter school and university school for profoundly gifted pupils to ensure and report that at least 65 percent of the money it receives in the form of basic support and local funds available, or by way of apportionment, is used to pay for direct classroom expenditures, defined as expenditures during a fiscal year for activities associated directly with the interaction between teachers and pupils, including salaries and benefits for teachers and paraprofessionals, costs for instructional materials and supplies, and costs of classroom-related educational activities including field trips, physical education, music and the arts. This information is to be submitted by November 1 each year to the Superintendent of Public Instruction and the Legislative Counsel Bureau for transmission to the Legislative Leadership.

Effective: Varies between July 1, 2011 and July 1, 2012.

SB 365 - School District Mandates

Sponsored by Senator McGinness; referred to Senate Committee on Education. (BDR 34-184)

Eliminates the requirement that the Superintendent of Public Instruction prepare a summary of statutes newly enacted by the Legislature for distribution to school districts and charter schools and on to parents, guardians and pupils. Repeals existing statutes related to preparation of plans for improvement of student achievement in certain Title I schools. Repeals a number of provisions relating to preparation of academic plans and programs and reporting on student issues. Repeals the statutory requirement for development of crisis response plans and committees by school districts, public and private schools.

Effective: July 1, 2011.

SB 366 - School Choice

Sponsored by Senator Cegavske, et al (7 co-sponsors); referred to Senate Committee on Education. (BDR 34-20)

Fiscal Effect: Yes, on State. May have impact on local government.

When a school is designated as "demonstrating need for improvement," a petition to the school board, signed by at least 51 percent of parents or legal guardians of pupils enrolled in that school or pupils who will matriculate into that school, can

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SB 366 - School Choice, Continued

cause one or more actions by the school board, including 1) closing the school and reopening it as a charter school; 2) closing the school and transferring pupils to other schools in the district; and 3) implementing school choice by providing vouchers to attend a private school or authorizing pupils to attend a different school in the district. This then authorizes a parent or guardian of a pupil who would otherwise enroll in a school where school choice has been implemented to apply to the school board for a voucher to attend a private school, except one operated by a church, religious organization or faith-based ministry. The voucher is to be valued at 75 percent of the average basic support and local funds available in the immediately preceding 3 years, or the total amount of tuition, fees and textbooks at the private school, whichever is less. Application may also be made to the school board for the pupil to attend another public school in the district. Revises other provisions as necessary to incorporate school choice into existing law.

Effective: July 1, 2011.

SB 372 - State Supplemental School Account Fund Use

Sponsored by Senator Horsford, et al (2 co-sponsors); Joint Sponsor: Assemblyman Ocegueda, et al (2 co-sponsors); referred to Senate Committee on Finance. (BDR 34-970)

Revises the manner in which a school district uses money from the State Supplemental School Account Fund by expanding the directives to improve student achievement to include: after-school education programs by community-based organizations; summer school programs; early childhood education programs; and GED preparatory programs.

Effective: July 1, 2011.

SJR 10 - School Vouchers

Sponsored by Senator Roberson, et al (9 co-sponsors); referred to Senate Committee on Legislative Operations and Elections. (BDR C-1017)

Proposes to amend Section 10 of Article 11 of the Nevada Constitution to establish that if the Legislature establishes a plan for the payment of money to a person to use for the education of a child during kindergarten through grade 12 at a school of the person's choice, a payment made to a person in accordance with that plan may not be considered to be used for a sectarian purpose even though the recipient is entitled to use the money at a school that is affiliated with a sectarian institution.

LOCAL GOVERNMENT**AB 300 - Privatization Contracts**

Sponsored by Assemblyman Ocegueda; referred to Assembly Committee on Government Affairs. (BDR 19-965)

Fiscal Effect: Yes, on State

Declares to be a public record any privatization contract which authorizes a private entity to provide public services that are substantially similar to and in lieu of services otherwise required to be provided by the governmental entity. As part of the budget process, copies of any privatization contracts are to be submitted to the State Budget Director in even numbered years along with information regarding the duration and number of such contracts, and an analysis which includes a comparison of the use of the privatization contracts with the costs if the services were provided by regular full-time employees of the department, institution or agency. Local governments are to provide the same disclosures, including those related to 1) transportation districts; 2) districts for the support of public parks; 3) consolidated, district or town libraries; 4) county hospital districts; and 5) county fire protection districts.

Effective: July 1, 2011.

AB 342 - Electronic Publishing of Notices

Sponsored by Assemblyman Aizley; referred to Assembly Committee on Government Affairs. (BDR 19-271)

Authorizes the State or a local government to publish a legal notice or advertisement on the official website of the State or local government, as applicable, in lieu of publishing the legal notice or advertisement in a newspaper of general circulation unless a law of this State specifically prohibits in express terms the publication on an Internet website.

Effective: Upon passage and approval

AB 360 - Nuisance Abatement Penalties

Sponsored by Assemblyman Bobzien; referred to Assembly Committee on Government Affairs. (BDR 21-266)

Cities are authorized to collect the costs of abatement of a condition or nuisance from the property owner and to impose civil penalties. This authorizes a city to include the amount of civil penalties in a special assessment against the property under certain conditions and raises the allowable civil penalty to \$1,000 per day for non-residential property. Residential property remains at \$500 per day civil penalty.

Effective: Upon passage and approval

AB 389 - Open Meeting Law

Sponsored by Assemblyman Ohrenschall; referred to Assembly Committee on Judiciary. (BDR 19-226)

Fiscal Effect: Yes, on State

Requires a public body to allot an equal amount of time for testimony in favor of and in opposition to an agenda item and to allot equal time to rebuttal of such testimony. Requires non-profit corporations that have the power of eminent domain and meetings of common-interest communities to comply with the Open Meeting Law. In the latter case, the Commission for Common-Interest Communities and Condominiums is responsible for investigating and enforcing violations. Certain provisions governing common-interest communities are also revised.

AB 439 - City of Las Vegas: Redevelopment Agency Reporting Requirements and Use of Funds

Sponsored by Assemblywoman Neal; referred to Assembly Committee on Government Affairs. (BDR 22-735)

Fiscal Effect: Yes, on State. This contains an unfunded mandate not requested by the affected Local Government.

Requires that in cities of 300,000 or more (Las Vegas), if a redevelopment agency proposes providing an incentive to a developer, that 15 percent of the incentive be withheld unless 1) at least 30 percent of jobs created by the project are filled with local residents; 2) at least 30 percent of jobs created are filled by community residents who were trained for the positions by Department of Employment, Training and Rehabilitation or a job training facility in the redevelopment area; and 3) the developer reports quarterly on compliance with the first two conditions, plus other information related to outreach, job training recruitment and training programs involving residents of the redevelopment project area. A redevelopment agency shall gather and maintain information on each person who submits a proposals for a redevelopment project, including cost of the project; race, ethnicity and gender of the person applying; number of employees of the person; and length of time in business. In turn, the agency must submit this information to the State Public Works Board, to be made available to the public, Legislative Counsel Bureau and Attorney General. Makes certain other provisions about the makeup of a redevelopment project workforce and other matters. Directs the Attorney General to review the reported information to determine whether a basis exists to defend a legal challenge to these provisions and report the findings to the Governor, who may issue a proclamation for implementation.

Effective: July 1, 2011 and upon proclamation.

NTA Comment: This bill contains an unfunded mandate to local government. The last section of the bill contains the unfunded mandate “cop-out” language: *The provisions of NRS 354.599 do not apply to any additional expenses of a government that are not related to this act.*

SB 296 - Pooled Fiscal Emergency Fund

Sponsored by Senator McGinness; referred to Senate Committee on Government Affairs. (BDR 31-1078)

Creates the Pooled Fiscal Emergency Fund as a trust fund administered by the State Treasurer and authorizes any county of less than 100,000 to deposit money in the Fund. Creates the County Fiscal Emergency Board, comprised of representatives from each county participating in the Fund. Any county participating in the Fund is allowed to apply to the Board for a grant or loan to assist the county during a financial emergency. The Board may approve the financial assistance under terms it determines to be appropriate.

SB 297 - Public Works Employment

Sponsored by Senator Copening; referred to Senate Committee on Government Affairs. (BDR 28-1056)

Provides that if two applicants for employment on a public works project have equal qualifications, preference must be given first to an honorably discharged veteran who is a resident of the county where the public work will be constructed, and second to other citizens who are residents of the county in which the project will be constructed.

Effective: July 1, 2011.

SB 342 - Collective Bargaining

Sponsored by Senator Roberson, et al (6 co-sponsors); referred to Senate Committee on Legislative Operations and Elections. (BDR 23-1036)

Fiscal Effect: May have impact on local government

Excludes school administrators, heads of departments of local governments, administrative employees and supervisory employees from being members of bargaining units. Removes the issue of deduction of dues from mandatory bargaining and authorizes individual local government employees to decide whether or not to have dues for a recognized employee organization deducted by their employer. Prohibits designated representatives of employee organizations from receiving compensation from public money for activities related to representation of the employee organization. The employee organization may compensate the representative. Requires public notice of initial and final offers made by each party during

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SB 342 - Collective Bargaining, continued

negotiation, mediation, fact-finding and arbitration and requires any final resolution reached in these proceedings be retroactive to the expiration of the previous contract, without exception.

Effective: July 1, 2011.

NTA Position: Support the concept.

SB 385 - Powers of Local Government

On behalf of the Legislative Commission's Committee to Study Powers Delegated to Local Governments, introduced by Senate Committee on Government Affairs and referred to same. (BDR 20-170)

Authorizes a board of county commissioners, with limited exceptions, to exercise all powers needed for the effective operation of county government, even if the power to perform these acts is neither express nor implied, so long as the power is not expressly prohibited or limited by constitutional or statutory provisions or granted to another entity. Authorizes city governments, whether created by general law or charter, to exercise all powers needed for the effective operation of city government, with limited exceptions, even if the power to perform these acts is neither express nor implied, so long as the power is not expressly prohibited or limited by constitutional or statutory provisions or granted to another entity.

Effective: July 1, 2011.

SB 359 - Contracts With Government Entities

Sponsored by Senator Horsford, et al (4 co-sponsors); Joint Sponsor: Assemblywoman Flores, et al (6 co-sponsors); referred to Senate Committee on Finance. (BDR 23-973)

Fiscal Effect: Yes, on State. Contains unfunded mandate not requested by local government.

Requires the Purchasing Division of the Department of Administration, by October 1, 2011, to prescribe a code of conduct, including state ethics laws and agreement to keep and report certain work records, for independent contractors entering a contract with a public body. If a contractor violates this code of conduct, the contract may be cancelled and the contractor permanently prohibited from future contracts with a public body. Public bodies are prohibited from entering sole source contracts exceeding 2 years in length and from extending an existing contract without a competitive bidding process. Any contract exceeding 2 years in length must be renegotiated every 2 years. Public bodies are required to report details of all sole source contracts, including the number, dollar amounts, and any savings realized from renegotiation, to the Purchasing Division for reporting on its website. Contractors on public works projects must collect and maintain certain information on hiring, wages, race, ethnicity and gender of applicants for employment. Public bodies must report to the State Public Works Board certain information on public works projects, including cost, contract award, race, ethnicity, gender, number of employees and years in business for each bidder, plus the information on employee applicants supplied by the contractor. The State Public Works Board must compile the information, make it available to the public, and report it annually to the Legislative Counsel Bureau. The State Board of Examiners is required to review contracts for professional services entered into by the Department of Transportation.

Effective: Upon passage and approval, July 1, 2011 and October 1, 2011.

NTA Comment: This bill contains another unfunded mandate to local government. The last section of the bill contains the unfunded mandate "cop-out" language: *The provisions of NRS 354.599 do not apply to any additional expenses of a government that are not related to this act.*

STATE GOVERNMENT**AB 300 - Privatization Contracts**

See page __ under "Local Government" Heading in this issue.

AB 332 - Economic Forum Forecasts

Sponsored by Assemblyman Conklin, et al (2 co-sponsors); referred to Assembly Committee on Government Affairs. (BDR 31-307)

Requires the Economic Forum to make revenue projections on or before December 1 and May 1 of each year and may limit its deliberations regarding future state revenue to major sources of revenue and accept written estimates from other revenue sources. The Economic Forum may request written information or direct testimony from any state agency, including the Nevada System of Higher Education, at its meetings or meetings of the Technical Advisory Committee. In addition, the Economic Forum is directed to hold at least one meeting each calendar quarter, and additional meetings as necessary to accomplish its assigned tasks. The Chair may consider members "present" at a meeting who are participating by video conference or telephone.

Effective: July 1, 2011..

NTA Comment: It would seem that additional fiscal staff would be required to cover the increase in meetings.

AB 334 - Unfunded Federal Mandates

Sponsored by Assemblywoman Pierce; referred to Assembly Committee on Government Affairs. (BDR 31-1009)

Expenditures to satisfy an unfunded Federal mandate are excluded from the limitation on proposed total expenditures in preparing a proposed budget for the Executive Department of the State government, as are proposed expenditures for construction and to reduce any unfunded liability of the State Retirees' Health and Welfare Benefits Fund.

Effective: July 1, 2011

AB 342 - Electronic Publishing of Notices

See page 81 under "Local Government" heading of this issue.

AB 389 - Open Meeting Law

See page 81 under "Local Government" heading of this issue.

AB 354 - Employee Management Committee

Sponsored by Assemblyman Segerblom; referred to Assembly Committee on Government Affairs. (BDR 23-1014)

Fiscal Effect: Yes, on State

Abolishes the Employee Management Committee. Instead, prescribes that final decisions on certain employee grievances be made by an arbitrator. In such cases, the parties to the grievance shall each pay one-half of the costs incurred by the arbitrator. Directs the Department of Personnel to adopt regulations on this by October 1, 2011.

AB 361 - Public Works Contracts

Sponsored by Assemblywoman Neal; referred to Assembly Committee on Government Affairs. (BDR 28-1053)

Fiscal Effect: Yes, on State. May have impact on local government.

Adds local business ownership by women and minorities to the provision of existing law which gives a preference of 5 percent of the bid amount for public works projects under \$100,000 to local businesses owned by disabled veterans. The State Public Works Board must report certain facts on these projects every 6 months to the Interim Finance Committee. Persons awarded these contracts must report information on hiring, wages, race, ethnicity and gender of applicants on the project and this information, along with other data on these projects, must be compiled, made available to the public and reported quarterly to the Legislative Counsel Bureau and the Attorney General. by the Public Works Board. Provisions of this amendment to existing law do not become effective until the Attorney General reviews information submitted by the Board to ensure it is sufficient to defend a legal challenge, advises the Governor of this status, and the Governor issues a proclamation implementing the provisions.

Effective: July 1, 2011 and upon proclamation of the Governor

NTA Comment: This bill contains an unfunded mandate to State and local government. The last section of the bill contains the unfunded mandate "cop-out" language: *The provisions of NRS 354.599 do not apply to any additional expenses of a government that are not related to this act.*

AB 374 - Department of Transportation Mobile Equipment Review

Sponsored by Assemblywoman Woodbury, et al (2 co-sponsors); referred to Assembly Committee on Transportation. (BDR S852)

Fiscal Effect: Yes, on State

Requires the Department of Administration and the Department of Transportation to conduct a joint review of all mobile equipment currently owned by the Department of Transportation to analyze the cost paid for the equipment, number of hours it is used per year, maintenance costs, a comparison of leasing or renting costs for future reference, and any recommendations for legislation needed to implement findings. The report is due by January 1, 2013 to the Legislative Counsel Bureau for review by Senate and Assembly Committees.

Effective: July 1, 2011.

AB 402 - Credit Card Acceptance by State Agencies

Sponsored by Assemblyman Ocegueda; referred to Assembly Committee on Government Affairs. (BDR 31-968)

Fiscal Effect: Yes, on State

Requires, rather than allows, state agencies, bureaus, boards, commissions, departments and divisions to enter into a contract – either on its own or through the Department of Administration – to accept credit and debit cards and electronic transfers for payments unless it is impracticable for the entity to do so. In the case of impracticability, the entity must report periodically to the Legislative Commission and Interim Finance Committee on the reasons.

Effective: January 1, 2012.

Continued on next page

AB 402 - Credit Card Acceptance by State Agencies, Continued

NTA Comment: There needs to be an evaluation to determine if more advantageous processing rates can be achieved with one provider vs. multiple providers.

AB 404 - State Properties

Sponsored by Assemblyman Ocegueda; referred to Assembly Committee on Government Affairs. (BDR 27-381)

Fiscal Effect: Yes, on State

Requires that, before certain state officers, departments, agencies, commissions or boards may enter into an agreement to purchase or lease property, such an agreement must be approved by the Chief of the Buildings and Grounds Division of the Department of Administration. Requires certain state officers, departments, agencies, commissions and boards to provide the Chief with an inventory of all properties, either leased or owned by the State, that are used by the state officer, department, agency, commission or board and requires the Chief to post, on an Internet website, a list of those properties, including a brief description of the property, its use and the terms of the agreement under which the property is leased by the State. This includes properties for use by the Gaming Control Board, the Department of Public Safety and the Department of Motor Vehicles, which are currently exempted from certain requirements relating to the lease or purchase of property.

Effective: July 1, 2011.

NTA Comment: Both the SAGE Commission and the SAGE Blue-Ribbon Implementation Panel advocated this approach.

NTA Position: Support

AB 406 - Evaluation and Sunset Advisory Commission

Sponsored by Assemblyman Hansen; referred to Assembly Committee on Government Affairs. (BDR 18-584)

Fiscal Effect: Yes, on State

Creates the Evaluation and Sunset Advisory Commission and set details regarding its 11 members, to be appointed by the Governor and Legislative Leaders for 3-year terms. The Commission is to review and evaluate, at least every 10 years, all agencies, boards and commissions, and statutory tax exemptions, abatements and earmarks in this State for efficacy and duplication by entities of the Federal government, this State or local governments. The Commission is required to meet at least bimonthly and to report annually to the Governor and the Legislature. It is authorized to apply for and receive gifts, grants and contributions or other money to carry out its duties.

Effective: July 1, 2011.

NTA Comment: This approach to systematic review of State entities and revenue use was presented in SAGE Commission Recommendation #17 and has been a recommendation of NTA in the *State Expenditure Reforms* issued in 2005 and 2010. Also see SB 251 under "State Government" heading on page 63 of NTA Legislative Report, Issue 8-11.

NTA Position: Support.

AB 424 - Work Program Revision Threshold

Sponsored by Assemblyman Daly, et al (11 co-sponsors); referred to Assembly Committee on Government Affairs. (BDR 28-718)

Fiscal Effect: Yes, on State. May have impact on local government.

Increases the monetary threshold at which a work program revision is required to be considered by the Interim Finance Committee to an amount more than \$50,000 (rather than \$20,000) if the revision will increase by 10 percent or \$110,000 (rather than \$50,000), whichever is less, the expenditure level approved by the Legislature for any of the allotments within the work program. Exempts from the requirement of obtaining such approval: 1) a request to balance forward money or expenditure authority remaining from a previous fiscal year that does not change the purpose for which the money or expenditure authority was previously approved; and 2) by eliminating the requirement to obtain approval for certain decreases, a request to deaugment expenditure authority. Also increases the maximum amount of governmental grants a state agency may accept from \$100,000 to \$225,000 and the maximum amount of gifts, including grants from non-governmental sources, that a state agency may accept from \$10,000 to \$25,000, without obtaining the approval of the Interim Finance Committee.

Effective: July 1, 2011.

NTA Comment: This bill aligns with the SAGE Commission Recommendation #33, absent the provision that these thresholds be reviewed on a regular schedule, such as every 6 years.

NTA Position: Support.

AB 433 - Employee Candidacy

See page 78 under "Business Issues" heading of this issue.

AB 450 - Grants Procurement

Introduced by Assembly Committee on Health and Human Services and referred to Assembly Committee on Government Affairs. (BDR 31-151)

Adds to the duties prescribed for the Chief of the Budget Division of the Department of Administration the development of plans for improving the efficiency and effectiveness of the processes used by Executive Branch agencies to procure grants from the Federal government.

Effective: July 1, 2011.

AB 451 - Advisory Council on the Metric System Eliminated

On behalf of the Legislative Commission, introduced by the Committee on Natural Resources, Agriculture and Mining and referred to same. (BDR 51-82)

Eliminates the Advisory Council on the Metric System, which became obsolete and has ceased to exist.

Effective: Upon passage and approval

NTA Position: Support. Yea! Its been years since the Council has met.

SB 324 - Gifts and Grants Acceptance

Sponsored by Senator Kieckhefer; referred to Senate Committee on Finance. (BDR 31-748)

Authorizes a state agency to accept any governmental grant, regardless of value, if the state agency has the specific approval of the Governor or the Chief of the Budget Division. Does not apply to NSHE or to the Department of Health and Human Services when acting as the State health planning and development agency.

Effective: July 1, 2011.

SB 325 - Office of Inspector General

Sponsored by Senator Brower; referred to Senate Committee on Government Affairs. (BDR 18-1062)

Fiscal Effect: Yes, on State

Creates the Office of Inspector General in the Department of Administration to investigate, audit and review the operation and management of each state agency to determine whether any act or omission amounting to fraud, waste, abuse or corruption has occurred or may occur within that agency. The Inspector General is to be appointed by and directly responsible to the Governor. The operating budget of the Office of Inspector General is included in the Department of Administration's Operating Fund for Administrative Services.

Effective: July 1, 2011.

SB 334 - Public Access to State Financial Administration

Sponsored by Senator McGinness; referred to Senate Committee on Revenue. (BDR 31-224)

Fiscal Effect: Yes, on State

Requires the Chief of the Budget Division of the Department of Administration to create a searchable website displaying information on expenditures and funding actions by state agencies, bureaus, boards, commissions, departments, divisions, or other units, including NSHE. The website information is to be updated within 30 days of the end of each fiscal year. In lieu of creating this website, the Chief may provide links to websites maintained by other state agencies if the information provided on these other websites, collectively, is equal to what would have otherwise been accessible on the Budget Division website.

Effective: July 1, 2011.

NTA Comment: Support. This would provide a missing level of transparency to the taxpayer on how their funds are spent.

SB 354 - Boards and Commissions Appointments

Sponsored by Senator Schneider; referred to Senate Committee on Commerce, Labor and Energy. (BDR 54-254)

Directs the Governor to appoint two members who represent the general public to the majority of boards and commissions which license and regulate various professions, occupations and businesses, and one member of the general public to certain smaller boards. Requires the Governor to name a member of the general public as President or Chairman, as appropriate, of the designated board or commission. These changes in membership go into effect as vacancies occur; current members of the affected boards and commissions remain in office until the end of their term.

Effective: July 1, 2011.

LEGISLATURE

AB 440 - Legislative Committee on Reduction of Nonessential State Expenditures

Sponsored by Assemblyman Goedhart, et al (4 co-sponsors); referred to Assembly Committee on Legislative Operations and Elections. (BDR 17-1046)

Fiscal Effect: Yes, on State.

Creates the 15-member Legislative Committee on Reduction of Nonessential State Expenditures and provides for the appointment of its membership (5 Senators, 10 Assembly Members) by the Legislative Commission. Prescribes the manner in which meetings must be conducted, provides for the compensation of members, and prescribes the powers and duties of the Committee, including the evaluation, hearing, investigation, research, review and study of issues relating to the reduction of nonessential state expenditures. By January 15 of each odd numbered year, the Committee is to submit a report on its activities to the Legislative Counsel Bureau for transmittal to the Legislature.

Effective: Upon passage and approval.

NTA Comment: This is an inverted approach to the SAGE Commission Recommendation #17 on a Sunset Commission. Also see "State Government" heading in this issue, p. 85, for AB 406 and page 63 in Issue 8-11 for SB 251.

ACR 6 - Vote on General Appropriation Bill

Sponsored by Assemblyman Goedhart, et al (11 co-sponsors); Joint Sponsor: Senator Settlemeyer; referred to Assembly Committee on Legislative Operations and Elections. (BDR R-374)

Amends Rule No. 21 of the Joint Rules of the Senate and Assembly as adopted by the 76th Session. The existing rule states a period of 24 hours must elapse between the introduction of the general appropriation bill and a vote on its final passage. The new wording is as follows:

Rule No. 21.5 Posting on Internet Website and Waiting Period before Final Passage.

The final text of a bill, including the general appropriation bill, must be posted on the public website of the Legislature on the Internet for a period of at least 72 hours before a vote on its final passage in each House.

NTA Comment: In the early 1990s there was one session that the standing rules required a 36 hold period for the purpose of budget review.

SJR 9 - Two-thirds Vote Requirement for Local Government Mandates

Sponsored by Senator Lee; referred to Senate Committee on Legislative Operations and Elections. (BDR C-395)

Proposes amending the Nevada Constitution to require an affirmative vote of two-thirds in each House of the Legislature to pass a bill or joint resolution which decreases revenue or reserves collected by, distributed to, or held by a local government, or that imposes fees on or mandates that new or different services be performed by a local government.

NTA Position: Support the concept.

APPROPRIATIONS

SB 349 - Clark County Community Court Pilot Project

Sponsored by Senator Horsford; Joint Sponsor: Assemblyman Frierson, et al (2 co-sponsors); referred to Senate Committee on Judiciary. (BDR S-387)

Fiscal Effect: Contains appropriation **not included** in Executive Budget.

Requires Clark County to establish a two-year community court pilot project and appropriates \$1 million from the State General Fund to the Interim Finance Committee for allocation to Clark County for the project. The money will not be allocated until the county submits a detailed plan for the pilot project. The community court is to be established in one of the county's justice courts to provide alternative sentencing on misdemeanor defendants, provided certain other conditions are met, including a plea of guilty by the defendant and his or her agreement to accept the justice court's sentencing if the defendant fails to successfully complete the community court conditions. The community court can employ a number of approaches, including counseling, community service, job training, drug or alcohol treatment, and others. The money appropriated may not be committed for expenditure after June 30, 2013 and any unspent funds must be returned to the State General Fund by September 20, 2013.

Effective: July 1, 2011.

SJR 11 - Line Item Veto

Sponsored by Senator Hardy; referred to Senate Committee on Legislative Operations and Elections. (BDR C-838)

Proposes to amend the Nevada Constitution to provide the Governor with line-item veto power for bills containing appropriations or authorizations to expend money.

GENERAL INTEREST**AB 323 - Consumer Fraud Website**

Sponsored by Assemblymen Conklin and Atkinson; referred to Assembly Committee on Commerce and Labor. (BDR 52-313)

Fiscal Effect: Yes, on State

Requires the Director of the Department of Business and Industry, on or before June 30, 2012, to establish and maintain an Internet website to provide information concerning consumer fraud in this State. The website is to include information relating to deception, fraud and misrepresentation that is received from various state agencies, offices and licensing boards.

The information presented is to assist consumers in determining whether sellers or service providers have obtained all required state licenses and permits and paid all assessments, fees and taxes due, and to instruct consumers on reporting of suspected deception, fraud or misrepresentation. The Director is required to submit biennial reports concerning the Internet website and its effect on reducing the incidence of consumer fraud in this State to the Governor and to the Director of the Legislative Counsel Bureau for transmittal to the Legislature.

Effective: Upon passage and approval.

AB327 - Voter Identifications Card; Elimination of Early Voting

Sponsored by Assemblyman Hambrick; referred to Assembly Committee on Legislative Operations and Elections. (BDR 24-1003)

Fiscal Effect: This bill contains an unfunded mandate that will impact both the Secretary of State's Office and the offices of County Clerks around the State.

Requires county clerks to provide, free of charge, voter identification cards that include a photo of the voter and other identifying information, to voters who do not have another form of required photo identification needed to vote in person or by absentee ballot. Specifications of what proof of identity can be presented to secure a voter identification card are included. The Secretary of State is to provide the equipment, forms, supplies and training necessary to issue these voter identification cards and to adopt regulations governing this provision. In addition, early voting in primary elections, primary city elections, general elections and general city elections is eliminated.

Effective: Upon passage and approval and October 1, 2012.

AB 342 - Electronic Publishing of Notices

See page 81 under "Local Government" heading of this issue.

AB 384 - Locomotive Horns

Sponsored by Assemblyman Hickey, et al (2 co-sponsors); referred to Assembly Committee on Transportation. (BDR 58-978)

Repeals the Nevada law requiring locomotive engineers to sound the bell/whistle at least 80 rods (1,320 feet) from any crossing of a traveled road or street. Instead, this requires compliance with the federal law relating to sounding the horn of a locomotive.

NTA Comment: A "rod" is defined as 5 ½ yards or 16 ½ feet.

AB 389 - Open Meeting Law

See page 81 under "Local Government" heading of this issue.

AB 433 - Employee Candidacy

See page 78 under "Business Issues" heading of this issue.

SB 281 - Electric Vehicle Demonstration Program

Sponsored by Senator Schneider; referred to Senate Committee on Commerce, Labor and Energy. (BDR 58-1019)

Fiscal Effect: Yes, on State.

Requires the Public Utilities Commission of Nevada to establish the Electric Vehicle Demonstration Program to carry out the intent of the Legislature of the registration of at least 1,500 electric vehicles in this State before January 1, 2016. The Commission is to adopt regulations to carry out the Demonstration Program, including a detailed budget and schedule;

continued on next page

SB 281 - Electric Vehicle Demonstration Program, Continued

qualifications for applicants for participation; and the type and levels of incentives to be paid to participants in the Demonstration Program. These incentives: 1) must not exceed \$3,000; 2) must be designed to decline over time; and (3) must be structured to reduce the cost of electric vehicles. Participants purchase their own "electric vehicle," defined as any vehicle that is self-propelled, powered in whole or in part by electrical power and used upon a highway for the purposes of transporting persons or property. Each utility is required to implement the demonstration program in its service area and may recover reasonable and prudent costs by application to the Public Utilities Commission. By October 1, 2011, and each October 1 thereafter, each utility is to file its annual plan for carrying out the Program. The Commission shall review and approve each plan by November 1 each year. Provisions of this act expires by limitation on December 31, 2015.

Effective: July 1, 2011.

SB 282 - Social Security Number Protection

Sponsored by Senator Gustavson, et al (7 co-sponsors); Joint Sponsors: Assemblyman Sherwood, et al (11 co-sponsors); referred to Senate Committee on Judiciary. (BDR 15-792)

Prohibits a person from intentionally posting or displaying in any public manner the social security number of another person unless authorized or required by a Federal or State law or regulation. Provides penalties of up to \$1,000 and 6 months in county jail, or both. A person whose social security number was posted publicly may bring a civil suit for damages, attorney's fees and costs.

SB 290 - Deceptive Trade Practices

See page 78 under "Business Issues" heading of this issue.

SB 323 - Motor Vehicle Registration

Sponsored by Senator Parks; referred to Senate Committee on Transportation

Fiscal Effect: Yes, on State.

Requires new residents to register motor vehicles within 30 days of becoming a resident, rather than 60 days. Also requires non-residents to register vehicles in Nevada if the vehicle is operated in this State for more than 30 aggregate days in any calendar year or within 10 days if the person is a resident or nonresident and engages in a trade, profession or occupation or accepts gainful employment in this state, or within 30 days if a person is a resident and operates a vehicle owned by a nonresident and furnished to the resident for his or her continuous use. Exceptions are made for out-of-state students and migrant farm workers.

Effective: July 1, 2011.

SJR 11 - Line Item Veto

Sponsored by Senator Hardy; referred to Senate Committee on Legislative Operations and Elections. (BDR C-838)

Proposes to amend the Nevada Constitution to provide the Governor with line-item veto power for bills containing appropriations or authorizations to expend money.

STUDIES

AB 362 - Out-of-School-Time Programs

Sponsored by Assemblywoman Diaz, et al (18 co-sponsors); referred to Assembly Committee on Health and Human Services. (BDR 38-782)

Fiscal Effect: Yes, on State

Establishes the Interim Task Force on Out-of School-Time Programs, a nine-member panel created to prescribe standards and make other recommendations for these programs and to submit a report by June 30, 2012 of its recommendations to the Governor and the Legislative Counsel Bureau for the 2013 Legislature. Recommendations are to include: whether a pilot program should be established; whether the programs should be licensed and regulated by the Bureau of Services for Child Care; and any other needed legislation relating to these programs.

Effective: July 1, 2011.

NTA Comment: This act expires by limitation on June 30, 2012.

AB 383 - Trademark and Copyright Law

Sponsored by Assemblyman Hickey, et al (3 co-sponsors), referred to Assembly Committee on Legislative Operations. (BDR S-983)

A 6-member committee appointed by the Legislative Commission (3 by Senate Majority Leader, 3 by Speaker of the Assembly) is to consider proposals for providing greater protection for the creative or expressive works of authors, artists and other persons in this State in a manner consistent with federal law and submit it to the Legislative Commission for review and recommendations to the 2013 Legislature.

Effective: July 1, 2011.

SB 341 - State-Owned Bank

Sponsored by Senator Parks, et al (6 co-sponsors); Joint Sponsor: Assemblyman Ohrenschall, et al (1 co-sponsor); referred to Senate Committee on Legislative Operations and Elections. (BDR S-870)

Directs the Legislative Commission to appoint a six-member subcommittee (3 Senators, 3 Assemblymen) to conduct a study concerning the establishment of a bank that is owned, controlled and operated by this State and whether it would be beneficial to this State. The study is to include an examination of legal, technical and financial feasibility and an evaluation of experiences of other states. The Subcommittee's final report is to be delivered to the Legislative Counsel Bureau for transmittal to the 2013 Legislature.

SCR 5 - Protection of Children

Sponsored by Senator Cegavske; referred to Senate Committee on Legislative Operations and Elections. (BDR R-364)

Directs the Legislative Commission to appoint a six-member committee (3 Senators, 3 Assemblymen) to conduct an interim study of the system and laws governing the protection of children and to make recommendations on actions to ensure clear standards for the protection of children and for effective and efficient strategies to preserve and build safe families. The final report and recommendations are to be submitted for consideration by the 2013 Legislature.

NEVADA TAXPAYERS ASSOCIATION**ABOUT THIS PUBLICATION**

Legislative Report is published weekly during a legislative session. Occasional Reports are issued prior to the Legislative Session, which summarize prefiled bills.

ABOUT THE ASSOCIATION

The Nevada Taxpayers Association is one of the oldest government research and advocacy associations not only in Nevada, but also in the United States. The Association was established in 1922 as a statewide, non-profit 501(c)(4) non-partisan, membership association

THE MISSION

The mission of the Association since it was formed has been to monitor, analyze and research information regarding fiscal matters; to take positions as appropriate in the areas of taxes and expenditures; and to disseminate these positions and information while there is still time for responsible action.

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