

TAX TOPICS

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Initiative Season Opens

As of this date the first initiative petition, which seeks to amend Article IV, Sections 4 and 5 of the Nevada Constitution, has been filed. It was received by the Secretary of State's office on September 16, 2019 without a title, just the following number [C-01-2019](#). This constitutional amendment proposes to change the election and composition of the Nevada State Senate. It includes, but is not limited to, the following provisions: requires Senate districts to be coterminous with as many districts as used to elect members of the U.S. House of Representatives, with five Senators to be elected from each district; sets requirements for the minimum number of candidates in any district; reduces the term of office for Senators to two years; and addresses the issue of the number of Assembly members.

Initiatives and referendums are both methods of involving voters directly in the legislative process. All **statewide initiative petitions and referendum petitions to appear on the November 3, 2020 General Election ballot** must be filed with the Nevada Secretary of State's office prior to circulating. Signatures must be gathered in each of the four Petition Districts. Petition Districts have the same geographic boundaries as Congressional Districts. To qualify, petitioners must obtain the signatures of registered voters that equal at least 10% of the voters who voted in the last preceding General Election which is 2018. 97,598 valid signatures are required to qualify a petition in 2020; with 24,400 required to be collected in each of Petition Districts 1, 2, 3, and 4. *Source: Nevada Secretary of State, website: www.nvsos.gov*

Referendum: Seeks to approve or disapprove an existing state or local law. Filing began **August 1, 2019**. The deadline to submit signatures to the counties for verification is **June 16, 2020**.

Constitutional Initiative: Seeks to amend the Nevada Constitution. Filing began **September 1, 2019**. The deadline to submit signatures to the counties for verification is **June 16, 2020**. If voters approve the amendment during the 2020 election, the approved amendment will be added to the 2022 election. *Note: Approved amendments must be passed by voters at two successive general elections before it can be added to the Nevada Constitution.*

Statutory Initiative to appear before the 2021 Legislature: Seeks to create a new law or amend an existing state or local law. Filing begins **January 1, 2020**. The deadline to submit signatures to the counties for verification is **November 10, 2020**. *Note: Qualified statutory initiative petitions go to the Nevada Legislature prior to appearing on the ballot. If the Legislature approves the initiative, it becomes law. However, if the Legislature rejects the initiative or fails to take action on the initiative within 40 days, the initiative is presented to the voters at the next general election.*

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ICYMI: Unclaimed Property Reporting Change

Be aware, Senate Bill 44 of the 2019 Nevada Legislature, which became effective July 1, 2019, imposes a fee of \$50 or 2% of the payment amount, whichever is greater, on the “holder” of unclaimed property for unauthorized payments received outside of the reporting portal. All business entities, including sole proprietorships, are required to annually report unclaimed property to the State of Nevada. All entities that are “holders”, except for insurance companies, are required to report prior to November 1. All insurance companies are required to report prior to May 1. Financial records must be annually reviewed to determine whether any funds, securities, deposits, refunds, or other properties are being held that are unclaimed. If the value of the property is \$50 or more, written notice must be sent to property owners prior to filing a report.

A “holder” is a business or individual who has custody of abandoned property that belongs to another business or individual. Any business that takes deposits, issues refunds, has payroll, etc. can be a holder.

Reports and payments must be uploaded through the Nevada Treasurer’s Unclaimed Property Online Reporting Portal. [Access site here](#). You can access the Nevada Holder Reporting Manual [here](#).



Interim Committees of the Nevada Legislature

The 80th Legislative Session’s adjournment in June marked the beginning of the 20-month interim until the 2021 Legislative Session. Some committees are established in NRS and are known as statutory committees and convene every interim to study ongoing issues; such as education, energy, finance, health care, and public lands. Other committees are created during a legislative session as interim to conduct one-time studies. All have deadlines and limits on the number of BDRs they make. Statutory committees must complete their work by August 31, 2020. Other interim committees must be done by June 30, 2020, unless a different deadline is set by resolution. Statutory interim committees are limited to no more than ten BDRS, and other committees are limited to five BDRs. These BDR’s will be submitted to the 81st Legislative Session which will commence February 1, 2021. Finally, the facilitation of some issues to be studied during the interim are directed to a specific agency or department. Following are the websites to obtain additional information. Legislature: www.leg.state.nv.us State Agencies: <http://nv.gov/agencies>

INTERIM STUDIES

[SB 276](#) – Legislative Commission Appointed Committee to Study Costs of Prescription Drugs. [Meetings](#).

Members: Senator Yvanna Cancela (D-SD10), Chair. Assemblywoman Shannon Bilbray-Axelrod (D-AD34), Vice-Chair. Senator Joseph Hardy (R-SD12). Senator Julia Ratti (D-SD13). Assemblywoman Melissa Hardy (R-AD22). Assemblywoman Connie Munk (D-AD4).

[SCR 6](#) – Sunset Subcommittee of Legislative Commission to Study all Professional and Occupational Licensing Boards.

Members: Sunset Subcommittee of Legislative Commission

[SCR 9](#) – Legislative Commission Appointed Committee to Study Requirements for Reapportionment and Redistricting. [Meetings](#).

Members: Senator Joyce Woodhouse (D-SD5), Chair. Assemblyman Jason Frierson (D-AD8), Vice-Chair. Senator Yvanna Cancela (D-SD10). Senator Nicole Cannizzaro (D-SD6). Senator Pete Goicoechea (R-SD19). Senator Heidi Seevers Gansert (R-SD15). Assemblywoman Teresa Benitez-Thompson (D-AD27). Assemblywoman Sandra Jauregui (D-AD41). Assemblyman Glen Leavitt (R-AD23). Assemblyman Howard Watts (D-AD15).

[SCR 10](#) – Legislative Commission to Study the Feasibility, Viability and Design of a Public Healthcare Insurance Plan for Nevadans. [Meetings](#).

Members: Not Yet Assigned

SCR 11 – Legislative Commission Appointed Committee to Study Issues Relating to Pretrial Release of Defendants in Criminal Cases. [Meetings.](#)

Members: Senator Dallas Harris (D-SD11), Chair. Assemblywoman Rochelle Nguyen (D-AD10), Vice-Chair. Senator Scott Hammond (R-SD18). Senator Melanie Scheible (D-SD9). Assemblyman Edgar Flores (D-AD28). Assemblyman Tom Roberts (R-AD13).

ACR 4 – Legislative Commission Appointed Committee to Study Wildfires. [Meetings.](#)

Members: Assemblywoman Heidi Swank (D-AD16), Chair. Senator Melanie Scheible (D-SD9), Vice-Chair. Senator Chris Brooks (D-SD3). Senator Pete Goicoechea (R-SD19). Assemblywoman Sarah Peters (D-AD24). Assemblywoman Robin Titus (R-AD38).

ACR 6 – Legislative Commission Appointed Committee to Study the Working Conditions at Licensed Brothels. [Meetings.](#)

Members: Assemblywoman Lesley Cohen (D-AD29), Chair. Senator Dallas Harris (D-SD11), Vice-Chair. Senator Pete Goicoechea (R-SD19). Senator Julia Ratti (D-SD13). Assemblyman John Ellison (R-AD33). Assemblywoman Heidi Swank (D-AD16).

ACR 7 – Legislative Commission Appointed Committee to Study Issues Relating to Driving Under the Influence of Marijuana. [Meetings.](#)

Members: Assemblyman Steve Yeager (D-AD9), Chair. Senator Yvanna Cancela (D-SD10), Vice-Chair. Senator Scott Hammond (R-SD18). Senator Dallas Harris (D-SD11). Assemblyman Edgar Flores (D-AD28). Assemblyman Gregory Hafen II (R-AD36).

STANDING COMMITTEES

Note: The following studies to be conducted have been assigned to the following statutory standing committees to address during this interim.

SB 332 – Study Safe and Respectful Learning Environment

Legislative Committee on Education. *Members:* Assemblywoman Brittney Miller (D-AD5), Chair. Senator Moises Denis (D-SD2), Vice-Chair. Senator Keith Pickard (R-SD20). Senator Joyce Woodhouse (D-SD5). Assemblywoman Maggie Carlton (D-AD14). Assemblywoman Michelle Gorelow (D-AD35). Assemblywoman Jill Tolles (R-AD25).

SB 363 – Study Stem Cell Centers

Legislative Committee on Health Care. *Members:* Assemblywoman Lesley Cohen (D-AD29), Chair. Senator Julia Ratti (D-SD13), Vice-Chair. Senator Joseph Hardy (R-SD12). Senator Joyce Woodhouse (D-SD5). Assemblywoman Connie Munk (D-AD4). Assemblywoman Robin Titus (R-AD38).

SCR 1 – Study the Development of Renewable Energy and Clean Energy Resources

Legislative Committee on Energy. *Members:* Assemblywoman Daniele Monroe-Moreno (D-AD1), Chair. Senator Chris Brooks (D-SD3), Vice-Chair. Senator Scott Hammond (R-SD18). Senator Pat Spearman (D-SD1). Assemblywoman Sarah Peters (D-AD24). Assemblywoman Jill Tolles (R-AD25).

SCR 3 – Alternative Funding Sources for Transportation Infrastructure

Legislative Committee on Energy. *Members:* Assemblywoman Daniele Monroe-Moreno (D-AD1), Chair. Senator Chris Brooks (D-SD3), Vice-Chair. Senator Scott Hammond (R-SD18). Senator Pat Spearman (D-SD1). Assemblywoman Sarah Peters (D-AD24). Assemblywoman Jill Tolles (R-AD25).

AB 111 – Study the Funding of the Child Welfare System

Legislative Committee on Child Welfare and Juvenile Justice. *Members:* Senator James Ohrenschall (D-SD21), Chair. Assemblywoman Daniele Monroe-Moreno (D-AD1), Vice-Chair. Senator Yvanna Cancela (D-SD10). Senator Scott Hammond (R-SD18). Assemblywoman Alexis Hansen (R-AD32). Assemblywoman Selena Torres (D-AD3).

AB 131 – Study Standards of Training for Unlicensed Persons who Provide Care at certain Facilities or Homes

Legislative Committee on Health Care. *Members:* Assemblywoman Lesley Cohen (D-AD29), Chair. Senator Julia Ratti (D-SD13), Vice-Chair. Senator Joseph Hardy (R-SD12). Senator Joyce Woodhouse (D-SD5). Assemblywoman Connie Munk (D-AD4). Assemblywoman Robin Titus (R-AD38).

AB 430 – Study Maternal, Infant and Early Childhood Home Visitation Services

Legislative Committee on Child Welfare and Juvenile Justice. *Members:* Senator James Ohrenschall (D-SD21), Chair. Assemblywoman Daniele Monroe-Moreno (D-AD1), Vice-Chair. Senator Yvanna Cancela (D-SD10). Senator Scott Hammond (R-SD18). Assemblywoman Alexis Hansen (R-AD32). Assemblywoman Selena Torres (D-AD3).

AB 449 – Study Multiple Facets of Juvenile Detention Including Preventative Measures

Legislative Committee on Child Welfare and Juvenile Justice. *Members:* Senator James Ohrenschall (D-SD21), Chair. Assemblywoman Daniele Monroe-Moreno (D-AD1), Vice-Chair. Senator Yvanna Cancela (D-SD10). Senator Scott Hammond (R-SD18). Assemblywoman Alexis Hansen (R-AD32). Assemblywoman Selena Torres (D-AD3).

DEPARTMENT STUDIES

AB122 – Study Feasibility of Establishing Adult Day Care Centers in Rural Areas

Department: Health and Human Services

AB150 – Study Outcomes for Foster Youth Leaving System at 18 Years of Age and Ways to Improve Outcomes

Department: Division of Child and Family Services of DHHS to Establish a Working Group

SB202 – Study Autism Evaluations for Kids for Medicaid, Education, and Autism Treatment Policies

Department: Health and Human Services to provide staff and assistance to the Commission on Autism Spectrum Disorder

SB392 – Creates a Task Force to Study Issues of Concern to Common-Interest Communities

Department: Business and Industry

SB475 – Study Necessary Changes to the Statewide Performance Evaluation System for Educators

Department: Department of Education in collaboration with the Teachers and Leaders Council

SB543 – Commission on School Funding to Provide Funding Recommendations to Legislative Committee on Education

Department: Department of Education, recommendations to come from Commission on School Funding

Nominations are now open for the 22nd Annual Cashman Good Government Award.

The Award will be presented at the NTA's Annual Luncheon in Las Vegas in February 2020.

The Nomination Deadline is Tuesday, November 19, 2019.

This prestigious Award was established in 1997 to recognize superior stewardship of taxpayer dollars by government employees and/or agencies. All non-elected, full-time employees in Nevada state and local governments, including school districts and the Nevada System of Higher Education, are eligible for the award. We are looking for nominations of individuals, teams, or departments that have gone beyond the normal scope of their job duties to achieve efficiency and savings. Within these guidelines, any manager or supervisor can enter an employee or can submit a nomination for a work unit or their department.

The Application Form, General Information, and Entry Procedures are available on the NTA website [here](#).

Recent Winners:

- 2019** Clark County Juvenile Assessment Center, The Harbor
- 2018** UNR/TMCC/DRI Police Services
- 2017** University Medical Center Leadership Team
- 2015** City of North Las Vegas Finance Department
- 2014** Douglas County Manager's Office, Priority Based Budgeting
- 2013** Washoe County Manager's Office, Fundamental Review Project

Using the contact information below, please do not hesitate to call should you have any questions about the Award or the process.

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