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ASSEMBLY BILL NO. 13—COMMITTEE  
ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE STATE CONTROLLER)

PREFILED NOVEMBER 18, 2020

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Referred to Committee on Government Affairs

SUMMARY—Revises requirements related to certain financial reporting by the State Controller. (BDR 18-353)

FISCAL NOTE: Effect on Local Government: No.  
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.

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AN ACT relating to state financial administration; revising requirements related to certain financial reporting by the State Controller; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 The Nevada Constitution provides for the election of a Controller. (Nev. Const.  
2 Art. 5, § 19) In addition to the duties appurtenant to this constitutional office, the  
3 State Controller is required by the Nevada Constitution to perform such other duties  
4 as may be prescribed by law. (Nev. Const. Art. 5, § 22; *State ex rel. Lewis v.*  
5 *Doron*, 5 Nev. 399 (1870)) As part of those statutory duties, the State Controller is  
6 required to annually digest, prepare and report certain financial information to the  
7 Governor and the Legislature, including a complete statement of: (1) the condition  
8 of the revenue, taxable funds, resources, income and property of the State; and (2)  
9 the amount of the expenditures for the preceding fiscal year. (NRS 227.110) This  
10 bill revises the required contents of the complete statement in the annual report to  
11 instead address the change from the immediately preceding fiscal year in: (1) the  
12 assets, liabilities and resources of the State; and (2) the amount of expenditures and  
13 revenues for the programs provided by the State.

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

1       **Section 1.** NRS 227.110 is hereby amended to read as follows:

2       227.110 1. The State Controller shall annually digest, prepare  
3 and report to the Governor and the Legislature:

4       (a) A complete statement of the ~~condition of the revenue,~~  
5 ~~taxable funds,]~~ *change from the immediately preceding fiscal year*  
6 *in:*

7           (1) *The assets, liabilities and* resources ~~income and~~  
8 ~~property]~~ of the State ; ~~]~~ and ~~the]~~

9           (2) *The* amount of the expenditures *and revenues* for the  
10 ~~preceding fiscal year.]~~ *programs provided by the State.*

11       (b) A full and detailed statement of the public debt.

12       (c) A tabular statement showing separately the whole amount of  
13 each appropriation of money made by law, the amount paid under  
14 each of those appropriations, and the balance unexpended.

15       (d) A tabular statement showing the amount of revenue collected  
16 from each county for the preceding year.

17       2. The State Controller may recommend such plans as he or  
18 she deems expedient for the support of the public credit, for  
19 promoting frugality and economy, and for the better management  
20 and more perfect understanding of the fiscal affairs of the State.

21       **Sec. 2.** The provisions of subsection 1 of NRS 218D.380 do  
22 not apply to any provision of this act which adds or revises a  
23 requirement to submit a report to the Legislature.

