

Senate Bill No. 404—Committee on Judiciary

CHAPTER.....

AN ACT relating to personal financial administration; revising certain terms and provisions relating to the administration of trusts and estates; making certain technical corrections relating to the administration of trusts and estates; revising provisions governing the appointment of an administrator of an intestate estate of a decedent; requiring certain personal representatives to submit certain information under the Independent Administration of Estates Act; requiring a court to give certain preferences when determining whether to revoke the authority of a personal representative; increasing certain monetary amounts relating to the administration of estates; revising certain periods of limitation for commencing certain civil actions; authorizing a trustee to make certain distributions under certain circumstances; repealing certain provisions relating to the administration of estates; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law governs the administration of trusts and estates. (Titles 12 and 13 of NRS) **Sections 1, 1.1, 1.3, 1.6, 4, 5, 11 and 17** of this bill revise certain terms and make technical corrections relating to the administration of trusts and estates.

Existing law sets forth an order of priority for the appointment of an administrator to administrate the intestate estate of a decedent and authorizes any person legally qualified to serve as the administrator. (NRS 139.040) **Section 1.2** of this bill: (1) revises the order of priority for the appointment of an administrator to administrate the intestate estate of a decedent; (2) provides that a person may be legally qualified to serve as an administrator upon a finding of good cause based on certain evidence; and (3) authorizes the court to appoint certain persons under certain circumstances. **Section 1.5** of this bill makes a conforming change to an internal reference caused by the revisions relating to the order of priority and appointment in **section 1.2**. **Section 1.4** of this bill authorizes a court to appoint one or more persons to serve as personal representative or appoint an independent representative under certain circumstances.

Existing law establishes the Independent Administration of Estates Act, which allows a personal representative to administer most aspects of the estate of a decedent without court supervision. (NRS 143.300-143.815) **Section 2** of this bill provides that only a personal representative who is named in the will or certain other persons who meet the criteria to be legally qualified as an administrator of an intestate estate may administer an estate. Existing law authorizes any interested person to petition for modification or revocation of the authority of a personal representative. (NRS 143.360) **Section 3** of this bill requires the court, when determining whether to revoke the authority of a personal representative, to give preference to any interested person based on the order of priority set forth for the appointment of an administrator for an intestate estate.

Under existing law, a court is authorized to enter an order for the summary administration of an estate if the court deems summary administration advisable and the gross value of the estate does not exceed \$300,000, after deducting any



encumbrances. (NRS 145.040) **Sections 6 and 7** of this bill increase that amount to \$500,000.

Sections 8 and 9 of this bill increase the monetary amount for an estate to be set aside without administration from \$100,000 to \$150,000. **Section 10** of this bill makes a conforming change to similarly increase the affidavit of entitlement limit for a surviving spouse.

Existing law requires certain civil actions to recover damages from another person to be commenced within certain periods. (NRS 11.190) **Section 12** of this bill provides that an action against certain persons based on a breach of fiduciary duty, not involving fraud or intentional misrepresentation, must be commenced within 2 years.

Section 18 of this bill authorizes a trustee to make an outright distribution to a beneficiary without requiring the trustee to first create a new trust under certain circumstances. **Section 19** of this bill makes a conforming change to indicate that certain terms apply to the outright distribution.

Section 20 of this bill grants a trustee the power to reimburse a settlor for tax payments. **Section 21** of this bill requires certain documentation to be provided to beneficiaries of a trust. **Section 22** of this bill specifies the circumstances under which the laws of this State govern the administration of a trust. **Section 23** of this bill provides for the circumstances under which an account must be deemed approved and final by a trust adviser or trust protector.

Section 32 of this bill repeals the provisions of existing law which set forth a preference for relatives of the whole blood over relatives of the half blood for certain purposes relating to the administration of an estate.

EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets **[omitted material]** is material to be omitted.

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

Section 1. NRS 132.115 is hereby amended to read as follows:
132.115 “Distributee” means a person who has received **, or**
has the right to receive, property of a decedent from the decedent’s personal representative other than as a creditor or purchaser. A testamentary trustee is a distributee only to the extent of distributed assets or increment thereto remaining in his or her hands. A beneficiary of a testamentary trust to whom the trustee has distributed property received from a personal representative is a distributee of the personal representative. As used in this section, “testamentary trustee” includes a trustee to whom assets are transferred by will to the extent of the devised assets.

Sec. 1.1. NRS 136.150 is hereby amended to read as follows:

136.150 1. If no person appears to contest the probate of a will, the court may admit it to probate on the testimony of only one of the subscribing witnesses, if that testimony shows that the will was executed in all particulars as required by law, and that the



testator was of sound mind and had attained the age of 18 years at the time of its execution.

2. ~~[An ex parte]~~ A *filed* affidavit of the witness, showing that the will was executed in all particulars as required by law, and that the testator was of sound mind and had attained the age of 18 years at the time of its execution, must be received in evidence and has the same force and effect as if the witness were present and testified orally.

Sec. 1.2. NRS 139.040 is hereby amended to read as follows:

139.040 1. ~~[Administration]~~ *Except as otherwise provided in subsection 5, administration* of the intestate estate of a decedent must be granted to one or more of the persons mentioned in this section, and they are respectively entitled to priority for appointment in the following order:

(a) The surviving spouse.

(b) The children.

(c) *The grandchildren.*

(d) *Other issue.*

(e) A parent.

~~(f) The brother or the sister.~~

~~(e) The grandchildren.]~~

(f) *A sibling.*

(g) Any other of the kindred entitled to share in the distribution of the estate.

~~(g)~~ (h) The public administrator or a person employed or contracted with pursuant to NRS 253.125, as applicable.

~~(h)~~ (i) Creditors who have become such during the lifetime of the decedent.

~~(i)~~ (j) Any of the kindred not above enumerated, within the fourth degree of consanguinity.

~~(j)~~ (k) Any person ~~for persons~~ *who is* legally qualified ~~for~~ *upon a finding of good cause. Such a finding must be based on evidence, including, without limitation:*

(1) An affidavit of due diligence to find any living heir, including, without limitation:

(I) A report from an heir finder, as defined in NRS 139.135; and

(II) Proof of service via certified mail to all potential heirs identified pursuant to sub subparagraph (I); and

(2) A statement of the qualifications of the person seeking appointment.

2. *If any heir who is otherwise entitled to appointment is a minor, the court may appoint the custodial parent or legal*



guardian of the minor as administrator. The custodial parent or legal guardian has the same priority for appointment as the minor.

3. If any heir who is otherwise entitled to appointment is an incapacitated person, the court may appoint the guardian or equivalent fiduciary as administrator. The guardian or equivalent fiduciary has the same priority for appointment as the incapacitated person.

4. A person in each of the foregoing classes is entitled:

(a) To appointment, if the person is:

(1) A resident of the State of Nevada or the person:

(I) Associates as coadministrator a resident of the State of Nevada or a banking corporation authorized to do business in this State; or

(II) Is named as personal representative in the will if the will is the subject of a pending petition for probate, and the court in its discretion believes it would be appropriate to make such an appointment; or

(2) A banking corporation which is authorized to do business in this State or which:

(I) Associates as coadministrator a resident of the State of Nevada or a banking corporation authorized to do business in this State; or

(II) Is named as personal representative in the will if the will is the subject of a pending petition for probate, and the court in its discretion believes it would be appropriate to make such an appointment.

(b) To nominate a resident of the State of Nevada or a qualified banking corporation for appointment, whether or not the nominator is a resident of the State of Nevada or a qualified banking corporation. The nominee has the same priority as the nominator. That priority is independent of the residence or corporate qualification of the nominator.

~~*3. If any heir who is otherwise entitled to appointment is a minor or an incapacitated person for whom a guardian has been appointed, the court may appoint the guardian of the minor or incapacitated person as administrator.]*~~

5. *If there is no surviving spouse, the court may, in its discretion:*

(a) Disregard the order of priority set forth in subsection 1 to favor the appointment of an heir or the nominee of an heir, or group of heirs, who have an equal or larger interest in the estate than the heir entitled to priority for appointment; or

(b) Appoint an independent personal representative.



Sec. 1.3. NRS 139.050 is hereby amended to read as follows:

139.050 Administration may be granted upon petition to one or more qualified persons, although not otherwise entitled to serve, at the written request of the person entitled, filed in the court. The qualified person making the written request must provide his or her current address ~~[and telephone number]~~ in the written request ~~[.]~~ and be given notice of the hearing. Failure to provide such information voids the written request.

Sec. 1.4. NRS 139.070 is hereby amended to read as follows:

139.070 When there are several persons equally entitled to ~~[the administration]~~ appointment as personal representative, the court may, in its discretion, ~~[grant letters to]~~ appoint one or more of them ~~[.] to serve as personal representative or appoint an independent representative.~~

Sec. 1.5. NRS 139.090 is hereby amended to read as follows:

139.090 1. A petition for letters of administration must be in writing, signed by the petitioner or the attorney for the petitioner and filed with the clerk of the court, and must state:

(a) The jurisdictional facts;

(b) The names and addresses of the heirs of the decedent and their relationship to the decedent, so far as known to the petitioner, and the age of any who is a minor;

(c) The character and estimated value of the property of the estate;

(d) The names and personal addresses of the proposed appointed administrators and the name and personal address of any associated coadministrator under paragraph (a) of subsection ~~[2]~~ 4 of NRS 139.040 or, if the coadministrator is an attorney who is licensed in this State or a banking corporation authorized to do business in this State, the business address of the coadministrator; and

(e) Whether the person to be appointed as administrator has been convicted of a felony.

2. No defect of form or in the statement of jurisdictional facts actually existing voids an order appointing an administrator or any of the subsequent proceedings.

Sec. 1.6. NRS 139.110 is hereby amended to read as follows:

139.110 An interested person may contest the petition by filing a written opposition on the ground that the petitioner is not qualified or may assert the contestant's own right to ~~[the administration]~~ appointment and request that letters be issued to the contestant ~~[.] or nominee.~~ In the latter case, the contestant *or nominee* must file a petition and give the notice required for the original petition, and the court must hear the ~~[two]~~ competing petitions together.



Sec. 2. NRS 143.340 is hereby amended to read as follows:

143.340 1. To obtain authority to administer the estate pursuant to NRS 143.300 to 143.815, inclusive, the personal representative must petition the court for that authority in a petition for appointment of the personal representative or in a separate petition filed in the estate proceedings.

2. *Only a personal representative who is named in the will or a person described in paragraphs (a) to (g) inclusive, of subsection 1 of NRS 139.040 may be granted authority to administer the estate pursuant to NRS 143.300 to 143.815, inclusive. All other persons who are legally qualified to serve as the personal representative may not be granted authority to administer the estate pursuant to NRS 143.300 to 143.815, inclusive.*

3. The personal representative may request either of the following:

(a) Full authority to administer the estate pursuant to NRS 143.300 to 143.815, inclusive; or

(b) Limited authority to administer the estate pursuant to NRS 143.300 to 143.815, inclusive.

Sec. 3. NRS 143.360 is hereby amended to read as follows:

143.360 1. Any interested person may file a petition requesting that the court make either of the following orders:

(a) An order revoking the authority of the personal representative to continue administration of the estate pursuant to NRS 143.300 to 143.815, inclusive; or

(b) An order revoking the full authority of the personal representative to administer the estate pursuant to NRS 143.300 to 143.815, inclusive, and granting the personal representative limited authority to administer the estate pursuant to NRS 143.300 to 143.815, inclusive.

2. The petition must set forth the basis for the requested order.

3. The petitioner shall give notice for the period and in the manner provided in NRS 155.010.

4. *In determining whether to revoke the authority of the personal representative as described in subsection 1, the court shall give preference to any interested person based on the order of priority set forth in subsection 1 of NRS 139.040.*

5. If the court determines that good cause has been shown, the court shall make an order revoking the authority of the personal representative to continue administration of the estate pursuant to NRS 143.300 to 143.815, inclusive. Upon the making of the order, new letters must be issued without the authority to act pursuant to NRS 143.300 to 143.815, inclusive.



[5.] 6. If the personal representative was granted full authority and the court determines that good cause has been shown, the court shall make an order revoking the full authority and granting the personal representative limited authority. Upon the making of the order, new letters must be issued indicating whether the personal representative is authorized to act pursuant to NRS 143.300 to 143.815, inclusive, and, if so authorized, whether the independent administration authority includes or excludes the power to do any of the following:

- (a) Sell real property;
- (b) Exchange real property;
- (c) Grant an option to purchase real property; or
- (d) Borrow money with the loan secured by an encumbrance upon real property.

Sec. 4. NRS 144.010 is hereby amended to read as follows:

144.010 1. Except as otherwise provided in this section, every personal representative shall prepare and file with the clerk a true inventory and appraisement or record of value of all the assets of the decedent that have come to the possession or knowledge of the personal representative, within 120 days after the issuance of letters , **[of administration]** unless the court extends the time for good cause shown. The requirement of preparing and filing an inventory or an appraisement or a verified record of value, or both, may be waived by the unanimous written consent of all interested persons.

2. Notwithstanding the provisions of this section, an interested person may provide a written request to the personal representative at any time 60 days or more after the issuance of letters **[of administration]** which seeks a list of the assets of the estate known to the personal representative. The personal representative shall provide such information to the requesting interested party within 10 days after receipt of the written request.

3. Unless an interested heir requested and was provided a list of assets pursuant to subsection 2, the personal representative, within 10 days after filing the inventory with the clerk, shall mail a copy to all the interested heirs of an intestate estate, or to the devisees of a testate estate, or to both interested heirs and devisees, if a contest of the will of the decedent is pending. Proof of the mailing of the copies must be made and filed in the proceeding.

4. Notwithstanding the requirements set forth in this section, a personal representative may file a redacted inventory to protect the decedent or his or her estate or an interested person. Such an inventory may redact any account numbers, social security numbers



and values. Upon request by the court or an interested person, the personal representative shall make the full inventory without redaction available for inspection.

5. This section must not be construed to interfere with the authority of a court to order a personal representative to provide the court with information sufficient to identify the assets of an estate and the value thereof that is subject to probate administration, including, without limitation, requiring the personal representative to submit an inventory to the court in camera, as the court deems necessary and appropriate.

Sec. 5. NRS 145.030 is hereby amended to read as follows:

145.030 Notice of a petition for ~~the~~ probate ~~of a will~~ and the issuance of letters must be given as provided in NRS ~~155.010.~~ **155.020.**

Sec. 6. NRS 145.040 is hereby amended to read as follows:

145.040 If it is made to appear to the court that the gross value of the estate, after deducting any encumbrances, does not exceed ~~\$300,000.~~ **\$500,000,** the court may, if deemed advisable considering the nature, character and obligations of the estate, enter an order for a summary administration of the estate.

Sec. 7. NRS 145.110 is hereby amended to read as follows:

145.110 If at any time after the entry of an order for the summary administration of an estate it appears that the gross value of the estate, after deducting any encumbrances, exceeds ~~\$300,000~~ **\$500,000** as of the death of the decedent, the personal representative shall petition the court for an order revoking summary administration. The court may, if deemed advisable considering the nature, character and obligations of the estate, provide in its order revoking summary administration that regular administration of the estate may proceed unabated upon providing such portions of the regular proceedings and notices as were dispensed with by the order for summary administration.

Sec. 8. NRS 146.020 is hereby amended to read as follows:

146.020 1. The court, on its own motion or upon petition by an interested person, may, if deemed advisable considering the needs and resources of the surviving spouse, minor child or minor children, set apart for the use of the surviving spouse, minor child or minor children of the decedent all of the personal property which is exempt by law from execution, and shall, in accordance with NRS 146.050, set apart the homestead, as designated by the general homestead law then in force, whether the homestead has theretofore previously been selected as required by law or not, and the property thus set apart is not subject to administration.



2. If, after setting apart the property pursuant to subsection 1, the remaining assets of the estate do not exceed ~~\$100,000~~ **\$150,000** and may be set aside without administration pursuant to NRS 146.070, the court shall set aside the remaining assets of the estate without administration pursuant to the procedure set forth in NRS 146.070. The court may consider at the same time a petition made pursuant to subsection 1 and a petition to set aside the remaining assets of the estate without administration pursuant to NRS 146.070.

3. If, after setting apart the property pursuant to subsection 1, the remaining assets of the estate exceed ~~\$100,000~~ **\$150,000** and may not be set aside without administration pursuant to NRS 146.070, the court shall administer the remaining assets of the estate pursuant to this title as if the remaining assets of the estate are the only assets of the estate. If the petition to set apart property pursuant to subsection 1 is made in the initial petition, the court shall consider only the value of the remaining assets of the estate not set apart pursuant to subsection 1 for the purpose of ordering summary administration pursuant to chapter 145 of NRS.

Sec. 9. NRS 146.070 is hereby amended to read as follows:

146.070 1. All or part of the estate of a decedent may be set aside without administration by the order of the court as follows:

(a) If the value of a decedent's estate does not exceed ~~\$100,000~~ **\$150,000**, the estate may be set aside without administration by the order of the court; or

(b) If a decedent's will directs that all or part of the decedent's estate is to be distributed to the trustee of a nontestamentary trust established by the decedent and in existence at the decedent's death, the portion of the estate subject to such direction may be set aside without administration. Any portion of a decedent's estate set aside to the nontestamentary trust pursuant to this paragraph is subject to creditors of the estate unless the petitioner provides proof to the court that the trustee has published or mailed the requisite notice to such creditors on behalf of the nontestamentary trust and settlor pursuant to NRS 164.025.

2. Except as otherwise provided in subsection 3, the whole estate set aside pursuant to paragraph (a) of subsection 1 must be assigned and set apart in the following order:

(a) To the payment of the petitioner's attorney's fees and costs incurred relative to the proceeding under this section;

(b) To the payment of funeral expenses, expenses of last illness, money owed to the Department of Health and Human Services as a



result of payment of benefits for Medicaid and creditors, if there are any;

- (c) To the payment of other creditors, if any; and
- (d) Any balance remaining to the claimant or claimants entitled thereto pursuant to a valid will of the decedent, and if there is no valid will, pursuant to intestate succession in accordance with chapter 134 of NRS.

3. If the value of the estate does not exceed ~~[\$100,000]~~ **\$150,000** and the decedent is survived by a spouse or one or more minor children, the court must set aside the estate for the benefit of the surviving spouse or the minor child or minor children of the decedent, subject to any reduction made pursuant to subsection 4 or 5. The court may allocate the entire estate to the surviving spouse, the entire amount to the minor child or minor children, or may divide the estate among the surviving spouse and minor child or minor children.

4. As to any amount set aside to or for the benefit of the surviving spouse or minor child or minor children of the decedent pursuant to subsection 3, the court must set aside the estate without the payment of creditors except as the court finds necessary to prevent a manifest injustice.

5. To prevent an injustice to creditors when there are nonprobate transfers that already benefit the surviving spouse or minor child or minor children of the decedent, the court has the discretion to reduce the amount set aside under subsection 3 to the extent that the value of the estate, when combined with the value of nonprobate transfers, as defined in NRS 111.721, from the decedent to or for the benefit of the surviving spouse or minor child or minor children of the decedent exceeds ~~[\$100,000]~~ **\$150,000**.

6. In exercising the discretion granted in this section, the court shall consider the needs and resources of the surviving spouse and minor child or minor children, including any assets received by or for the benefit of the surviving spouse or minor child or minor children from the decedent by nonprobate transfers.

7. For the purpose of this section, a nonprobate transfer from the decedent to one or more trusts or custodial accounts for the benefit of the surviving spouse or minor child or minor children shall be considered a transfer for the benefit of such spouse or minor child or minor children.

8. Proceedings taken under this section must not begin until at least 30 days after the death of the decedent and must be originated by a petition containing:

- (a) A specific description of all property in the decedent's estate;



(b) A list of all known liens and encumbrances against estate property at the date of the decedent's death, with a description of any that the petitioner believes may be unenforceable;

(c) ~~An~~ *In the case of a petition brought pursuant to paragraph (a) of subsection 1, an* estimate of the value of the property, together with an explanation of how the estimated value was determined;

(d) A statement of the debts of the decedent so far as known to the petitioner;

(e) The names and residences of the heirs and devisees of the decedent and the age of any who is a minor and the relationship of the heirs and devisees to the decedent, so far as known to the petitioner; and

(f) If the decedent left a will, a statement concerning all evidence known to the petitioner that tends to prove that the will is valid.

9. If the petition seeks to have the estate set aside for the benefit of the decedent's surviving spouse or minor child or minor children without payment to creditors, the petition must also contain:

(a) A specific description and estimated value of property passing by one or more nonprobate transfers from the decedent to the surviving spouse or minor child or minor children; or

(b) An allegation that the estimated value of the property sought to be set aside, combined with the value of all nonprobate transfers from the decedent to the surviving spouse or minor child or minor children who are seeking to receive property pursuant to this section, is less than ~~\$100,000.~~ *\$150,000.*

10. When property is distributed pursuant to an order granted under this section, the court may allocate the property on a pro rata basis or a non-pro rata basis.

11. The clerk shall set the petition for hearing and the petitioner shall give notice of the petition and hearing in the manner provided in NRS 155.010 to the decedent's heirs and devisees and to the Director of the Department of Health and Human Services. If a complete copy of the petition is not enclosed with the notice, the notice must include a statement setting forth to whom the estate is being set aside.

12. No court or clerk's fees may be charged for the filing of any petition in, or order of court thereon, or for any certified copy of the petition or order in an estate not exceeding \$2,500 in value.



13. At the hearing on a petition under this section, the court may require such additional evidence as the court deems necessary to make the findings required under subsection 14.

14. The order granting the petition shall include:

(a) The court's finding as to the validity of any will presented;

(b) ~~[The]~~ *In the case of a petition brought pursuant to paragraph (a) of subsection 1, the* court's finding as to the value of the estate and, if relevant for the purposes of subsection 5, the value of any property subject to nonprobate transfers;

(c) The court's determination of any property set aside under subsection 2;

(d) The court's determination of any property set aside under subsection 3, including, without limitation, the court's determination as to any reduction made pursuant to subsection 4 or 5; and

(e) The name of each distributee and the property to be distributed to the distributee.

15. As to the distribution of the share of a minor child set aside pursuant to this section, the court may direct the manner in which the money may be used for the benefit of the minor child as is deemed in the court's discretion to be in the best interests of the minor child, and the distribution of the minor child's share shall be made as permitted for the minor child's share under the terms of the decedent's will or to one or more of the following:

(a) A parent of such minor child, with or without the filing of any bond;

(b) A custodian under chapter 167 of NRS; or

(c) A court-appointed guardian of the estate, with or without bond.

16. The court, upon request of a petitioner under this section and upon such terms and conditions the court deems advisable to protect any interested person of the estate:

(a) May order that any asset assigned and set apart pursuant to subsection 2 be distributed first to a designated person who resides in this State and is otherwise qualified pursuant to NRS 139.010;

(b) May order the designated person to distribute the assets to the person or persons entitled thereto; and

(c) Shall retain jurisdiction to enforce its orders until the designated person demonstrates to the court, by the production of satisfactory receipts, that all sums of money due and all the property of the estate has been distributed to the persons entitled thereto and all acts lawfully required have been performed.

17. For the purposes of this section, the value of property must be the fair market value of that property, reduced by the value of all



enforceable liens and encumbrances. Property values and the values of liens and encumbrances must be determined as of the date of the decedent's death.

Sec. 10. NRS 146.080 is hereby amended to read as follows:

146.080 1. If a decedent leaves no real property, nor interest therein, nor mortgage or lien thereon, in this State, and the gross value of the decedent's property in this State, over and above any amounts due to the decedent for services in the Armed Forces of the United States and the value of any motor vehicles registered to the decedent, does not exceed the applicable amount, a person who has a right to succeed to the property of the decedent pursuant to the laws of succession for a decedent who died intestate or pursuant to the valid will of a decedent who died testate, on behalf of all persons entitled to succeed to the property claimed, or the Director of the Department of Health and Human Services or, as applicable, the public administrator or a person employed or contracted with pursuant to NRS 253.125, on behalf of the State or others entitled to the property, may, 40 days after the death of the decedent, without procuring letters of administration or awaiting the probate of the will, collect any money due the decedent, receive the property of the decedent, and have any evidences of interest, indebtedness or right transferred to the claimant upon furnishing the person, representative, corporation, officer or body owing the money, having custody of the property or acting as registrar or transfer agent of the evidences of interest, indebtedness or right, with an affidavit showing the right of the affiant or affiants to receive the money or property or to have the evidence transferred.

2. An affidavit made pursuant to this section must state:

(a) The affiant's name and address, and that the affiant is entitled by law to succeed to the property claimed;

(b) The date and place of death of the decedent;

(c) That the gross value of the decedent's property in this State, except amounts due the decedent for services in the Armed Forces of the United States or the value of any motor vehicles registered to the decedent, does not exceed the applicable amount, and that the property does not include any real property nor interest therein, nor mortgage or lien thereon;

(d) That at least 40 days have elapsed since the death of the decedent, as shown in a certified copy of the certificate of death of the decedent attached to the affidavit;

(e) That no petition for the appointment of a personal representative is pending or has been granted in any jurisdiction;



(f) That all debts of the decedent, including funeral and burial expenses, and money owed to the Department of Health and Human Services as a result of the payment of benefits for Medicaid, have been paid or provided for;

(g) A description of the personal property and the portion claimed;

(h) That the affiant has given written notice, by personal service or by certified mail, identifying the affiant's claim and describing the property claimed, to every person whose right to succeed to the decedent's property is equal or superior to that of the affiant, and that at least 14 days have elapsed since the notice was served or mailed;

(i) That the affiant is personally entitled, or the Department of Health and Human Services is entitled, to full payment or delivery of the property claimed or is entitled to payment or delivery on behalf of and with the written authority of all other successors who have an interest in the property;

(j) That the affiant has no knowledge of any existing claims for personal injury or tort damages against the decedent; and

(k) That the affiant acknowledges an understanding that filing a false affidavit constitutes a felony in this State.

3. If the affiant:

(a) Submits an affidavit which does not meet the requirements of subsection 2 or which contains statements which are not entirely true, any money or property the affiant receives is subject to all debts of the decedent.

(b) Fails to give notice to other successors as required by subsection 2, any money or property the affiant receives is held by the affiant in trust for all other successors who have an interest in the property.

4. A person who receives an affidavit containing the information required by subsection 2 is entitled to rely upon that information, and if the person relies in good faith, the person is immune from civil liability for actions based on that reliance.

5. Upon receiving proof of the death of the decedent and an affidavit containing the information required by this section:

(a) A transfer agent of any security shall change the registered ownership of the security claimed from the decedent to the person claiming to succeed to ownership of that security.

(b) A governmental agency required to issue certificates of title, ownership or registration to personal property shall issue a new certificate of title, ownership or registration to the person claiming to succeed to ownership of the property. The governmental agency



may not refuse to accept an affidavit containing the information required by this section, regardless of the form of the affidavit.

6. If any property of the estate not exceeding the applicable amount is located in a state which requires an order of a court for the transfer of the property, or if the estate consists of stocks or bonds which must be transferred by an agent outside this State, any person qualified pursuant to the provisions of subsection 1 to have the stocks or bonds or other property transferred may do so by obtaining a court order directing the transfer. The person desiring the transfer must file a petition, which may be ex parte, containing:

- (a) A specific description of all the property of the decedent.
- (b) A list of all the liens and mortgages of record at the date of the decedent's death.
- (c) An estimate of the value of the property of the decedent.
- (d) The names, ages of any minors and residences of the decedent's heirs and devisees.
- (e) A request for the court to issue an order directing the transfer of the stocks or bonds or other property if the court finds the gross value of the estate does not exceed the applicable amount.

(f) An attached copy of the executed affidavit made pursuant to subsection 2.

→ If the court finds that the gross value of the estate does not exceed the applicable amount and the person requesting the transfer is entitled to it, the court may enter an order directing the transfer.

7. As used in this section, "applicable amount" means:

- (a) If the claimant is the surviving spouse of the decedent, ~~\$100,000.~~ **\$150,000.**
- (b) For any other claimant, \$25,000.

Sec. 11. NRS 155.020 is hereby amended to read as follows:

155.020 1. Notice of a petition for ~~the~~ probate ~~of a will~~ and the issuance of letters and the notice to creditors must be given to:

- (a) The persons respectively entitled thereto, including the Director of the Department of Health and Human Services, as provided in NRS 155.010; and
- (b) The public, including creditors whose names and addresses are not readily ascertainable, by publication on three dates of publication before the hearing, and if the newspaper is published more than once each week, there must be at least 10 days from the first to last dates of publication, including both the first and last days.

2. Every publication required by this section must be made in a newspaper published in the county where the proceedings are



pending, but if there is not such a newspaper, then in one having general circulation in that county.

3. The notice of the hearing upon the petition to administer the estate must be in substantially the following form:

NOTICE OF THE HEARING UPON THE PETITION TO ADMINISTER THE ESTATE

Notice is hereby given that has filed in this court a petition for ~~the~~ probate ~~of a will~~ and for letters testamentary, or for letters of administration, of the estate of, deceased, and a hearing has been set for the day of the month of....., of the year....., at (a.m. or p.m.) at the courthouse of the above-entitled court. All persons interested in the estate are notified to appear and show cause why the petition should not be granted.

Dated

4. As soon as practicable after appointment, a personal representative shall, in addition to publishing the notice to creditors, mail a copy of the notice to those creditors whose names and addresses are readily ascertainable as of the date of first publication of the notice and who have not already filed a claim. The notice must be in substantially the following form:

NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been appointed and qualified by the (giving the title of the court and the date of appointment) as personal representative of the estate of, deceased. All creditors having claims against the estate are required to file the claims with the clerk of the court within (60 or 90) days after the mailing or the first publication (as the case may be) of this notice.

Dated

5. If before the last day for the filing of a creditor's claim under NRS 147.040, the personal representative discovers the existence of a creditor who was not readily ascertainable at the time of first publication of the notice to creditors, the personal representative shall immediately mail a copy of the notice to the creditor.



Sec. 12. NRS 11.190 is hereby amended to read as follows:

11.190 Except as otherwise provided in NRS 40.4639, 125B.050 and 217.007, actions other than those for the recovery of real property, unless further limited by specific statute, may only be commenced as follows:

1. Within 6 years:

(a) Except as otherwise provided in NRS 62B.420 and 176.275, an action upon a judgment or decree of any court of the United States, or of any state or territory within the United States, or the renewal thereof.

(b) An action upon a contract, obligation or liability founded upon an instrument in writing, except those mentioned in the preceding sections of this chapter.

2. Within 4 years:

(a) An action on an open account for goods, wares and merchandise sold and delivered.

(b) An action for any article charged on an account in a store.

(c) An action upon a contract, obligation or liability not founded upon an instrument in writing.

(d) Except as otherwise provided in NRS 11.245, an action against a person alleged to have committed a deceptive trade practice in violation of NRS 598.0903 to 598.0999, inclusive, but the cause of action shall be deemed to accrue when the aggrieved party discovers, or by the exercise of due diligence should have discovered, the facts constituting the deceptive trade practice.

3. Within 3 years:

(a) An action upon a liability created by statute, other than a penalty or forfeiture.

(b) An action for waste or trespass of real property, but when the waste or trespass is committed by means of underground works upon any mining claim, the cause of action shall be deemed to accrue upon the discovery by the aggrieved party of the facts constituting the waste or trespass.

(c) An action for taking, detaining or injuring personal property, including actions for specific recovery thereof, but in all cases where the subject of the action is a domestic animal usually included in the term "livestock," which has a recorded mark or brand upon it at the time of its loss, and which strays or is stolen from the true owner without the owner's fault, the statute does not begin to run against an action for the recovery of the animal until the owner has actual knowledge of such facts as would put a reasonable person upon inquiry as to the possession thereof by the defendant.



(d) Except as otherwise provided in NRS 112.230 and 166.170, an action for relief on the ground of fraud or mistake, but the cause of action in such a case shall be deemed to accrue upon the discovery by the aggrieved party of the facts constituting the fraud or mistake.

(e) An action pursuant to NRS 40.750 for damages sustained by a financial institution or other lender because of its reliance on certain fraudulent conduct of a borrower, but the cause of action in such a case shall be deemed to accrue upon the discovery by the financial institution or other lender of the facts constituting the concealment or false statement.

(f) An action pursuant to NRS 41.1335, but the cause of action shall be deemed to accrue upon the discovery by the aggrieved party of the facts constituting fertility fraud or of any medical or genetic disorder which results from the human reproductive material implanted in, used on or provided to a patient in violation of NRS 200.975, whichever occurs later.

4. Within 2 years:

(a) An action against a sheriff, coroner or constable upon liability incurred by acting in his or her official capacity and in virtue of his or her office, or by the omission of an official duty, including the nonpayment of money collected upon an execution.

(b) An action upon a statute for a penalty or forfeiture, where the action is given to a person or the State, or both, except when the statute imposing it prescribes a different limitation.

(c) An action for libel, slander, assault, battery, false imprisonment or seduction.

(d) An action against a sheriff or other officer for the escape of a prisoner arrested or imprisoned on civil process.

(e) Except as otherwise provided in NRS 11.215 or 11.217, an action to recover damages for injuries to a person or for the death of a person caused by the wrongful act or neglect of another. The provisions of this paragraph relating to an action to recover damages for injuries to a person apply only to causes of action which accrue after March 20, 1951.

(f) An action to recover damages under NRS 41.740.

(g) *Except as otherwise provided in NRS 165.1214, absent fraud or intentional misrepresentation, an action to recover for breach of fiduciary duty against a fiduciary, as defined in NRS 163.554, who resides in this State or a trust company as described in chapter 669 or 669A of NRS that has its principal place of business in this State. The cause of action shall be deemed to accrue when the aggrieved party discovers or should have*



discovered through the use of reasonable diligence the material facts that constitute the cause of action, whichever occurs earlier.

5. Within 1 year:

(a) An action against an officer, or officer de facto to recover goods, wares, merchandise or other property seized by the officer in his or her official capacity, as tax collector, or to recover the price or value of goods, wares, merchandise or other personal property so seized, or for damages for the seizure, detention or sale of, or injury to, goods, wares, merchandise or other personal property seized, or for damages done to any person or property in making the seizure.

(b) An action against an officer, or officer de facto for money paid to the officer under protest, or seized by the officer in his or her official capacity, as a collector of taxes, and which, it is claimed, ought to be refunded.

Secs. 13-16. (Deleted by amendment.)

Sec. 17. NRS 162B.510 is hereby amended to read as follows:

162B.510 1. Appointive property subject to a general power of appointment created by a person other than the powerholder is not subject to a claim of any creditor, unless the power of appointment was **held by a decedent who** actually exercised **the power** in favor of the decedent or the decedent's estate pursuant to subparagraph (1) of paragraph (a) of subsection 12 of NRS 111.779.

2. Subject to subsection 3 of NRS 162B.530, a power of appointment created by a person other than the powerholder which is subject to an ascertainable standard relating to an individual's health, education, support or maintenance within the meaning of 26 U.S.C. § 2041(b)(1)(A) or 26 U.S.C. § 2514(c)(1), as those provisions existed on October 1, 2017, is treated for purposes of NRS 162B.500 to 162B.530, inclusive, as a nongeneral power.

Sec. 18. Chapter 163 of NRS is hereby amended by adding thereto a new section to read as follows:

1. Unless specifically prohibited by the terms of a will or trust instrument and except as provided in subsection 2, if an instrument creating a separate trust requires the assets of the separate trust to be distributed to the beneficiary or beneficiaries of the trust immediately after the establishment of the separate trust as a result of the circumstances existing at the time the separate trust is to be established, the executor, trustee or any other party having possession of the property with which the separate trust will be funded may exercise discretion to make a distribution directly to the beneficiary or the beneficiaries of the separate trust.



2. An executor, trustee or any other party described in subsection 1 may exercise discretion rather than distributing the trust assets to the trustee of the separate trust if the transferring executor, trustee or any other party described in subsection 1 and the trustee of the separate trust are the same person.

3. The receipts of distribution provided to any beneficiary or beneficiaries in the manner described in this section shall be deemed to protect the executor, trustee or other person having possession of the property to the same extent that a receipt of distribution would have protected the executor, trustee or other person had the property been distributed by the trustee from the separate trust.

Sec. 19. NRS 163.020 is hereby amended to read as follows:

163.020 As used in NRS 163.010 to 163.200, inclusive, ***and section 18 of this act***, unless the context or subject matter otherwise requires:

1. “Affiliate” means any person directly or indirectly controlling or controlled by another person, or any person under direct or indirect common control with another person. It includes any person with whom a trustee has an express or implied agreement regarding the purchase of trust investments by each from the other, directly or indirectly, except a broker or stock exchange.

2. “Relative” means a spouse, ancestor, descendant, brother or sister.

3. “Trust” means an express trust only.

4. “Trustee” means the person holding property in trust and includes trustees, a corporate as well as a natural person and a successor or substitute trustee.

Sec. 20. NRS 163.557 is hereby amended to read as follows:

163.557 1. A governing trust instrument may authorize the trustee, in the sole discretion of the trustee or at the direction or with the consent of a directing trust adviser, to reimburse a settlor for all or a portion of tax on trust income or principal that is payable by the settlor under the law imposing such tax. In the sole discretion of the trustee, the trustee may pay such amount to the settlor directly or to an appropriate taxing authority on behalf of the settlor.

2. ~~A trustee or directing trust adviser~~ Except as expressly prohibited or otherwise provided under the trust instrument, if all or any portion of the trust is treated as being owned by a person under section 671 of the Internal Revenue Code or any similar federal, state or other tax law, in addition to any such discretion conferred under the terms of a trust instrument, the trustee may, in the trustee’s sole discretion, reimburse the person being treated



as the owner for any amount of the person's federal, state or other income tax liability that is attributable to the inclusion of the trust's income, capital gains, deductions or credits in the calculation of the person's taxable income. In the trustee's sole discretion, the trustee may pay such tax reimbursement amount, determined without regard to any other distribution or payment made from trust assets, to the person directly or to the appropriate taxing authority. A life insurance policy held in the trust, the cash value of any such policy or the proceeds of any loan secured by an interest in the policy may not be used for such reimbursement or payment if the person is an insured.

3. Except as otherwise provided under the trust instrument, a trustee who exercises discretion to make, consent to or direct the decision to reimburse the settlor under subsection 1 or 2 is not liable to any person in exercising such discretion to reimburse or not reimburse a settlor for tax payable by the settlor on trust income or principal pursuant to subsection 1.

~~3.~~ *4. A trustee may not exercise or participate in the exercise of the powers granted by this section with respect to any trust if the trustee is:*

(a) Treated as the owner of all or part of the trust under section 671 of the Internal Revenue Code or any similar federal, state or other tax law;

(b) A beneficiary of the trust; or

(c) A related or subordinate party, as defined in section 672(c) of the Internal Revenue Code, with respect to:

(1) A person treated as the owner of all or part of the trust under section 671 of the Internal Revenue Code or any similar federal, state or other tax law; or

(2) A beneficiary of the trust.

5. If the trust instrument requires the trustee to act at the direction or with the consent of a trust adviser, trust protector or any other person, or that the reimbursement decisions permitted by this section be made directly by a trust adviser, trust protector or any other person, the powers granted by subsection 1 and the provisions of subsection 2 applicable to the trustee are instead also granted or apply, subject to the trust instrument, to the trust adviser, trust protector or other person subject to the limitations set forth in subsection 3, which must be applied as if the trust adviser, trust protector or other person were a trustee.

6. The power of a trustee, trust adviser, trust protector or any other person to make a payment to or for the benefit of a settlor or other person in accordance with subsection 1 or 2 or the decision of



a trustee , *trust adviser, trust protector or any other person* to exercise such power in favor of the settlor must not cause the settlor *or other person* to be treated as a beneficiary for purposes of the laws of this State ~~for~~ *solely by reason of the application of this section.* As used in this subsection, “beneficiary” has the meaning ascribed to it in NRS 163.4147.

7. This section applies to all trusts described in subsection 2 that are governed by the laws of this State or have a principal place of administration within this State whether created before, on or after October 1, 2025, unless:

(a) At least 60 days before the effective date of such election, the trustee provides written notice that the trustee intends to irrevocably elect out of the application of this section to:

(1) The person treated as the owner of all or a portion of the trust under section 671 of the Internal Revenue Code or any similar federal, state or other tax law; and

(2) All persons who have the ability to remove and replace the trustee under the terms of the trust instrument.

(b) Applying the discretion conferred under subsection 2 will prevent a contribution to the trust from qualifying for or reducing a federal tax benefit, including a federal tax exclusion or deduction, that was originally claimed or could have been claimed for the contribution, including:

(1) An exclusion under section 2503(b) or 2503(c) of the Internal Revenue Code;

(2) A marital deduction under section 2056, 2056A or 2523 of the Internal Revenue Code;

(3) A charitable deduction under section 170(a), 642(c), 2055(a) or 2522(a) of the Internal Revenue Code; or

(4) Direct skip treatment under section 2642(c) of the Internal Revenue Code.

Sec. 21. NRS 164.021 is hereby amended to read as follows:

164.021 1. When a revocable trust becomes irrevocable because of the death of a settlor or by the express terms of the trust, the trustee may, after the trust becomes irrevocable, provide notice to any beneficiary of the irrevocable trust, any heir of the settlor or to any other interested person.

2. The notice provided by the trustee must contain:

(a) The identity of the settlor of the trust and the date of execution of the trust instrument . ~~for~~

(b) The name, mailing address and telephone number of any trustee of the trust . ~~for~~



(c) The dispositive provisions of the trust instrument which pertain to the beneficiary, a complete copy of the trust instrument or notice that the heir or interested person is not a beneficiary under the trust. ~~As used in this paragraph, "trust instrument" means only those amendments, restatements and instruments the trustee has determined to be in effect at the time of the death of the settlor after the trustee has exercised due diligence.~~

(d) Any information required to be included in the notice expressly provided by the trust instrument. ~~; and~~

(e) A statement set forth in a separate paragraph, in 12-point boldface type or an equivalent type which states: "You may not bring an action to contest the trust more than 120 days from the date this notice is provided to you."

3. The trustee shall cause notice pursuant to this section to be provided in accordance with the provisions of NRS 155.010.

4. Except as otherwise provided in this subsection, no person upon whom notice is provided pursuant to this section may bring an action to contest the validity of the trust more than 120 days from the date the notice is served upon the person, unless the person proves that he or she did not receive actual notice. A person upon whom notice is provided pursuant to this section may provide consent in writing to a period of less than 120 days in which the person may bring an action to contest the validity of the trust.

5. ~~For the purposes of paragraph (c) of subsection 2, a copy of the trust instrument shall be considered complete if it includes all amendments and restatements to the trust instrument the trustee has determined to be in effect at the time of the death of the settlor after the trustee has exercised due diligence.~~

—6. A trustee is not liable in providing information pursuant to paragraph (c) of subsection 2 to any person whom the trustee has determined, after the exercise of due diligence, to be a beneficiary, heir or interested person.

6. *A person may waive the right to notice contemplated by this section by delivering to the trustee a waiver signed by the person, which shall be deemed irrevocable. Upon delivery of such a waiver to the trustee, the person who waived the right to notice is precluded from bringing any action to contest the validity of the trust.*

Sec. 22. NRS 164.045 is hereby amended to read as follows:

164.045 1. The laws of this State govern the validity and construction of a trust if:

(a) The trust instrument so provides;



(b) Designated by a person who, under the terms of the trust instrument, has the right to designate the laws that govern the validity and construction of the trust, at the time the designation is made; or

(c) The trust instrument does not provide for the law that governs the validity and construction of the trust, a person designated under the terms of the trust instrument to designate the law that governs the validity and construction of the trust, if any, has not made such a designation and the settlor or the trustee of the trust was a resident of this State at the time the trust was created or at the time the trust became irrevocable.

2. A person not domiciled in this State may have the right to designate the laws that govern the *administration*, validity and construction of a trust if properly designated under the trust instrument.

3. A trust, the situs of which is outside this State, that moves its situs to this State is valid whether or not the trust complies with the laws of this State at the time of its creation or after its creation.

4. *The laws of this State govern the administration of a trust if:*

(a) The trust instrument so provides; or

(b) Designated by a person who, under the terms of the trust instrument or applicable law, has the right to designate the laws that govern the administration of the trust, at the time the designation is made.

5. *Notwithstanding a general choice of law provision in the governing instrument of a trust, such as a provision in the governing instrument to the effect that the laws of a jurisdiction other than this State govern the trust or the administration of the trust, the laws of this State govern the administration of the trust while the trust is administered in this State, as provided in subsection 7 or as otherwise provided, unless:*

(a) The governing instrument expressly provides that the laws of another jurisdiction govern the administration of the trust and that the laws governing the administration of the trust must not change on account of a change in the place of administration of the trust; or

(b) Otherwise provided by a court order.

6. *Notwithstanding the provisions of subsection 5, if a fiduciary takes or fails to take action, based on a good faith belief that the laws of a foreign jurisdiction govern the administration of a trust while the trust is administered in this State, the fiduciary's liability under the governing instrument for the action or inaction*



must be determined in accordance with the laws of the foreign jurisdiction.

7. For purposes of this section and without limiting any other way in which a trust may be considered to be administered in this State, a trust is considered to be administered in this State if all or part of the administration occurs in this State and if:

(a) The sole trustee is an individual residing in this State or a corporation or other entity having an office in this State for the conduct of business;

(b) The trust has more than one trustee, at least one of which is a corporation or other entity and that corporation or other entity has an office in this State for the conduct of trust business;

(c) The trust has more than one trustee, all of whom are persons and more than half of the trustees reside in this State;

(d) A trust created pursuant to chapter 166 of NRS meets the requirements set forth in NRS 166.015; or

(e) During any such period when the trust is revocable by the settlor who is a resident of this State and there is at least one trustee that is:

(1) A resident of this State; or

(2) A corporation or other entity having an office in this State for the conduct of trust business.

Sec. 23. NRS 165.1214 is hereby amended to read as follows:

165.1214 1. Except as may otherwise be required pursuant to the terms of the trust instrument or by order of the court, the trustee shall deliver a required account within 90 days after the end of the period of account, which may be extended by consent of the beneficiary, or by order of the court for good cause shown.

2. The trustee shall be deemed to have provided an account to any person on whom the trustee delivers a copy of the account as directed by order of the court or, if not so ordered, pursuant to the following:

(a) By mailing a copy of the account by certified, registered or ordinary first-class mail, or by overnight delivery through a recognized delivery service company, addressed to the person being served at the post office address or physical address given in the person's demand for account, if any, or at the person's last place of residence on file with the trustee, if known, or by personally delivering a copy thereof to the person; or

(b) By electronic mail or through a secure website on the Internet. For purposes of this paragraph, a person shall be deemed to have received a copy of an account provided by the trustee to the



beneficiary by electronic mail or through a secure website on the Internet if the trustee:

(1) Sent the beneficiary an electronic mail in a manner that complies with subsection 1 of NRS 719.320 and the beneficiary received the electronic mail in a manner that complies with subsection 2 of NRS 719.320; and

(2) Attached the account to the electronic mail as an electronic record or included in the electronic mail a notice to the beneficiary indicating the availability of the account on the secure website.

3. Except as otherwise required by the trust instrument, a trustee is not required to provide an account more than once in any calendar year unless ordered by a court upon good cause shown.

4. An account must be deemed approved and final as follows:

(a) By a beneficiary who received a copy of the account if no written objection is delivered to the trustee in accordance with subsection 2 within 90 days after the date on which the trustee provided the account to that beneficiary. ~~or~~

(b) By all beneficiaries who are not required to receive an account, such as nonvested and contingent beneficiaries, remote beneficiaries, minor beneficiaries, and unborn or unknown beneficiaries if the account is deemed approved and final by a beneficiary who has a similar, but preceding interest, in the trust estate, in conformance with NRS 164.038, or as to any beneficiary who has waived an account pursuant to NRS 165.121.

(c) *By a trust adviser or trust protector if:*

(1) Notice or information to the beneficiaries has been waived or modified in accordance with NRS 163.004; or

(2) It is authorized under the terms of the trust instrument.

(d) By all parties to a nonjudicial settlement agreement under paragraph (f) of subsection 3 of NRS 164.940 and regardless of whether the court approves such a nonjudicial settlement agreement under subsection 4 of NRS 164.942.

→ Notwithstanding the foregoing, if an account is submitted to the court for approval under a petition pursuant to chapter 164 of NRS, the account must be deemed final and approved upon by order of the court, subject only to the right of an interested person to appeal.

5. *The trustee, absent fraud or intentional misrepresentation, is released and discharged from any and all liability to any and all beneficiaries of the trust for whom an account is deemed approved and final under subsection 4 as to all matters set forth in such an account.*



6. Except as otherwise ordered by the court, the cost of preparing an account must be paid from the trust estate, and allocated to income and principal as provided in the trust instrument, and if the trust instrument is otherwise silent, in accordance with NRS 164.780 to 164.925, inclusive.

[6.] 7. As used in this section:

(a) “Electronic mail” has the meaning ascribed to it in NRS 41.715.

(b) “Electronic record” has the meaning ascribed to it in NRS 132.117.

Secs. 24-31. (Deleted by amendment.)

Sec. 32. NRS 139.060 is hereby repealed.



