

CHAPTER.....

AN ACT relating to local financial administration; revising provisions concerning the publication of certain financial information by an incorporated city or a county; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law requires the clerk and council of each city incorporated under general law or charter to publish in a newspaper a quarterly statement of the city’s finances that shows the receipts and disbursements and the details of each bill that the city has paid. (NRS 268.030) **Section 2** of this bill requires the publication of only the total amounts of the city’s receipts, disbursements and bills paid for the quarter but expressly provides that the receipts, bills and other documents which support each transaction that is included in the published totals are public records which are available for inspection and copying. **Section 2** also requires publication of the financial statement on the Internet website of the city, if the city maintains an Internet website. **Section 1** of this bill eliminates a duplicative requirement for the publication of financial information that only applies to the city clerks of cities incorporated under general law.

Under existing law, a board of county commissioners is required to publish in a newspaper a quarterly financial statement of receipts, expenditures and bills allowed. (NRS 244.225, 354.210) **Sections 3 and 5** of this bill require the publication of only the total amounts of the county’s receipts, expenditures and bills allowed but expressly provides that the receipts, bills and other documents which support each transaction that is included in the published totals are public records which are available for inspection and copying. **Sections 3 and 5** also require publication of the financial statement on the Internet website of the county if the county maintains an Internet website.

**Section 4** of this bill requires the Committee on Local Government Finance to adopt regulations regarding the appropriate format for the financial statements posted on the Internet website of cities and counties.

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

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

**Section 1.** NRS 266.480 is hereby amended to read as follows:  
266.480 The city clerk shall:

1. Keep the office of the city clerk at the place of meeting of the city council, or some other place convenient thereto, as the council may direct.
2. Keep the corporate seal and all papers and records of the city.
3. Keep a record of the proceedings of the city council, whose meetings the city clerk shall attend.



4. Countersign all contracts made in behalf of the city, and every such contract or contracts to which the city is a party shall be void unless signed by the city clerk.

~~[5. Cause to be published quarterly in some newspaper published in the city a statement of the finances of the city, showing receipts and disbursements, and bills allowed and paid. The statement shall be signed by the mayor and attested by the city clerk. If there should be no newspaper published in the county, the financial statement shall be published in a newspaper of general circulation in the county.]~~

**Sec. 2.** NRS 268.030 is hereby amended to read as follows:

268.030 1. After March 23, 1939, the city clerk and city council of every incorporated city in this state, whether incorporated under the provisions of chapter 266 of NRS or under the provisions of a special act, shall cause to be published quarterly in some newspaper, published as hereinafter provided, a statement of the finances of the city, showing *the total amounts of* receipts , ~~[and]~~ disbursements ~~[, exhibiting in detail the]~~ *and* bills allowed and paid ~~[.]~~ *for the period covered by the statement.* The statement ~~[shall be]~~ *must:*

- (a) Inform the public of the provisions of subsection 3;*
- (b) If the city maintains an official Internet website, inform the public of where the financial statement is posted on the Internet website pursuant to subsection 2;*
- (c) Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents;*
- (d) Provide the address of the city office or offices where the public may view the detailed financial documents;*
- (e) Be signed by the mayor and attested by the city clerk ; ~~[.]~~ and ~~[shall be]~~*
- (f) Be published in a newspaper published in ~~[such] the~~ city ~~[.]~~ for a period of at least 5 consecutive days. If ~~[there shall be]~~ no newspaper *is* published in ~~[such] the~~ city, then the financial statement ~~[shall] must~~ be published in a newspaper published in the county, and if ~~[there be]~~ no newspaper *is* published in the county, ~~[such] the~~ financial statement ~~[shall] must~~ be *published in a newspaper of general circulation in the county or* posted by the city clerk at the door of the city hall.*

2. *If a city maintains an official Internet website, the city clerk and city council shall maintain and update quarterly on the Internet website of the city a statement of the finances of the city, showing the receipts, disbursements and bills allowed and paid for the period covered by the statement. The statement must:*



- (a) *Inform the public of the provisions of subsection 3;*
- (b) *Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents;*
- (c) *Provide the address of the city office or offices where the public may view the detailed financial documents; and*
- (d) *Be signed by the mayor and attested by the city clerk.*

3. *The original and any duplicate or copy of each receipt, bill, invoice, check, warrant, voucher or other similar document that supports a transaction, the amount of which is shown in the financial statement published pursuant to this section is a public record that is available for inspection and copying by any person pursuant to the provisions of chapter 239 of NRS.*

4. Any city officer ~~[in this state]~~ who ~~[shall violate]~~ violates the provisions of this section ~~[shall be deemed]~~ is guilty of a misdemeanor.

**Sec. 3.** NRS 244.225 is hereby amended to read as follows:

244.225 1. The board of county commissioners shall publish quarterly a statement of the *total amounts of* receipts and expenditures of the 3 months next preceding, and the *total amounts of* accounts allowed. Publications shall be made by making one insertion of the statement in a newspaper published in the county, but if no newspaper ~~[be]~~ is published in the county, then such publication shall be made by posting a copy of the statement at the courthouse door and at two other public places in the county. *The statement must:*

- (a) *Inform the public of the provisions of subsection 3;*
- (b) *If the county maintains an official Internet website, inform the public of where the financial statement is posted on the Internet website pursuant to subsection 2;*
- (c) *Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents;*
- (d) *Provide the address of the county office or offices where the public may view the detailed financial documents; and*
- (e) *Be published for a period of at least 5 consecutive days.*

2. *If a county maintains an official Internet website, the board of county commissioners shall maintain and update quarterly on the Internet website of the county a statement of the receipts and expenditures of the 3 months next preceding and the accounts allowed. The statement must:*

- (a) *Inform the public of the provisions of subsection 3;*
- (b) *Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents; and*



*(c) Provide the address of the county office or offices where the public may view the detailed financial documents.*

*3. The original and any duplicate or copy of each receipt, bill, invoice, check, warrant, voucher or other similar document that supports a transaction, the amount of which is shown in the statement published pursuant to this section, is a public record that is available for inspection and copying by any person pursuant to the provisions of chapter 239 of NRS.*

**Sec. 4.** NRS 354.107 is hereby amended to read as follows:

354.107 1. The Committee on Local Government Finance may adopt such regulations as are necessary for the administration of this chapter.

*2. The Committee on Local Government Finance shall adopt regulations prescribing the format of the financial statement posted on the Internet website of a city or county pursuant to NRS 244.225, 268.030 and 354.210.*

3. Any regulations adopted by the Committee on Local Government Finance must be adopted in the manner prescribed for state agencies in chapter 233B of NRS.

**Sec. 5.** NRS 354.210 is hereby amended to read as follows:

354.210 1. Except as provided in subsection 3, the board of county commissioners shall cause *a statement of the total* amount of ~~[aH] bills allowed by it [, together with the names of the persons to whom such allowances are made and for what such allowances are made.]~~ to be published in some newspaper published in the county.

*The statement must:*

*(a) Inform the public of the provisions of subsection 5;*

*(b) If the county maintains an official Internet website, inform the public of where the financial statement is posted on the Internet website pursuant to subsection 4;*

*(c) Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents;*

*(d) Provide the address of the county office or offices where the public may view the detailed financial documents; and*

*(e) Be published for a period of at least 5 consecutive days.*

2. The amount paid for such publication shall not exceed the statutory rate for publication of legal notices, and the publication shall not extend beyond a single insertion.

3. Where no newspaper is published in a county, the board of county commissioners may cause to be published, in some newspaper having a general circulation within the county, the allowances provided for in subsection 1, or shall cause the clerk of the board to post such allowances at the door of the courthouse.



*4. If a county maintains an official Internet website, the board of county commissioners shall maintain and update quarterly on the official Internet website of the county a statement of the bills allowed by it. The statement must:*

*(a) Inform the public of the provisions of subsection 5;*

*(b) Provide a telephone number the public may call for further instructions on how to obtain the detailed financial documents; and*

*(c) Provide the address of the county office or offices where the public may view the detailed financial documents.*

*5. The original and any duplicate or copy of each bill, including, without limitation, the amount of the bill, the name of the person to whom such allowance is made and for what such allowance is made, or any other document that supports a transaction, the amount of which is shown in the statement published pursuant to this section, is a public record that is available for inspection and copying by any person pursuant to the provisions of chapter 239 of NRS.*

**Sec. 6.** The Committee on Local Government Finance shall adopt the regulations required pursuant to subsection 2 of NRS 354.107, as amended by section 4 of this act, on or before January 15, 2012.

**Sec. 7.** This act becomes effective upon passage and approval for the purpose of adopting regulations and performing any other preparatory tasks that are necessary to carry out the provisions of this act and on January 15, 2012, for all other purposes.







