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# WORK SESSION

## Assembly Committee on Government Affairs

PREPARED BY  
RESEARCH DIVISION  
LEGISLATIVE COUNSEL BUREAU  
Nonpartisan Staff of the Nevada State Legislature

### **ASSEMBLY BILL 149**

**Makes various changes concerning local government finance. (BDR 31-322)**

**Sponsored by: Assembly Committee on Government Affairs,  
On behalf of the Nevada Association of Counties.**

**Date Heard: March 3, 2003**

Assembly Bill 149 resolves a conflict in the deadlines relating to petitions for exemption from filing certain budget documents and audit reports for special districts with less than \$200,000 in annual expenditures. The bill also provides for a conditional exemption from the annual audit requirement if the district reasonably anticipates less than \$200,000 in expenditures. Further, the bill clarifies the treatment of pass-through revenue by local governments in reference to the requirement of Chapter 354 for balanced budgets.

**Proposed amendments:** None.

**Testimony in opposition:** None

**Fiscal Impact:** Local Government: No  
State Government: No

3/19/2003

Dlofl

ASSEMBLY GOVERNMENT AFFAIRS

DATE: 3/19/03 ROOM: 3143 EXHIBIT D

SUBMITTED BY: Susan Scholley