

Amendment No. 1121

Senate Amendment to Senate Bill No. 551	(BDR 32-1286)
Proposed by: Senator Cannizzaro	
Amendment Box: Conflicts with Amendment No. 1120.	
Amends: Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION		Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/>	Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/>	Lost <input type="checkbox"/>
Concurred In <input type="checkbox"/>	Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/>	Not <input type="checkbox"/>
Receded <input type="checkbox"/>	Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/>	Not <input type="checkbox"/>

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

AAK



Date: 6/3/2019

S.B. No. 551—Revises provisions relating to state financial administration.
(BDR 32-1286)



EMERGENCY REQUEST OF SENATE MAJORITY LEADER

SENATE BILL NO. 551—SENATOR CANNIZZARO

MAY 27, 2019

Referred to Committee on Finance

SUMMARY—Revises provisions relating to state financial administration. (BDR 32-1286)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact. Effect on the State: No.

~

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

AN ACT relating to state financial administration; ~~revising provisions governing the administration of certain taxes authorized by the Clark County Crime Prevention Act of 2016 and the Clark County Sales and Use Tax Act of 2005; providing for certain proceeds from the taxes authorized by the Clark County Sales and Use Tax Act of 2005 to be used to employ and equip additional school police officers in the Clark County School District; removing the prospective expiration of the Clark County Sales and Use Tax Act of 2005 and amendments and other provisions relating thereto;~~ ***eliminating certain duties of the Department of Taxation relating to the commerce tax and the payroll taxes imposed on certain businesses; continuing the existing legally operative rates of the payroll taxes imposed on certain businesses; revising provisions governing the credits against the payroll taxes imposed on certain businesses for taxpayers who donate money to a scholarship organization; eliminating the education savings accounts program; making appropriations for certain purposes relating to school safety ~~for early childhood education and Zoom and Victory schools;~~ and to provide supplemental support of the operation of the school districts;*** and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 ~~Existing law authorizes the Board of County Commissioners of Clark County to impose a~~
2 ~~sales and use tax in Clark County to employ and equip additional police officers for the~~
3 ~~Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan~~
4 ~~Police Department, Mesquite Police Department and North Las Vegas Police Department.~~
5 ~~(Clark County Sales and Use Tax Act of 2005) A police department is prohibited from~~
6 ~~spending the proceeds of the tax unless the expenditure has been approved by a designated~~
7 ~~body and only if the use will not replace or supplant existing funding for the police~~

8 department. (Section 13 of chapter 249, Statutes of Nevada 2005, as amended by chapter 497,
9 Statutes of Nevada 2011, p. 3158) Section 10 of this bill authorizes 50 percent of the proceeds
10 of the tax in excess of the amount collected during Fiscal Year 2018-2019 to be transferred
11 each month to the Clark County School District for the purposes of employing and equipping
12 additional school police officers. Sections 1, 4-9, 11-22, 26 and 27 of this bill make
13 conforming changes to impose generally similar requirements on the Clark County School
14 District as are imposed on police departments that receive proceeds of the tax.
15 ~~— The Clark County Sales and Use Tax Act of 2005 is set to expire on October 1, 2025.
16 (Section 23 of chapter 249, Statutes of Nevada 2005, p. 917) Sections 23-25 and 28 of this bill
17 remove the prospective expiration of the Act and amendments thereto, thereby authorizing the
18 imposition of such a tax in Clark County after October 1, 2025.]~~

19 Existing law imposes an annual commerce tax on each business entity whose Nevada
20 gross revenue in a fiscal year exceeds \$4,000,000, with the rate of the commerce tax based on
21 the industry in which the business entity is primarily engaged. (NRS 363C.200, 363C.300-
22 363C.560) Existing law also imposes: (1) a payroll tax on financial institutions and on mining
23 companies subject to the tax on the net proceeds of minerals, with the rate of the payroll tax
24 set at 2 percent of the amount of the wages, as defined under existing law, paid by the
25 financial institution or mining company during each calendar quarter in connection with its
26 business activities; and (2) a payroll tax on other business entities, with the rate of the payroll
27 tax set at 1.475 percent of the amount of the wages, as defined under existing law but
28 excluding the first \$50,000 thereof, paid by the business entity during each calendar quarter in
29 connection with its business activities. (NRS 363A.130, 363B.110, 612.190) However, a
30 business entity that pays both the payroll tax and the commerce tax is entitled to a credit
31 against the payroll tax of a certain amount of the commerce tax paid by the business entity.
32 (NRS 363A.130, 363B.110)

33 Existing law further establishes a rate adjustment procedure that is used by the
34 Department of Taxation to determine whether the rates of the payroll taxes should be reduced
35 in future fiscal years under certain circumstances. Under the rate adjustment procedure, on or
36 before September 30 of each even-numbered year, the Department must determine the
37 combined revenue from the commerce tax and the payroll taxes for the preceding fiscal year.
38 If that combined revenue exceeds a certain threshold amount, the Department must make
39 additional calculations to determine future reduced rates for the payroll taxes. However, any
40 future reduced rates for the payroll taxes do not go into effect and become legally operative
41 until July 1 of the following odd-numbered year. (NRS 360.203) This rate adjustment
42 procedure was enacted by the Legislature during the 2015 Legislative Session and became
43 effective on July 1, 2015. (Sections 62 and 114 of chapter 487, Statutes of Nevada 2015, pp.
44 2896, 2955) Since July 1, 2015, no future reduced rates for the payroll taxes have gone into
45 effect and become legally operative based on the rate adjustment procedure. As a result, the
46 existing legally operative rates of the payroll taxes are still 2 percent and 1.475 percent,
47 respectively. (NRS 363A.130, 363B.110)

48 **Section 39** of this bill eliminates the rate adjustment procedure used by the Department of
49 Taxation to determine whether the rates of the payroll taxes should be reduced in any fiscal
50 year. **Section 37** of this bill maintains and continues the existing legally operative rates of the
51 payroll taxes at 2 percent and 1.475 percent, respectively, without any changes or reductions
52 in the rates of those taxes pursuant to the rate adjustment procedure for any fiscal year.
53 **Section 37** also provides that the Department must not apply or use the rate adjustment
54 procedure to determine any future reduced rates for the payroll taxes for any fiscal year.
55 **Sections 2 and 3** of this bill make conforming changes.

56 ~~[Sections 29-33 of this bill make appropriations for certain purposes relating to school
57 safety. Specifically, section 29 of this bill makes an appropriation for the costs of public
58 schools to retain social workers or other licensed mental health workers. Section 30 of this bill
59 makes an appropriation for the costs of employing and equipping additional school resource
60 officers or school police officers.] Existing law establishes a credit against the payroll tax
61 paid by certain businesses equal to an amount which is approved by the Department and
62 which must not exceed the amount of any donation of money which is made by a
63 taxpayer to a scholarship organization that provides grants on behalf of pupils who are
64 members of a household with a household income which is not more than 300 percent of
65 the federally designated level signifying poverty to attend schools in this State, including
66 private schools, chosen by the parents or legal guardians of those pupils (NRS 363A.130,~~

67 363B.110) Under existing law, the Department: (1) is required to approve or deny
68 applications for the tax credit in the order in which the applications are received by the
69 Department; and (2) is authorized to approve applications for each fiscal year until the
70 amount of tax credits approved for the fiscal year is the amount authorized by statute
71 for that fiscal year. Assembly Bill No. 458 of this legislative session establishes that for
72 Fiscal Years 2019-2020 and 2020-2021, the amount authorized is \$6,655,000 for each
73 fiscal year. Sections 2.5 and 3.5 of this bill authorize the Department to approve, in
74 addition to the amount of credits authorized for Fiscal Years 2019-2020 and 2020-2021,
75 an amount of tax credits equal to \$4,745,000 for each of those fiscal years. Section 30.75
76 of this bill: (1) prohibits a scholarship organization from using a donation for which the
77 donor received a tax credit to provide a grant on behalf of a pupil unless the scholarship
78 organization used a donation for which the donor received a tax credit to provide a
79 grant on behalf of the pupil for the immediately preceding scholarship year or
80 reasonably expects to provide a grant of the same amount on behalf of the pupil for each
81 school year until the pupil graduates from high school; and (2) requires a scholarship
82 organization to repay the amount of any tax credit approved by the Department if the
83 scholarship organization violates this provision.

84 Senate Bill No. 302 (S.B. 302) of the 78th Session of the Nevada Legislature
85 established the education savings accounts program, pursuant to which grants of money
86 are made to certain parents on behalf of their children to defray the cost of instruction
87 outside the public school system. (Chapter 332, Statutes of Nevada 2015, p. 1824; NRS
88 353B.700-353B.930) Following a legal challenge of S.B. 302, the Nevada Supreme Court
89 held in *Schwartz v. Lopez*, 132 Nev. 732 (2016), that the legislation was valid under
90 Section 2 of Article 11 of the Nevada Constitution, which requires a uniform system of
91 common schools, and under Section 10 of Article 11 of the Nevada Constitution, which
92 prohibits the use of public money for a sectarian purpose. However, the Nevada
93 Supreme Court found that the Legislature did not make an appropriation for the
94 support of the education savings accounts program and held that the use of any money
95 appropriated for K-12 public education for the education savings accounts program
96 would violate Sections 2 and 6 of Article 11 of the Nevada Constitution. The Court
97 enjoined enforcement of section 16 of S.B. 302, which amended NRS 387.124 to require
98 that all money deposited in education savings accounts be subtracted from each school
99 district's quarterly apportionments from the State Distributive School Account. Because
100 the Court has enjoined this provision of law and the Legislature has not made an
101 appropriation for the support of the education savings accounts program, the education
102 savings accounts program is not operating. Section 39.5 of this bill eliminates the
103 education savings accounts program. Sections 30.1-30.7 and 30.8-30.95 of this bill make
104 conforming changes related to the elimination of the education savings accounts
105 program.

106 Section 31 of this bill makes an appropriation for the costs of school safety facility
107 improvements. ~~Section 32 of this bill makes an appropriation for the costs of providing threat~~
108 ~~assessments and trainings and providing mobile crisis response team services in certain~~
109 ~~counties. Section 33 of this bill makes an appropriation to support the implementation of a~~
110 ~~program of social, emotional and academic development throughout the public schools of this~~
111 ~~State. Additionally, section 34 of this bill makes an appropriation for early childhood~~
112 ~~education programs in public schools. Finally, sections 35 and 36 of this bill make~~
113 ~~appropriations to provide supplemental funding for the Zoom and Victory schools programs to~~
114 ~~increase the number of schools served by such programs and supplement the services~~
115 ~~provided at such schools.~~

116 Section 38 of this bill declares that the provisions of this bill are not severable and that a
117 judicial declaration of invalidity of any portion of this bill shall be deemed to invalidate all
118 provisions of this bill. Section 40 of this bill expressly expires by limitation all provisions of
119 this bill upon such a judicial declaration of invalidity.] Section 36.5 of this bill makes an
120 appropriation to provide supplemental support to the operations of the school districts
121 of this State, distributed in amounts based on the 2018 enrollment of the school districts
122 of this State.

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

Section 1. ~~NRS 360.200 is hereby amended to read as follows:~~

~~360.200 The Department may exercise [the]~~

~~1. The specific powers enumerated in this chapter [and, except] or any other law, and~~

~~2. Except as otherwise provided [by] in this chapter or any other law, [may exercise] general supervision and control over the entire revenue system of the State, including, without limitation, the administration of the provisions of chapter 397, Statutes of Nevada 1955, as amended [(NRS) and codified in chapter 372 (.)] of NRS, or any special legislative act authorizing or providing for such administration by the Department.] **(Deleted by amendment.)**~~

Sec. 2. NRS 363A.130 is hereby amended to read as follows:

363A.130 1. ~~[Except as otherwise provided in NRS 360.203, there]~~ **There** is hereby imposed an excise tax on each employer at the rate of 2 percent of the wages, as defined in NRS 612.190, paid by the employer during a calendar quarter with respect to employment in connection with the business activities of the employer.

2. The tax imposed by this section:

(a) Does not apply to any person or other entity or any wages this State is prohibited from taxing under the Constitution, laws or treaties of the United States or the Nevada Constitution.

(b) Must not be deducted, in whole or in part, from any wages of persons in the employment of the employer.

3. Each employer shall, on or before the last day of the month immediately following each calendar quarter for which the employer is required to pay a contribution pursuant to NRS 612.535:

(a) File with the Department a return on a form prescribed by the Department; and

(b) Remit to the Department any tax due pursuant to this section for that calendar quarter.

4. In determining the amount of the tax due pursuant to this section, an employer is entitled to subtract from the amount calculated pursuant to subsection 1 a credit in an amount equal to 50 percent of the amount of the commerce tax paid by the employer pursuant to chapter 363C of NRS for the preceding taxable year. The credit may only be used for any of the 4 calendar quarters immediately following the end of the taxable year for which the commerce tax was paid. The amount of credit used for a calendar quarter may not exceed the amount calculated pursuant to subsection 1 for that calendar quarter. Any unused credit may not be carried forward beyond the fourth calendar quarter immediately following the end of the taxable year for which the commerce tax was paid, and a taxpayer is not entitled to it in NRS 388D.260.

5. An employer who makes a donation of money to a scholarship organization during the calendar quarter for which a return is filed pursuant to this section is entitled, in accordance with NRS 363A.139, to a credit equal to the amount authorized pursuant to NRS 363A.139 against any tax otherwise due pursuant to this section. As used in this subsection, "scholarship organization" has the meaning ascribed to it in NRS 388D.260.

Sec. 2.5. **NRS 363A.139 is hereby amended to read as follows:**

363A.139 1. Any taxpayer who is required to pay a tax pursuant to NRS 363A.130 may receive a credit against the tax otherwise due for any donation of

1 money made by the taxpayer to a scholarship organization in the manner provided
2 by this section.

3 2. To receive the credit authorized by subsection 1, a taxpayer who intends to
4 make a donation of money to a scholarship organization must, before making such
5 a donation, notify the scholarship organization of the taxpayer's intent to make the
6 donation and to seek the credit authorized by subsection 1. A scholarship
7 organization shall, before accepting any such donation, apply to the Department of
8 Taxation for approval of the credit authorized by subsection 1 for the donation. The
9 Department of Taxation shall, within 20 days after receiving the application,
10 approve or deny the application and provide to the scholarship organization notice
11 of the decision and, if the application is approved, the amount of the credit
12 authorized. Upon receipt of notice that the application has been approved, the
13 scholarship organization shall provide notice of the approval to the taxpayer who
14 must, not later than 30 days after receiving the notice, make the donation of money
15 to the scholarship organization. If the taxpayer does not make the donation of
16 money to the scholarship organization within 30 days after receiving the notice, the
17 scholarship organization shall provide notice of the failure to the Department of
18 Taxation and the taxpayer forfeits any claim to the credit authorized by subsection
19 1.

20 3. The Department of Taxation shall approve or deny applications for the
21 credit authorized by subsection 1 in the order in which the applications are
22 received.

23 4. Except as otherwise provided in subsection 5, the Department of Taxation
24 may, for each fiscal year, approve applications for the credit authorized by
25 subsection 1 until the total amount of the credits authorized by subsection 1 and
26 approved by the Department of Taxation pursuant to this subsection is:

27 (a) For Fiscal Year 2015-2016, \$5,000,000;

28 (b) For Fiscal Year 2016-2017, \$5,500,000; and

29 (c) For each succeeding fiscal year, an amount equal to 110 percent of the
30 amount authorized for the immediately preceding fiscal year.

31 **➤** The amount of any credit which is forfeited pursuant to subsection 2 must not be
32 considered in calculating the amount of credits authorized for any fiscal year.

33 5. ~~That~~ **Except as otherwise provided in this subsection, in** addition to the
34 amount of credits authorized by subsection 4 for Fiscal ~~Year 2017-2018,~~ **Years**
35 **2019-2020 and 2020-2021,** the Department of Taxation may approve applications
36 for the credit authorized by subsection 1 for ~~that~~ **each of those** fiscal ~~year,~~ **years**
37 until the total amount of the credits authorized by subsection 1 and approved by the
38 Department of Taxation pursuant to this subsection and subsection 5 of NRS
39 363B.119 is ~~[\$20,000,000.]~~ **\$4,745,000.** The provisions of paragraph (c) of
40 subsection 4 do not apply to the amount of credits authorized by this subsection and
41 the amount of credits authorized by this subsection must not be considered when
42 determining the amount of credits authorized for a fiscal year pursuant to that
43 paragraph. If, in Fiscal Year ~~[2017-2018,]~~ **2019-2020 or 2020-2021,** the amount of
44 credits authorized by subsection 1 and approved pursuant to this subsection is less
45 than ~~[\$20,000,000.]~~ **\$4,745,000,** the remaining amount of credits pursuant to this
46 subsection must be carried forward and made available for approval during
47 subsequent fiscal years until the total amount of credits authorized by subsection 1
48 and approved pursuant to this subsection is equal to ~~[\$20,000,000.]~~ **\$9,490,000.** The
49 amount of any credit which is forfeited pursuant to subsection 2 must not be
50 considered in calculating the amount of credits authorized pursuant to this
51 subsection.

52 6. If a taxpayer applies to and is approved by the Department of Taxation for
53 the credit authorized by subsection 1, the amount of the credit provided by this

1 section is equal to the amount approved by the Department of Taxation pursuant to
2 subsection 2, which must not exceed the amount of the donation made by the
3 taxpayer to a scholarship organization. The total amount of the credit applied
4 against the taxes described in subsection 1 and otherwise due from a taxpayer must
5 not exceed the amount of the donation.

6 7. If the amount of the tax described in subsection 1 and otherwise due from a
7 taxpayer is less than the credit to which the taxpayer is entitled pursuant to this
8 section, the taxpayer may, after applying the credit to the extent of the tax otherwise
9 due, carry the balance of the credit forward for not more than 5 years after the end
10 of the calendar year in which the donation is made or until the balance of the credit
11 is applied, whichever is earlier.

12 8. As used in this section, "scholarship organization" has the meaning
13 ascribed to it in NRS 388D.260.

14 **Sec. 3.** NRS 363B.110 is hereby amended to read as follows:

15 363B.110 1. ~~[Except as otherwise provided in NRS 360.203, there]~~ **There** is
16 hereby imposed an excise tax on each employer at the rate of 1.475 percent of the
17 amount by which the sum of all the wages, as defined in NRS 612.190, paid by the
18 employer during a calendar quarter with respect to employment in connection with
19 the business activities of the employer exceeds \$50,000.

20 2. The tax imposed by this section:

21 (a) Does not apply to any person or other entity or any wages this State is
22 prohibited from taxing under the Constitution, laws or treaties of the United States
23 or the Nevada Constitution.

24 (b) Must not be deducted, in whole or in part, from any wages of persons in the
25 employment of the employer.

26 3. Each employer shall, on or before the last day of the month immediately
27 following each calendar quarter for which the employer is required to pay a
28 contribution pursuant to NRS 612.535:

29 (a) File with the Department a return on a form prescribed by the Department;
30 and

31 (b) Remit to the Department any tax due pursuant to this chapter for that
32 calendar quarter.

33 4. In determining the amount of the tax due pursuant to this section, an
34 employer is entitled to subtract from the amount calculated pursuant to subsection 1
35 a credit in an amount equal to 50 percent of the amount of the commerce tax paid
36 by the employer pursuant to chapter 363C of NRS for the preceding taxable year.
37 The credit may only be used for any of the 4 calendar quarters immediately
38 following the end of the taxable year for which the commerce tax was paid. The
39 amount of credit used for a calendar quarter may not exceed the amount calculated
40 pursuant to subsection 1 for that calendar quarter. Any unused credit may not be
41 carried forward beyond the fourth calendar quarter immediately following the end
42 of the taxable year for which the commerce tax was paid, and a taxpayer is not
43 entitled to a refund of any unused credit.

44 5. An employer who makes a donation of money to a scholarship organization
45 during the calendar quarter for which a return is filed pursuant to this section is
46 entitled, in accordance with NRS 363B.119, to a credit equal to the amount
47 authorized pursuant to NRS 363B.119 against any tax otherwise due pursuant to
48 this section. As used in this subsection, "scholarship organization" has the meaning
49 ascribed to it in NRS 388D.260.

50 **Sec. 3.5.** NRS 363B.119 is hereby amended to read as follows:

51 363B.119 1. Any taxpayer who is required to pay a tax pursuant to NRS
52 363B.110 may receive a credit against the tax otherwise due for any donation of

1 money made by the taxpayer to a scholarship organization in the manner provided
2 by this section.

3 2. To receive the credit authorized by subsection 1, a taxpayer who intends to
4 make a donation of money to a scholarship organization must, before making such
5 a donation, notify the scholarship organization of the taxpayer's intent to make the
6 donation and to seek the credit authorized by subsection 1. A scholarship
7 organization shall, before accepting any such donation, apply to the Department of
8 Taxation for approval of the credit authorized by subsection 1 for the donation. The
9 Department of Taxation shall, within 20 days after receiving the application,
10 approve or deny the application and provide to the scholarship organization notice
11 of the decision and, if the application is approved, the amount of the credit
12 authorized. Upon receipt of notice that the application has been approved, the
13 scholarship organization shall provide notice of the approval to the taxpayer who
14 must, not later than 30 days after receiving the notice, make the donation of money
15 to the scholarship organization. If the taxpayer does not make the donation of
16 money to the scholarship organization within 30 days after receiving the notice, the
17 scholarship organization shall provide notice of the failure to the Department of
18 Taxation and the taxpayer forfeits any claim to the credit authorized by subsection
19 1.

20 3. The Department of Taxation shall approve or deny applications for the
21 credit authorized by subsection 1 in the order in which the applications are
22 received.

23 4. Except as otherwise provided in subsection 5, the Department of Taxation
24 may, for each fiscal year, approve applications for the credit authorized by
25 subsection 1 until the total amount of the credits authorized by subsection 1 and
26 approved by the Department of Taxation pursuant to this subsection is:

27 (a) For Fiscal Year 2015-2016, \$5,000,000;

28 (b) For Fiscal Year 2016-2017, \$5,500,000; and

29 (c) For each succeeding fiscal year, an amount equal to 110 percent of the
30 amount authorized for the immediately preceding fiscal year.

31 ➤ The amount of any credit which is forfeited pursuant to subsection 2 must not be
32 considered in calculating the amount of credits authorized for any fiscal year.

33 5. In addition to the amount of credits authorized by subsection 4 for Fiscal
34 ~~Year 2017-2018,~~ Years 2019-2020 and 2020-2021, the Department of Taxation
35 may approve applications for the credit authorized by subsection 1 for ~~that~~ each
36 of those fiscal ~~year~~ years until the total amount of the credits authorized by
37 subsection 1 and approved by the Department of Taxation pursuant to this
38 subsection and subsection 5 of NRS 363A.139 is ~~[\$20,000,000.]~~ \$4,745,000. The
39 provisions of paragraph (c) of subsection 4 do not apply to the amount of credits
40 authorized by this subsection and the amount of credits authorized by this
41 subsection must not be considered when determining the amount of credits
42 authorized for a fiscal year pursuant to that paragraph. If, in Fiscal Year ~~2017-~~
43 ~~2018,~~ 2019-2020 or 2020-2021, the amount of credits authorized by subsection 1
44 and approved pursuant to this subsection is less than ~~[\$20,000,000.]~~ \$4,745,000,
45 the remaining amount of credits pursuant to this subsection must be carried forward
46 and made available for approval during subsequent fiscal years until the total
47 amount of credits authorized by subsection 1 and approved pursuant to this
48 subsection is equal to ~~[\$20,000,000.]~~ \$9,490,000. The amount of any credit which
49 is forfeited pursuant to subsection 2 must not be considered in calculating the
50 amount of credits authorized pursuant to this subsection.

51 6. If a taxpayer applies to and is approved by the Department of Taxation for
52 the credit authorized by subsection 1, the amount of the credit provided by this
53 section is equal to the amount approved by the Department of Taxation pursuant to

1 subsection 2, which must not exceed the amount of the donation made by the
2 taxpayer to a scholarship organization. The total amount of the credit applied
3 against the taxes described in subsection 1 and otherwise due from a taxpayer must
4 not exceed the amount of the donation.

5 7. If the amount of the tax described in subsection 1 and otherwise due from a
6 taxpayer is less than the credit to which the taxpayer is entitled pursuant to this
7 section, the taxpayer may, after applying the credit to the extent of the tax otherwise
8 due, carry the balance of the credit forward for not more than 5 years after the end
9 of the calendar year in which the donation is made or until the balance of the credit
10 is applied, whichever is earlier.

11 8. As used in this section, "scholarship organization" has the meaning
12 ascribed to it in NRS 388D.260.

13 **Sec. 4.** ~~NRS 354.602 is hereby amended to read as follows:~~

14 ~~354.603 1. The board of trustees of any county school district, the board of~~
15 ~~hospital trustees of any county hospital or the board of trustees of any consolidated~~
16 ~~library district or district library may establish and administer separate accounts in:~~

17 ~~(a) A bank whose deposits are insured by the Federal Deposit Insurance~~
18 ~~Corporation;~~

19 ~~(b) A credit union whose deposits are insured by the National Credit Union~~
20 ~~Share Insurance Fund or by a private insurer approved pursuant to NRS 678.755; or~~

21 ~~(c) A savings and loan association or savings bank whose deposits if made by~~
22 ~~the State, a local government or an agency of either, are insured by the Federal~~
23 ~~Deposit Insurance Corporation, or the legal successor of the Federal Deposit~~
24 ~~Insurance Corporation,~~

25 ~~for money deposited by the county treasurer which is by law to be administered~~
26 ~~and expended by those boards.~~

27 ~~2. The county treasurer shall transfer the money to a separate account~~
28 ~~pursuant to subsection 1 when the following conditions are met:~~

29 ~~(a) The board of trustees of the county school district, the board of hospital~~
30 ~~trustees of the county hospital or the board of trustees of the consolidated library~~
31 ~~district or district library adopts a resolution declaring an intention to establish and~~
32 ~~administer a separate account in accordance with the provisions of this section.~~

33 ~~(b) The board of trustees of the county school district, the board of hospital~~
34 ~~trustees of the county hospital or the board of trustees of the consolidated library~~
35 ~~district or district library sends a certificate to the county treasurer, the county~~
36 ~~auditor, the board of county commissioners and, in the case of the board of trustees~~
37 ~~of the county school district, to the Department of Education, attested by the~~
38 ~~secretary of the board, declaring the intention of the board to establish and~~
39 ~~administer a separate account in accordance with the provisions of this section.~~

40 ~~(c) The board of hospital trustees of the county hospital or the board of trustees~~
41 ~~of the consolidated library district or district library submits monthly reports, listing~~
42 ~~all transactions involving the separate account, to the county treasurer, the county~~
43 ~~auditor and the board of county commissioners. The reports must be certified by the~~
44 ~~secretary of the board. In addition, the board shall give a full account and record of~~
45 ~~all money in such an account upon request of the board of county commissioners.~~

46 ~~3. The separate account of the board of trustees of the county school district~~
47 ~~established under the provisions of this section must be composed of:~~

48 ~~(a) The county school district fund, [; and]~~

49 ~~(b) The county school district building and sites fund.~~

50 ~~(c) Any other fund authorized or required by law.~~

51 ~~4. The separate account established by the board of county hospital trustees is~~
52 ~~designated the county hospital fund.~~

~~5. The separate account of the board of trustees of the consolidated library district or district library established under the provisions of this section must be composed of:~~

~~(a) The fund for the consolidated library or district library, as appropriate; and
(b) The capital projects fund of the consolidated library or district library, as appropriate.~~

~~6. No expenditures from an account may be made in excess of the balance of the account.~~

~~7. Such an account must support all expenditures properly related to the purpose of the fund, excluding direct payments of principal and interest on general obligation bonds, and including, but not limited to, debt service, capital projects, capital outlay and operating expenses.~~

~~8. The board of county commissioners, if it determines that there is clear evidence of misuse or mismanagement of money in any separate account, may order the closing of the account and the return of the money to the county treasury to be administered in accordance with existing provisions of law. The board of trustees of the county school district, the board of hospital trustees of the county hospital or the board of trustees of the consolidated library district or district library is entitled to a hearing before the board of county commissioners.] **(Deleted by amendment.)**~~

Sec. 5. [NRS 387.175 is hereby amended to read as follows:

~~387.175 [The] 1. *Except as otherwise provided in this section, the county school district fund is composed of:*~~

~~[1.] (a) All local taxes for the maintenance and operation of public schools.~~

~~[2.] (b) All money received from the Federal Government for the maintenance and operation of public schools.~~

~~[3.] (c) Apportionments by this State as provided in NRS 387.124.~~

~~[4.] (d) Any other receipts, including gifts, for the operation and maintenance of the public schools in the county school district.~~

~~2. *If the board of trustees of a county school district is allotted any money to employ and equip additional school police officers pursuant to any special legislative act, the money must be:*~~

~~(a) *Deposited in the appropriate fund in the manner required by the special legislative act; and*~~

~~(b) *Used only for the purposes authorized by the special legislative act.] **(Deleted by amendment.)***~~

Sec. 6. [NRS 387.180 is hereby amended to read as follows:

~~387.180 [The] 1. *Except as otherwise provided in this section, the board of trustees of each county school district shall pay all moneys received by it for school purposes into the county treasury at the end of each month to be placed to the credit of the county school district fund or the county school district buildings and sites fund as provided for in this chapter, except when the board of trustees of a county school district has elected to establish and administer a separate account under the provisions of NRS 354.603.*~~

~~2. *If the board of trustees of a county school district is allotted any money to employ and equip additional school police officers pursuant to any special legislative act, the money must be:*~~

~~(a) *Deposited in the appropriate fund in the manner required by the special legislative act; and*~~

~~(b) *Used only for the purposes authorized by the special legislative act.] **(Deleted by amendment.)***~~

1 **Sec. 7.** ~~[Section 12 of the Clark County Crime Prevention Act of 2016, being~~
2 ~~chapter 1, Statutes of Nevada 2016, 30th Special Session, at page 9, is hereby~~
3 ~~amended to read as follows:~~

4 ~~— Sec. 13. 1. A body designated pursuant to subsection 1 of section~~
5 ~~12 of this act that approves an expenditure pursuant to section 12 of this act~~
6 ~~shall, for the relevant period, submit to the Department the reports required~~
7 ~~by this section, which must include, without limitation, the information~~
8 ~~required by this section and such other information relating to the~~
9 ~~administration of the provisions of this act as may be requested by the~~
10 ~~Department.~~

11 ~~— 2. A body designated pursuant to subsection 1 of section 12 of this act~~
12 ~~shall submit the reports required by this section on or before:~~

13 ~~— (a) February 15, for the 3-month period ending on the immediately~~
14 ~~preceding December 31;~~

15 ~~— (b) May 15, for the 3-month period ending on the immediately~~
16 ~~preceding March 31;~~

17 ~~— (c) August 15, for the 3-month period ending on the immediately~~
18 ~~preceding June 30;~~

19 ~~— (d) November 15, for the 3-month period ending on the immediately~~
20 ~~preceding September 30; and~~

21 ~~— (e) August 15, for the 12-month period ending on the immediately~~
22 ~~preceding June 30.~~

23 ~~— 3. Each report submitted pursuant to this section must be submitted~~
24 ~~on a form provided by the Department, which must be the same form as the~~
25 ~~form provided for the relevant report required by section 13.5 of the Clark~~
26 ~~County Sales and Use Tax Act of 2005, being chapter 249, Statutes of~~
27 ~~Nevada 2005, as added by chapter 545, Statutes of Nevada 2007, at page~~
28 ~~3422, and amended [by chapter 497, Statutes of Nevada 2011, at page~~
29 ~~3160.] *from time to time thereafter*, and must include, with respect to the~~
30 ~~period covered by the report:~~

31 ~~— (a) The total amount of the allocation received by the respective police~~
32 ~~department from the proceeds of the tax authorized by subsection 1 of~~
33 ~~section 9 of this act. [;]~~

34 ~~— (b) A detailed description of the use of the money allocated to the~~
35 ~~police department, including, without limitation:~~

36 ~~— (1) The total expenditures made by the police department from the~~
37 ~~allocation. [;]~~

38 ~~— (2) The total number of police officers hired by the respective~~
39 ~~police department, the number of those officers that are filling authorized,~~
40 ~~funded positions for new officers and demographic information regarding~~
41 ~~those officers reported in a manner consistent with the current policies of~~
42 ~~the respective police department concerning the reporting of such~~
43 ~~information. [; and]~~

44 ~~— (3) A detailed analysis of the manner in which each expenditure:~~

45 ~~— (I) Conforms to all provisions of this act; and~~

46 ~~— (II) Does not replace or supplant funding or staffing levels,~~
47 ~~which existed before October 1, 2016, for the respective police department.~~
48 ~~[;]~~

49 ~~— (c) An analysis of the manner in which each expenditure is being used~~
50 ~~to prevent crimes and the effectiveness of each expenditure in preventing~~
51 ~~crimes. [; and]~~

52 ~~— (d) Any other information required to complete the form of the report.~~

53 ~~— 4. The Metropolitan Police Committee on Fiscal Affairs shall:~~

~~— (a) Prepare and submit separate reports as required by this section for the expenditures approved from the allocations received by the Las Vegas Metropolitan Police Department pursuant to paragraphs (a) and (b), respectively, of subsection 3 of section 9 of this act; and~~

~~— (b) In addition to all other information required by this section, include in each report submitted pursuant to this section evidence that the expenditures from allocations received by the Las Vegas Metropolitan Police Department pursuant to paragraph (a) of subsection 3 of section 9 of this act are not offsetting, supplanting, replacing or otherwise reducing the amount of money allocated to the Las Vegas Metropolitan Police Department pursuant to paragraph (b) of subsection 3 of section 9 of this act for expenditure on law enforcement and crime prevention in the resort corridor.~~

~~5. The Department may review and investigate the reports submitted pursuant to this section and any expenditure of any proceeds from the tax authorized by subsection 1 of section 9 of this act. **(Deleted by amendment.)**~~

Sec. 8. ~~[The Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 912, is hereby amended by adding thereto a new section to be designated as section 5.5, immediately following section 5, to read as follows:~~

~~— **Sec. 5.5. “Board of Trustees” means the Board of Trustees of the Clark County School District.** **(Deleted by amendment.)**~~

Sec. 9. ~~[The Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 912, is hereby amended by adding thereto a new section to be designated as section 8.5, immediately following section 8, to read as follows:~~

~~— **Sec. 8.5. “School police officer” means a person who is employed or appointed to serve as a school police officer in the Clark County School District pursuant to NRS 391.281.** **(Deleted by amendment.)**~~

Sec. 10. ~~[The Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 912, is hereby amended by adding thereto a new section to be designated as section 12.5, immediately following section 12, to read as follows:~~

~~— **Sec. 12.5. 1. During Fiscal Year 2019 2020 and during each fiscal year thereafter, the Department shall determine whether the total amount of the proceeds received from any sales and use tax imposed pursuant to this act during the preceding month exceeds the proceeds received from such a tax during the corresponding month of Fiscal Year 2018 2019. If the proceeds received in the current fiscal year:**~~

~~— (a) Do not exceed the proceeds received from the corresponding month of Fiscal Year 2018 2019, the amount determined by the State Controller pursuant to paragraph (b) of subsection 3 of section 14 of this act must be transferred as provided in paragraph (c) of subsection 3 of section 14 of this act.~~

~~— (b) Do exceed the proceeds received from the corresponding month of Fiscal Year 2018 2019:~~

~~(1) The sum of the amount determined by the State Controller pursuant to paragraph (b) of subsection 3 of section 14 of this act received from such a tax during the corresponding month of Fiscal Year 2018 2019 and 50 percent of the excess must be transferred as provided in paragraph (c) of subsection 3 of section 14 of this act.~~

~~(2) Fifty percent of the excess must be transferred to the Clark County School District for the purpose of employing and equipping additional school police officers pursuant to this section.~~

~~2. Except as otherwise provided in subsection 3, the Board of Trustees shall not approve the expenditure of the proceeds received by the School District pursuant to this section unless the expenditure:~~

~~(a) Is used to employ and equip additional school police officers;~~

~~(b) Conforms to all provisions of this act; and~~

~~(c) Will not replace or supplant existing funding to employ and equip school police officers.~~

~~3. If the Board of Trustees contracts with the Las Vegas Metropolitan Police Department for the provision and supervision of police services pursuant to NRS 391.281:~~

~~(a) The Board of Trustees shall, in the terms of the contract, provide for the transfer to the Las Vegas Metropolitan Police Department of the proceeds received by the School District pursuant to this section; and~~

~~(b) The body designated pursuant to section 13 of this act to approve expenditures by the Las Vegas Metropolitan Police Department shall not approve the expenditure of the proceeds received by the School District pursuant to this section unless the expenditure:~~

~~(1) Is used to employ and equip additional school police officers;~~

~~(2) Conforms to all provisions of this act; and~~

~~(3) Will not replace or supplant existing funding to employ and equip school police officers.] (Deleted by amendment.)~~

Sec. 11. [Section 2 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 912, is hereby amended to read as follows:

~~Sec. 2. 1. The Legislature hereby finds and declares that:~~

~~[1.] (a) Nevada continues to be the fastest growing state in the nation, with the overwhelming majority of this population growth occurring in Clark County, which adds 6,000 to 7,000 new residents each month;~~

~~[2.] (b) The increase in the number of police officers to protect the residents of Clark County has not kept pace with the explosive growth in the numbers of those residents, so, while the nation as a whole averages 2.5 police officers for each 1,000 residents, the current ratio in Clark County is now only 1.7 police officers for each 1,000 residents;~~

~~[3.] (c) The crime rate in Clark County is increasing, and so is the time it takes for police officers to respond when a resident reports a crime, while the very real threat of terrorism means that police now must assume added responsibilities for homeland security;~~

~~[4.] (d) A majority of the voters in Clark County approved at the November 2, 2004, General Election Advisory Question No. 9, indicating their support for an increase in the sales tax of up to one half of 1 percent for the purpose of employing and equipping more police officers to protect the residents of Clark County;~~

~~[5.] (e) It is intended that 80 percent of any additional police officers employed and equipped pursuant to this act be assigned to uniform operations for marked patrol units in the community and for the control of traffic; and~~

~~[6.] (f) It is further intended that each police department that receives proceeds from any sales and use tax imposed pursuant to this act and allocated among the police departments within Clark County pursuant to section 9 of this act establish a program that promotes community~~

participation in protecting the residents of the community that includes, without limitation:

~~[(a)] (I) A written policy of the department that sets forth its position on providing law enforcement services oriented toward the involvement of residents of the community;~~

~~[(b)] (2) The provision of training for all police officers employed by the department that includes, without limitation, training related to:~~

~~[(1)] (I) Methods that may be used to analyze, respond to and solve problems commonly confronted by police officers in the community;~~

~~[(2)] (II) The cultural and racial diversity of the residents of the community;~~

~~[(3)] (III) The proper utilization of community resources, such as local housing authorities, public utilities and local public officials, that are available to assist in providing law enforcement services; and~~

~~[(4)] (IV) Issues concerning not only the prevention of crime, but also concerning improving the quality of life for the residents of the community; and~~

~~[(c)] (3) The formation of partnerships with the residents of the community and public and private agencies and organizations to address mutual concerns related to the provision of law enforcement services. †~~

~~7. A.~~

~~2. The Legislature hereby further finds and declares that:~~

~~(a) The Clark County School District is one of the largest school districts in the nation when measured either by enrollment or geographic area, and its enrollment of over 320,000 pupils generally ranks as the fifth largest school district by enrollment in the nation and its geographic area of almost 8,000 square miles generally ranks as the seventh largest school district by geographic area in the continental United States;~~

~~(b) A safe and secure environment in the public schools and other facilities in the Clark County School District is necessary and essential for the School District to fulfill its educational mission and successfully teach, instruct and educate the pupils enrolled in the School District;~~

~~(c) There are substantial dangers and threats to the safety of the public schools and other facilities in the Clark County School District, such as school violence, illegal weapons, illicit drugs and inappropriate and unlawful sexual conduct, that have become more frequent and severe, more difficult to police and more challenging in terms of providing effective and timely responses by the limited and overextended resources of the school police officers in the School District; and~~

~~(d) It is therefore necessary and essential for the protection of the safety of the public schools and other facilities in the Clark County School District to employ and equip additional school police officers in the School District as provided by this act.~~

~~3. The Legislature hereby further finds and declares that a general law cannot be made applicable to the purposes, objects, powers, rights, privileges, immunities, liabilities, duties and disabilities provided in this act because of [the] †~~

~~(a) The demographic, economic and geographic diversity of the local governments [of] and school districts in this State [the]; and~~

~~(b) The special and unique growth patterns, [occurring in Clark County and the special] financial conditions [experienced] and dangers and threats to the safety of the public in Clark County and the safety of the public schools and other facilities in the Clark County [related to]~~

~~School District, and the corresponding challenges in providing effective and timely police protection under those special and unique circumstances, which:~~

~~(1) Are not reasonably comparable to anywhere else in this State; and~~

~~(2) Create the ongoing need to employ and equip more [police officers; and~~

~~8. The]†~~

~~(I) Police officers for the protection of the safety of the public in Clark County, as the most populous county in this State; and~~

~~(II) School police officers for the protection of the safety of the public schools and other facilities in the Clark County School District, as the largest school district in this State in terms of enrollment and one of the largest school districts in the nation in terms of enrollment and geographic area.~~

~~4. The Legislature hereby further finds and declares that the powers, rights, privileges, immunities, liabilities, duties and disabilities provided in this act *must* comply in all respects with any requirement or limitation pertaining thereto and imposed by any constitutional provisions.]~~

~~(Deleted by amendment.)~~

Sec. 12. ~~[Section 3 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 914, is hereby amended to read as follows:~~

~~— Sec. 3. Except as otherwise provided in this act or unless the context otherwise requires, terms used or referred to in this act have the meanings ascribed to them in chapter 374 of NRS, as from time to time amended, but the definitions in sections 4 to [8.] 8.5, inclusive, of this act, unless the context otherwise requires, govern the construction of this act.]~~ **(Deleted by amendment.)**

Sec. 13. ~~[Section 9 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 914, is hereby amended to read as follows:~~

~~— Sec. 9. 1. The Board may enact an ordinance imposing a local sales and use tax pursuant to this act. If the Board enacts or has enacted such an ordinance, the proceeds received from the tax authorized pursuant to this section must be used to employ and equip additional [police] †~~

~~— (a) Police officers for the Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan Police Department, Mesquite Police Department and North Las Vegas Police Department.~~

~~— (b) School police officers for the Clark County School District pursuant to section 12.5 of this act.~~

~~2. Before enacting such an ordinance, the Board shall hold a public hearing to present its plan for implementing the local sales and use tax.~~

~~3. The proceeds received from the tax authorized pursuant to this section, including interest and other income earned thereon, must be:~~

~~(a) Allocated as follows:~~

~~(1) Subject to the limitations set forth in section 12.5 of this act, among the police departments within the County in the same ratio that the population served by each department bears to the total population of the County. As used in this [paragraph.] subparagraph, "population" means the estimated annual population determined pursuant to NRS 360.283.~~

~~(2) To the Clark County School District pursuant to section 12.5 of this act.~~

~~— (b) Used only as approved pursuant to section 12.5 or 13 of this act and only for the purposes set forth in this section or section 12.5 of this act unless the Legislature changes the use. [The]~~

~~— 4. If the Board wants to change the uses for the proceeds received from the tax and allocated among the police departments within the County, the Board shall, before submitting to the Legislature any request to change the uses for [the] such proceeds received from the tax, submit an advisory question to the voters of the County pursuant to NRS 295.230, asking whether the uses for [the] such proceeds received from the tax should be so changed. The Board shall not submit such a request to the Legislature if a majority of the voters in the County disapprove the proposed change. (Deleted by amendment.)~~

Sec. 14. ~~[Section 13 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, as amended by chapter 497, Statutes of Nevada 2011, at page 3158, is hereby amended to read as follows:~~

~~— Sec. 13. 1. A police department shall not expend proceeds received from any sales and use tax imposed pursuant to this act and allocated among the police departments within the County pursuant to section 9 of this act unless the expenditure has been approved by the body designated pursuant to this section for the approval of expenditures of that police department. The body designated pursuant to this section must approve the expenditure of the proceeds by the police department if it determines that:~~

~~— (a) The proposed use of the money conforms to all provisions of this act; and~~

~~— (b) The proposed use will not replace or supplant existing funding for the police department.~~

~~— 2. The body designated to approve an expenditure for:~~

~~— (a) The Boulder City Police Department is the City Council of the City of Boulder City;~~

~~— (b) The Henderson Police Department is the City Council of the City of Henderson;~~

~~— (c) The Las Vegas Metropolitan Police Department is the Metropolitan Police Committee on Fiscal Affairs;~~

~~— (d) The Mesquite Police Department is the City Council of the City of Mesquite; and~~

~~— (e) The North Las Vegas Police Department is the City Council of the City of North Las Vegas.~~

~~— 3. In determining that a proposed use meets the requirement set forth in paragraph (b) of subsection 1, a body designated pursuant to subsection 2 must find that either:~~

~~— (a) The amount approved for expenditure by the body for the fiscal year for the support of the police department, not including any money received or expended pursuant to this act, is equal to or greater than the amount approved for expenditure in the immediately preceding fiscal year for the support of the police department; or~~

~~— (b) The amount approved for expenditure by the body for the fiscal year for the support of the police department, not including any money received or expended pursuant to this act, is less than the amount approved for expenditure in the immediately preceding fiscal year for the support of the police department and the body projects a decrease in its receipt of revenue in that fiscal year from consolidated taxes and property taxes of more than 2 percent from its base fiscal year.~~

1 ~~4. If a body designated pursuant to subsection 2 makes a finding~~
2 ~~pursuant to subsection 3, the body shall adopt a resolution setting forth the~~
3 ~~finding and the reasons therefor. If the finding is made pursuant to~~
4 ~~paragraph (b) of subsection 3, the finding must include, without limitation,~~
5 ~~all facts supporting the projection of a decrease in revenue.~~

6 ~~5. If a body designated pursuant to subsection 2 does not make a~~
7 ~~finding pursuant to subsection 3 for a fiscal year on or before July 1 of that~~
8 ~~fiscal year, the body shall retain the proceeds received for that fiscal year~~
9 ~~from any sales and use tax imposed pursuant to this act *and allocated*~~
10 ~~*among the police departments within the County pursuant to section 9 of*~~
11 ~~*this act* in the special revenue fund created by the body pursuant to section~~
12 ~~17 of this act for use pursuant to this section. Any other body designated~~
13 ~~pursuant to subsection 2 which makes a finding pursuant to subsection 3 for~~
14 ~~that fiscal year may apply to the County Treasurer requesting approval for~~
15 ~~the use by the police department for which the other body approves~~
16 ~~expenditures of any portion of those proceeds in accordance with the~~
17 ~~provisions of this section.~~

18 ~~6. The County Treasurer, upon receiving a request pursuant to~~
19 ~~subsection 5 and proper documentation of compliance with the provisions~~
20 ~~of this section, shall provide written notice to the designated body which~~
21 ~~failed to make a finding pursuant to subsection 3 that it is required to~~
22 ~~transfer from the special revenue fund created by the body pursuant to~~
23 ~~section 17 of this act to the County Treasurer such amount of the proceeds~~
24 ~~received for that fiscal year from any sales and use tax imposed pursuant to~~
25 ~~this act *and allocated among the police departments within the County*~~
26 ~~*pursuant to section 9 of this act*, as approved by the County Treasurer for~~
27 ~~use by the designated body that submitted the request.~~

28 ~~7. Notwithstanding the provisions of subsection 3 of section 17 of this~~
29 ~~act, a designated body that receives written notice from the County~~
30 ~~Treasurer pursuant to subsection 6 shall transfer all available required~~
31 ~~money to the County Treasurer as soon as practicable following its receipt~~
32 ~~of any portion of the proceeds. Upon receipt of the money, the County~~
33 ~~Treasurer shall transfer the money to the designated body that submitted the~~
34 ~~request, which shall deposit the money in the special revenue fund created~~
35 ~~by that designated body pursuant to section 17 of this act.~~

36 ~~8. As used in this section, "base fiscal year" means, with respect to a~~
37 ~~body designated pursuant to subsection 2, Fiscal Year 2009-2010, except~~
38 ~~that:~~

39 ~~(a) If, in any subsequent fiscal year, the amount approved for~~
40 ~~expenditure by the body for that subsequent fiscal year for the support of~~
41 ~~the police department, not including any money received or expended~~
42 ~~pursuant to this act, exceeds by more than 2 percent the amount approved~~
43 ~~for expenditure in Fiscal Year 2009-2010, the base fiscal year for that body~~
44 ~~becomes the most recent of such subsequent fiscal years.~~

45 ~~(b) If the base fiscal year is revised pursuant to paragraph (a) and, in~~
46 ~~any subsequent fiscal year, the amount approved for expenditure by the~~
47 ~~body for that subsequent fiscal year for the support of the police~~
48 ~~department, not including any money received or expended pursuant to this~~
49 ~~act, is equal to or less than the amount approved for expenditure in Fiscal~~
50 ~~Year 2009-2010, the base fiscal year for that body becomes Fiscal Year~~
51 ~~2009-2010 but is subject to subsequent revision pursuant to paragraph (a).]~~

52 ~~(Deleted by amendment.)~~

1 **Sec. 15.** ~~[Section 13.3 of the Clark County Sales and Use Tax Act of 2005,~~
2 ~~being chapter 249, Statutes of Nevada 2005, as added by chapter 1, Statutes of~~
3 ~~Nevada 2013, 27th Special Session, at page 2, is hereby amended to read as~~
4 ~~follows:~~

5 ~~— Sec. 13.3. 1. The provisions of paragraph (b) of subsection 1 and~~
6 ~~subsections 3 to 8, inclusive, of section 13 of this act do not apply to any~~
7 ~~expenditure of proceeds received from any sales and use tax imposed~~
8 ~~pursuant to this act on or after July 1, 2013, but before July 1, 2016 [;], and~~
9 ~~allocated among the police departments within the County pursuant to~~
10 ~~section 9 of this act.~~

11 ~~— 2. In addition to the requirements of section 13.5 of this act:~~

12 ~~— (a) The periodic reports required by that section must include, with~~
13 ~~respect to the period covered by the report, a separate detailed description~~
14 ~~of the expenditure of any proceeds received from the sales and use tax~~
15 ~~imposed pursuant to this act and allocated among the police departments~~
16 ~~within the County pursuant to section 9 of this act as a result of the~~
17 ~~provisions of subsection 1; and~~

18 ~~— (b) A governing body that is required to submit a report pursuant to~~
19 ~~section 13.5 of this act shall submit a copy of the separate detailed~~
20 ~~description required by paragraph (a) for the period covered by the report to~~
21 ~~the Director of the Legislative Counsel Bureau for transmittal to the Interim~~
22 ~~Finance Committee on or before the date by which the governing body is~~
23 ~~required to submit the report for that period to the Department pursuant to~~
24 ~~section 13.5 of this act.] (Deleted by amendment.)~~

25 **Sec. 16.** ~~[Section 13.5 of the Clark County Sales and Use Tax Act of 2005,~~
26 ~~being chapter 249, Statutes of Nevada 2005, as amended by chapter 497, Statutes of~~
27 ~~Nevada 2011, at page 3160, is hereby amended to read as follows:~~

28 ~~— Sec. 13.5. 1. Any governing body that has approved expenditures~~
29 ~~pursuant to section 12.5 or 13 of this act shall submit to the Department the~~
30 ~~periodic reports required pursuant to this section and such other information~~
31 ~~relating to the provisions of this act as may be requested by the Department.~~

32 ~~— 2. The reports required pursuant to this section must be submitted:~~

33 ~~— (a) On or before:~~

34 ~~— (1) February 15 for the 3 month period ending on the immediately~~
35 ~~preceding December 31;~~

36 ~~— (2) May 15 for the 3 month period ending on the immediately~~
37 ~~preceding March 31;~~

38 ~~— (3) August 15 for the 3 month period ending on the immediately~~
39 ~~preceding June 30; and~~

40 ~~— (4) November 15 for the 3 month period ending on the~~
41 ~~immediately preceding September 30; and~~

42 ~~— (b) On or before August 15 for the 12 month period ending on the~~
43 ~~immediately preceding June 30.~~

44 ~~— 3. Each report must be submitted on a form provided by the~~
45 ~~Department and include, with respect to the period covered by the report:~~

46 ~~— (a) The total proceeds received by the respective police department or~~
47 ~~the Clark County School District, as applicable, from the sales and use tax~~
48 ~~imposed pursuant to this act. [;]~~

49 ~~— (b) A detailed description of the use of the proceeds, including, without~~
50 ~~limitation:~~

51 ~~— (1) The total expenditures made by the respective police~~
52 ~~department or the Clark County School District, as applicable, from the~~
53 ~~sales and use tax imposed pursuant to this act. [;]~~

~~(2) The total number of police officers hired by the police department [and] or the total number of school police officers hired by the Clark County School District, as applicable, the number of those officers that are filling authorized, funded positions for new officers [.] within the respective police department or the Clark County School District, as applicable, and demographic information regarding those officers reported in a manner consistent with the current policies of the respective police department or the Clark County School District, as applicable, concerning the reporting of such information.~~

~~(3) A detailed analysis of the manner in which each expenditure:~~

~~(I) Conforms to all provisions of this act; and~~

~~(II) Does not replace or supplant funding which existed before October 1, 2005, for the police department [.] and] or which existed before July 1, 2019, for school police officers for the Clark County School District, as applicable.~~

~~(c) Any other information required to complete the form for the report. The Department may review and investigate the reports submitted pursuant to this section and the expenditure of any proceeds pursuant to section 12.5 or 13 of this act.] (Deleted by amendment.)~~

Sec. 17. ~~[Section 14 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, as amended by chapter 387, Statutes of Nevada 2009, at page 2097, is hereby amended to read as follows:~~

~~— Sec. 14. 1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to the County pursuant to this act must be paid to the Department in the form of remittances payable to the Department.~~

~~— 2. The Department shall deposit the payments with the State Treasurer for credit to the Sales and Use Tax Account in the State General Fund.~~

~~— 3. [The] Except as otherwise provided in section 12.5 of this act, the State Controller, acting upon the collection data furnished by the Department, shall monthly:~~

~~(a) Transfer from the Sales and Use Tax Account to the appropriate account in the State General Fund 1.75 percent of all fees, taxes, interest and penalties collected pursuant to this act during the preceding month as compensation to the State for the cost of collecting the tax.~~

~~(b) Determine the amount equal to all fees, taxes, interest and penalties collected in or for the County pursuant to this act during the preceding month, less the amount transferred to the State General Fund pursuant to paragraph (a).~~

~~(c) Transfer the amount determined pursuant to paragraph (b) to the Intergovernmental Fund and remit the money to the County Treasurer.] (Deleted by amendment.)~~

Sec. 18. ~~[Section 15 of the Clark County Sales and Use Tax Act of 2005, being chapter 249, Statutes of Nevada 2005, at page 916, is hereby amended to read as follows:~~

~~— Sec. 15. The Department may redistribute any proceeds received from the tax, interest or penalty collected pursuant to this act which is determined to be improperly distributed [.] to the respective police departments within the County or the Clark County School District, but no such redistribution may be made as to amounts originally distributed more than 6 months before the date on which the Department obtains knowledge of the improper distribution.] (Deleted by amendment.)~~

1 **Sec. 19.** ~~[Section 16 of the Clark County Sales and Use Tax Act of 2005,~~
 2 ~~being chapter 249, Statutes of Nevada 2005, at page 917, is hereby amended to read~~
 3 ~~as follows:~~

4 ~~Sec. 16. 1. The County Treasurer shall deposit money received~~
 5 ~~from the State Controller pursuant to [paragraph (c) of subsection 2 of]~~
 6 ~~section 12.5 or 14 of this act into the County Treasury for credit to a fund~~
 7 ~~created for the use of the proceeds received from the tax authorized by this~~
 8 ~~act.~~

9 ~~2. The fund of the County created for the use of the proceeds received~~
 10 ~~from the tax authorized by this act must be accounted for as a separate fund~~
 11 ~~and not as a part of any other fund.~~

12 ~~3. The County Treasurer upon receipt of the money remitted to him or~~
 13 ~~her pursuant to this section shall distribute it to the appropriate accounts in~~
 14 ~~accordance with the allotments established pursuant to section 9 or 12.5 of~~
 15 ~~this act.] (Deleted by amendment.)~~

16 **Sec. 20.** ~~[Section 17 of the Clark County Sales and Use Tax Act of 2005,~~
 17 ~~being chapter 249, Statutes of Nevada 2005, at page 917, is hereby amended to read~~
 18 ~~as follows:~~

19 ~~Sec. 17. 1. To carry out the provisions of this act:~~

20 ~~(a) The City Treasurers of Boulder City, Henderson, Mesquite and~~
 21 ~~North Las Vegas and the Las Vegas Metropolitan Police Department shall~~
 22 ~~deposit the money received from the County Treasurer pursuant to~~
 23 ~~[subsection 3 of] section 16 of this act into a special revenue fund created for~~
 24 ~~the use of the proceeds received from the tax authorized by this act [.]~~
 25 ~~and allocated among the police departments within the County pursuant~~
 26 ~~to section 9 of this act.~~

27 ~~(b) If, pursuant to NRS 387.170, the Board of Trustees:~~

28 ~~(1) Has elected to establish and administer a separate account as~~
 29 ~~the County School District Fund pursuant to NRS 354.603, the Board of~~
 30 ~~Trustees shall:~~

31 ~~(I) Create a special revenue fund for the use of the proceeds~~
 32 ~~received from the tax authorized by this act and allocated to the Clark~~
 33 ~~County School District pursuant to section 12.5 of this act; and~~

34 ~~(II) Deposit the money received from the County Treasurer~~
 35 ~~pursuant to section 16 of this act into the special revenue fund.~~

36 ~~(2) Has not elected to establish and administer a separate~~
 37 ~~account as the County School District Fund pursuant to NRS 354.603,~~
 38 ~~the County Treasurer shall:~~

39 ~~(I) Create a special revenue fund for the use of the proceeds~~
 40 ~~received from the tax authorized by this act and allocated to the School~~
 41 ~~District pursuant to section 12.5 of this act; and~~

42 ~~(II) Deposit the money received by the County Treasurer~~
 43 ~~pursuant to section 16 of this act into the special revenue fund.~~

44 ~~2. Each special revenue fund created for the use of the proceeds~~
 45 ~~received from the tax authorized by this act pursuant to subsection 1 must~~
 46 ~~be accounted for as a separate fund and not as a part of any other fund.~~

47 ~~3. Interest earned on a special revenue fund created pursuant to~~
 48 ~~subsection 1 must be credited to the fund. The money in each such fund~~
 49 ~~must remain in the fund and must not revert to the County Treasury or the~~
 50 ~~County School District Fund, as applicable, at the end of any fiscal year.]~~

51 ~~(Deleted by amendment.)~~

1 **Sec. 21.** ~~[Section 20 of the Clark County Sales and Use Tax Act of 2005,~~
2 ~~being chapter 249, Statutes of Nevada 2005, at page 917, is hereby amended to read~~
3 ~~as follows:~~

4 ~~— Sec. 20. In a proceeding arising from an ordinance imposing a tax~~
5 ~~pursuant to this act, the Department may act for and on behalf of the~~
6 ~~County [.] or the Clark County School District, as appropriate for the~~
7 ~~proceeding.] (Deleted by amendment.)~~

8 **Sec. 22.** ~~[Section 21 of the Clark County Sales and Use Tax Act of 2005,~~
9 ~~being chapter 249, Statutes of Nevada 2005, at page 917, is hereby amended to read~~
10 ~~as follows:~~

11 ~~— Sec. 21. 1. The powers conferred by this act are in addition and~~
12 ~~supplemental to, and not in substitution for, the powers conferred by any~~
13 ~~other law and the limitations imposed by this act do not affect the powers~~
14 ~~conferred by any other law.~~

15 ~~— 2. This act must not be construed to prevent the exercise of any power~~
16 ~~granted by any other law to the County or the Clark County School~~
17 ~~District, as applicable, or any officer, agent or employee of the County [.]~~
18 ~~or the Clark County School District, as applicable.~~

19 ~~— 3. This act must not be construed to repeal or otherwise affect any~~
20 ~~other law or part thereof [.], except that if there is any conflict between the~~
21 ~~specific provisions of this act and the general provisions of any other law~~
22 ~~or part thereof, the specific provisions of this act control.~~

23 ~~— 4. This act is intended to provide a separate method of accomplishing~~
24 ~~the objectives of the act, but not an exclusive method.~~

25 ~~— 5. If any provision of this act, or application thereof to any person,~~
26 ~~thing or circumstance, is held invalid, the invalidity shall not affect the~~
27 ~~provisions or application of this act which can be given effect without the~~
28 ~~invalid provision or application, and to this end the provisions of this act~~
29 ~~are declared to be severable.] (Deleted by amendment.)~~

30 **Sec. 23.** ~~[Section 23 of chapter 249, Statutes of Nevada 2005, at page 917, is~~
31 ~~hereby amended to read as follows:~~

32 ~~— Sec. 23. [1.] This act becomes effective:~~

33 ~~— [(a)] 1. Upon passage and approval for the purposes of enacting~~
34 ~~ordinances and performing any other preparatory administrative tasks that~~
35 ~~are necessary to carry out the provisions of this act; and~~

36 ~~— [(b)] 2. On October 1, 2005, for all other purposes.~~

37 ~~— [2. This act expires by limitation on October 1, 2025.] (Deleted by~~
38 ~~amendment.)~~

39 **Sec. 24.** ~~[Section 23 of chapter 545, Statutes of Nevada 2007, at page 3428,~~
40 ~~is hereby amended to read as follows:~~

41 ~~— Sec. 23. 1. This section and sections 3 to 22, inclusive, of this act~~
42 ~~become effective:~~

43 ~~— (a) Upon passage and approval for the purposes of enacting ordinances~~
44 ~~and performing any other preparatory administrative tasks that are~~
45 ~~necessary to carry out the provisions of this act; and~~

46 ~~— (b) On October 1, 2007, for all other purposes.~~

47 ~~— 2. Sections 1 and 2 of this act become effective on October 1, 2007,~~
48 ~~[, and expire by limitation on October 1, 2025.]~~

49 ~~— 3. Sections 3 to 22, inclusive, of this act expire by limitation on~~
50 ~~October 1, 2027.] (Deleted by amendment.)~~

1 **Sec. 25.** ~~[Section 28 of chapter 387, Statutes of Nevada 2009, at page 2104,~~
 2 ~~is hereby amended to read as follows:~~

3 ~~— Sec. 28. 1. This section and sections 4, 18 and 27 of this act~~
 4 ~~become effective upon passage and approval.~~

5 ~~— 2. Sections 2, 3, 5, 6, 7, 9, 11 to 16, inclusive, and 19 to 26, inclusive,~~
 6 ~~of this act become effective on July 1, 2009.~~

7 ~~— 3. Section 17 of this act becomes effective on July 1, 2011.~~

8 ~~— 4. [Section 20 of this act expires by limitation on September 30, 2025.~~

9 ~~— 5.] Section 25 of this act expires by limitation on September 30, 2027.~~

10 ~~[6.] 5. Sections 7 and 9 of this act expire by limitation on September~~
 11 ~~30, 2029.~~

12 ~~— [7.] 6. Sections 8 and 10 of this act become effective on October 1,~~
 13 ~~2029.] (Deleted by amendment.)~~

14 **Sec. 26.** ~~[Section 3.5 of chapter 1, Statutes of Nevada 2013, 27th Special~~
 15 ~~Session, at page 3, is hereby amended to read as follows:~~

16 ~~— Sec. 3.5. 1. If the increase in the rate of the tax authorized by~~
 17 ~~section 3 of this act is enacted pursuant to that section, the County~~
 18 ~~Treasurer of Clark County shall not make any allotment to a police~~
 19 ~~department pursuant to section 9 of the Clark County Sales and Use Tax~~
 20 ~~Act of 2005 of any portion of the proceeds of the increase allocated among~~
 21 ~~the police departments within Clark County pursuant to section 9 of the~~
 22 ~~Clark County Sales and Use Tax Act of 2005, unless the County Treasurer~~
 23 ~~is satisfied that the police department will meet the requirements of~~
 24 ~~subsection 1 of section 3.7 of this act.~~

25 ~~— 2. If the County Treasurer determines pursuant to subsection 1 that an~~
 26 ~~allotment will not be made to a police department, any other police~~
 27 ~~department may apply to the County Treasurer requesting approval for the~~
 28 ~~use by the requesting police department of the unused allotment. If the~~
 29 ~~County Treasurer is satisfied that the requesting police department will~~
 30 ~~meet the requirements of subsection 1 of section 3.7 of this act, the County~~
 31 ~~Treasurer shall make the requested allotment to the requesting police~~
 32 ~~department.] (Deleted by amendment.)~~

33 **Sec. 27.** ~~[Section 3.7 of chapter 1, Statutes of Nevada 2013, 27th Special~~
 34 ~~Session, at page 3, is hereby amended to read as follows:~~

35 ~~— Sec. 3.7. 1. A police department shall not expend any portion of an~~
 36 ~~allotment made to it by the County Treasurer pursuant to section 3.5 of this~~
 37 ~~act to employ and equip additional police officers unless:~~

38 ~~— (a) The police department employs and equips an equal number of~~
 39 ~~police officers in unfilled budgeted positions for police officers using~~
 40 ~~money other than the proceeds of the increase in the rate of the tax~~
 41 ~~authorized by section 3 of this act [;] and allocated among the police~~
 42 ~~departments within Clark County pursuant to section 9 of the Clark~~
 43 ~~County Sales and Use Tax Act of 2005; or~~

44 ~~— (b) If, based on the number of budgeted positions for police officers in~~
 45 ~~the police department for the 2013-2014 fiscal year, the police department~~
 46 ~~does not have a sufficient number of unfilled budgeted positions for police~~
 47 ~~officers to match all of the positions that are available for funding with the~~
 48 ~~proceeds of the increase in the rate of the tax authorized by section 3 of this~~
 49 ~~act [;] and allocated among the police departments within Clark County~~
 50 ~~pursuant to section 9 of the Clark County Sales and Use Tax Act of 2005,~~
 51 ~~the police department applies for and is granted a waiver from the~~
 52 ~~requirements of paragraph (a) by the Committee on Local Government~~
 53 ~~Finance.~~

~~2. The Committee on Local Government Finance shall, on or before September 1 of each year, submit a report to the Legislative Commission that sets forth the number of waivers granted by the Committee pursuant to this section during the immediately preceding fiscal year and the reasons for each such waiver. (Deleted by amendment.)~~

Sec. 28. ~~[Section 4 of chapter 1, Statutes of Nevada 2013, 27th Special Session, at page 3, is hereby amended to read as follows:~~

~~Sec. 4. This act becomes effective upon passage and approval. [and expires by limitation on October 1, 2025.] (Deleted by amendment.)~~

Sec. 29. ~~[. There is hereby appropriated from the State General Fund to the School Safety Account the sum of \$2,500,000 for the Fiscal Year 2019-2020.~~

~~2. The Department of Education shall transfer money from the appropriation made by subsection 1 to school districts and charter schools for block grants for contract or employee social workers or other licensed mental health workers in schools with identified needs. The money must not be used for administrative expenditures of the Department of Education.~~

~~3. For purposes of the allocations of sums for the block grant program described in subsection 2, eligible licensed social workers or other mental health workers include the following:~~

- ~~(a) Licensed Clinical Social Worker;~~
- ~~(b) Social Worker;~~
- ~~(c) Social Worker Intern with Supervision;~~
- ~~(d) Clinical Psychologist;~~
- ~~(e) Psychologist Intern with Supervision;~~
- ~~(f) Marriage and Family Therapist;~~
- ~~(g) Mental Health Counselor;~~
- ~~(h) Community Health Worker;~~
- ~~(i) School Based Health Centers; and~~
- ~~(j) Licensed Nurse.~~

~~4. The money appropriated by subsection 1 must be expended in accordance with NRS 353.150 to 353.246, inclusive, concerning the allotment, transfer, work program and budget. Transfers to and allotments from must be allowed and made in accordance with NRS 353.215 to 353.225, inclusive, after separate consideration of the merits of each request.~~

~~5. Any remaining balance of the transfer made by subsection 2 for Fiscal Year 2019-2020 may be carried forward for Fiscal Year 2020-2021, must not be committed for expenditure after June 30, 2021, and does not revert to the State General Fund. (Deleted by amendment.)~~

Sec. 30. ~~[. There is hereby appropriated from the State General Fund to the School Safety Account the following sums:~~

For the Fiscal Year 2019-2020.....	\$1,500,000
For the Fiscal Year 2020-2021.....	\$4,000,000

~~2. The Department of Education shall transfer from the appropriation made by subsection 1 to provide grants to public schools to employ and equip school resource officers or school police officers in schools with identified needs on the basis of data relating to school discipline, violence, climate and vulnerability and the ability of the public school to hire school resource officers or school police officers. The money must not be used for administrative expenditures of the Department of Education.~~

~~3. The money transferred pursuant to subsection 2:~~

- ~~(a) Must be accounted for separately from any other money received by the school districts and charter schools of this State and used only for the purposes specified in subsection 2.~~

~~(b) May not be used to settle or arbitrate disputes between a recognized organization representing employees of a school district and the school district, or to settle any negotiations.~~

~~(c) May not be used to adjust the district-wide schedules of salaries and benefits of the employees of a school district.~~

~~4. Any remaining balance of the sums transferred by subsection 1 for Fiscal Year 2019-2020 and Fiscal Year 2020-2021 must not be committed for expenditure after June 30 of each fiscal year and must be reverted to the State General Fund on or before September 18, 2020, and September 17, 2021, for each fiscal year respectively.] (Deleted by amendment.)~~

Sec. 30.1. NRS 219A.140 is hereby amended to read as follows:

219A.140 1. To be eligible to serve on the Youth Legislature, a person:

(a) Must be:

(1) A resident of the senatorial district of the Senator who appoints him or her;

(2) Enrolled in a public school or private school located in the senatorial district of the Senator who appoints him or her; or

(3) A homeschooled child ~~[for opt in child]~~ who is otherwise eligible to be enrolled in a public school in the senatorial district of the Senator who appoints him or her;

(b) Except as otherwise provided in subsection 3 of NRS 219A.150, must be:

(1) Enrolled in a public school or private school in this State in grade 9, 10 or 11 for the first school year of the term for which he or she is appointed; or

(2) A homeschooled child ~~[for opt in child]~~ who is otherwise eligible to enroll in a public school in this State in grade 9, 10 or 11 for the first school year of the term for which he or she is appointed; and

(c) Must not be related by blood, adoption or marriage within the third degree of consanguinity or affinity to the Senator who appoints him or her or to any member of the Assembly who collaborated to appoint him or her.

2. If, at any time, a person appointed to the Youth Legislature changes his or her residency or changes his or her school of enrollment in such a manner as to render the person ineligible under his or her original appointment, the person shall inform the Board, in writing, within 30 days after becoming aware of such changed facts.

3. A person who wishes to be appointed or reappointed to the Youth Legislature must submit an application on the form prescribed pursuant to subsection 4 to the Senator of the senatorial district in which the person resides, is enrolled in a public school or private school or, if the person is a homeschooled child, ~~[for opt in child]~~ the senatorial district in which he or she is otherwise eligible to be enrolled in a public school. A person may not submit an application to more than one Senator in a calendar year.

4. The Board shall prescribe a form for applications submitted pursuant to this section, which must require the signature of the principal of the school in which the applicant is enrolled or, if the applicant is a homeschooled child, ~~[for opt in child]~~ the signature of a member of the community in which the applicant resides other than a relative of the applicant.

Sec. 30.15. NRS 219A.150 is hereby amended to read as follows:

219A.150 1. A position on the Youth Legislature becomes vacant upon:

(a) The death or resignation of a member.

(b) The absence of a member for any reason from:

(1) Two meetings of the Youth Legislature, including, without limitation, meetings conducted in person, meetings conducted by teleconference, meetings conducted by videoconference and meetings conducted by other electronic means;

1 (2) Two activities of the Youth Legislature;

2 (3) Two event days of the Youth Legislature; or

3 (4) Any combination of absences from meetings, activities or event days of
4 the Youth Legislature, if the combination of absences therefrom equals two or
5 more,

6 ↪ unless the absences are, as applicable, excused by the Chair or Vice Chair of the
7 Board.

8 (c) A change of residency or a change of the school of enrollment of a member
9 which renders that member ineligible under his or her original appointment.

10 2. In addition to the provisions of subsection 1, a position on the Youth
11 Legislature becomes vacant if:

12 (a) A member of the Youth Legislature graduates from high school or
13 otherwise ceases to attend public school or private school for any reason other than
14 to become a homeschooled child ~~for opt in child~~;

15 (b) A member of the Youth Legislature who is a homeschooled child ~~for opt in~~
16 ~~child~~ completes an educational plan of instruction for grade 12 or otherwise ceases
17 to be a homeschooled child ~~for opt in child~~ for any reason other than to enroll in a
18 public school or private school.

19 3. A vacancy on the Youth Legislature must be filled:

20 (a) For the remainder of the unexpired term in the same manner as the original
21 appointment, except that, if the remainder of the unexpired term is less than 1 year,
22 the member of the Senate who made the original appointment may appoint a person
23 who:

24 (1) Is enrolled in a public school or private school in this State in grade 12
25 or who is a homeschooled child ~~for opt in child~~ who is otherwise eligible to enroll
26 in a public school in this State in grade 12; and

27 (2) Satisfies the qualifications set forth in paragraphs (a) and (c) of
28 subsection 1 of NRS 219A.140.

29 (b) Insofar as is practicable, within 30 days after the date on which the vacancy
30 occurs.

31 4. As used in this section, "event day" means any single calendar day on
32 which an official, scheduled event of the Youth Legislature is held, including,
33 without limitation, a course of instruction, a course of orientation, a meeting, a
34 seminar or any other official, scheduled activity.

35 **Sec. 30.2. NRS 385.007 is hereby amended to read as follows:**

36 385.007 As used in this title, unless the context otherwise requires:

37 1. "Achievement charter school" means a public school operated by a charter
38 management organization, as defined in NRS 388B.020, an educational
39 management organization, as defined in NRS 388B.030, or other person pursuant to
40 a contract with the Achievement School District pursuant to NRS 388B.210 and
41 subject to the provisions of chapter 388B of NRS.

42 2. "Department" means the Department of Education.

43 3. "English learner" has the meaning ascribed to it in 20 U.S.C. § 7801(20).

44 4. "Homeschooled child" means a child who receives instruction at home and
45 who is exempt from compulsory attendance pursuant to NRS 392.070 ~~for opt in child~~
46 ~~not include an opt in child~~;

47 5. "Local school precinct" has the meaning ascribed to it in NRS 388G.535.

48 6. ~~["Opt in child" means a child for whom an education savings account has
49 been established pursuant to NRS 353B.850, who is not enrolled full time in a
50 public or private school and who receives all or a portion of his or her instruction
51 from a participating entity, as defined in NRS 353B.750.~~

52 ~~7.]~~ "Public schools" means all kindergartens and elementary schools, junior
53 high schools and middle schools, high schools, charter schools and any other

1 schools, classes and educational programs which receive their support through
 2 public taxation and, except for charter schools, whose textbooks and courses of
 3 study are under the control of the State Board.

4 ~~7.~~ 7. “School bus” has the meaning ascribed to it in NRS 484A.230.

5 ~~8.~~ 8. “State Board” means the State Board of Education.

6 ~~9.~~ 9. “University school for profoundly gifted pupils” has the meaning
 7 ascribed to it in NRS 388C.040.

8 **Sec. 30.25. NRS 385B.060 is hereby amended to read as follows:**

9 385B.060 1. The Nevada Interscholastic Activities Association shall adopt
 10 rules and regulations in the manner provided for state agencies by chapter 233B of
 11 NRS as may be necessary to carry out the provisions of this chapter. The
 12 regulations must include provisions governing the eligibility and participation of
 13 homeschooled children ~~and opt-in children~~ in interscholastic activities and events.
 14 In addition to the regulations governing eligibility, ~~f~~

15 ~~(a) A~~ a homeschooled child who wishes to participate must have on file with
 16 the school district in which the child resides a current notice of intent of a
 17 homeschooled child to participate in programs and activities pursuant to NRS
 18 388D.070.

19 ~~(b) An opt-in child who wishes to participate must have on file with the school~~
 20 ~~district in which the child resides a current notice of intent of an opt-in child to~~
 21 ~~participate in programs and activities pursuant to NRS 388D.140.]~~

22 2. The Nevada Interscholastic Activities Association shall adopt regulations
 23 setting forth:

24 (a) The standards of safety for each event, competition or other activity
 25 engaged in by a spirit squad of a school that is a member of the Nevada
 26 Interscholastic Activities Association, which must substantially comply with the
 27 spirit rules of the National Federation of State High School Associations, or its
 28 successor organization; and

29 (b) The qualifications required for a person to become a coach of a spirit
 30 squad.

31 3. If the Nevada Interscholastic Activities Association intends to adopt, repeal
 32 or amend a policy, rule or regulation concerning or affecting homeschooled
 33 children, the Association shall consult with the Northern Nevada Homeschool
 34 Advisory Council and the Southern Nevada Homeschool Advisory Council, or their
 35 successor organizations, to provide those Councils with a reasonable opportunity
 36 to submit data, opinions or arguments, orally or in writing, concerning the proposal or
 37 change. The Association shall consider all written and oral submissions respecting
 38 the proposal or change before taking final action.

39 4. As used in this section, “spirit squad” means any team or other group of
 40 persons that is formed for the purpose of:

41 (a) Leading cheers or rallies to encourage support for a team that participates in
 42 a sport that is sanctioned by the Nevada Interscholastic Activities Association; or

43 (b) Participating in a competition against another team or other group of
 44 persons to determine the ability of each team or group of persons to engage in an
 45 activity specified in paragraph (a).

46 **Sec. 30.3. NRS 385B.150 is hereby amended to read as follows:**

47 385B.150 1. A homeschooled child must be allowed to participate in
 48 interscholastic activities and events in accordance with the regulations adopted by
 49 the Nevada Interscholastic Activities Association pursuant to NRS 385B.060 if a
 50 notice of intent of a homeschooled child to participate in programs and activities is
 51 filed for the child with the school district in which the child resides for the current
 52 school year pursuant to NRS 388D.070.

~~2. [An opt-in child must be allowed to participate in interscholastic activities and events in accordance with the regulations adopted by the Nevada Interscholastic Activities Association pursuant to NRS 385B.060 if a notice of intent of an opt-in child to participate in programs and activities is filed for the child with the school district in which the child resides for the current school year pursuant to NRS 388D.140.~~

~~2.]~~ The provisions of this chapter and the regulations adopted pursuant thereto that apply to pupils enrolled in public schools who participate in interscholastic activities and events apply in the same manner to homeschooled children ~~and opt-in children~~ who participate in interscholastic activities and events, including, without limitation, provisions governing:

- (a) Eligibility and qualifications for participation;
- (b) Fees for participation;
- (c) Insurance;
- (d) Transportation;
- (e) Requirements of physical examination;
- (f) Responsibilities of participants;
- (g) Schedules of events;
- (h) Safety and welfare of participants;
- (i) Eligibility for awards, trophies and medals;
- (j) Conduct of behavior and performance of participants; and
- (k) Disciplinary procedures.

Sec. 30.35. NRS 385B.160 is hereby amended to read as follows:

385B.160 No challenge may be brought by the Nevada Interscholastic Activities Association, a school district, a public school or a private school, a parent or guardian of a pupil enrolled in a public school or a private school, a pupil enrolled in a public school or private school, or any other entity or person claiming that an interscholastic activity or event is invalid because homeschooled children ~~for opt-in children~~ are allowed to participate in the interscholastic activity or event.

Sec. 30.4. NRS 385B.170 is hereby amended to read as follows:

385B.170 A school district, public school or private school shall not prescribe any regulations, rules, policies, procedures or requirements governing the:

1. Eligibility of homeschooled children ~~for opt-in children~~ to participate in interscholastic activities and events pursuant to this chapter; or

2. Participation of homeschooled children ~~for opt-in children~~ in interscholastic activities and events pursuant to this chapter,

↳ that are more restrictive than the provisions governing eligibility and participation prescribed by the Nevada Interscholastic Activities Association pursuant to NRS 385B.060.

Sec. 30.45. NRS 387.045 is hereby amended to read as follows:

387.045 ~~[Except as otherwise provided in NRS 353B.700 to 353B.930, inclusive.]~~

1. No portion of the public school funds or of the money specially appropriated for the purpose of public schools shall be devoted to any other object or purpose.

2. No portion of the public school funds shall in any way be segregated, divided or set apart for the use or benefit of any sectarian or secular society or association.

Sec. 30.5. NRS 387.1223 is hereby amended to read as follows:

387.1223 1. On or before October 1, January 1, April 1 and July 1, each school district shall report to the Department, in the form prescribed by the Department, the average daily enrollment of pupils pursuant to this section for the immediately preceding quarter of the school year.

1 2. Except as otherwise provided in subsection 3, basic support of each school
2 district must be computed by:

3 (a) Multiplying the basic support guarantee per pupil established for that
4 school district for that school year by the sum of:

5 (1) The count of pupils enrolled in kindergarten and grades 1 to 12,
6 inclusive, based on the average daily enrollment of those pupils during the quarter,
7 including, without limitation, the count of pupils who reside in the county and are
8 enrolled in any charter school and the count of pupils who are enrolled in a
9 university school for profoundly gifted pupils located in the county.

10 (2) The count of pupils not included under subparagraph (1) who are
11 enrolled full-time in a program of distance education provided by that school
12 district, a charter school located within that school district or a university school for
13 profoundly gifted pupils, based on the average daily enrollment of those pupils
14 during the quarter.

15 (3) The count of pupils who reside in the county and are enrolled:

16 (I) In a public school of the school district and are concurrently
17 enrolled part-time in a program of distance education provided by another school
18 district or a charter school, ~~for receiving a portion of his or her instruction from a~~
19 ~~participating entity, as defined in NRS 353B.750,~~ based on the average daily
20 enrollment of those pupils during the quarter.

21 (II) In a charter school and are concurrently enrolled part-time in a
22 program of distance education provided by a school district or another charter
23 school, ~~for receiving a portion of his or her instruction from a participating entity,~~
24 ~~as defined in NRS 353B.750,~~ based on the average daily enrollment of those pupils
25 during the quarter.

26 (4) The count of pupils not included under subparagraph (1), (2) or (3),
27 who are receiving special education pursuant to the provisions of NRS 388.417 to
28 388.469, inclusive, and 388.5251 to 388.5267, inclusive, based on the average daily
29 enrollment of those pupils during the quarter and excluding the count of pupils who
30 have not attained the age of 5 years and who are receiving special education
31 pursuant to NRS 388.435.

32 (5) Six-tenths the count of pupils who have not attained the age of 5 years
33 and who are receiving special education pursuant to NRS 388.435, based on the
34 average daily enrollment of those pupils during the quarter.

35 (6) The count of children detained in facilities for the detention of children,
36 alternative programs and juvenile forestry camps receiving instruction pursuant to
37 the provisions of NRS 388.550, 388.560 and 388.570, based on the average daily
38 enrollment of those pupils during the quarter.

39 (7) The count of pupils who are enrolled in classes for at least one semester
40 pursuant to subsection 1 of NRS 388A.471, subsection 1 of NRS 388A.474,
41 subsection 1 of NRS 392.074, or subsection 1 of NRS 388B.280 or any regulations
42 adopted pursuant to NRS 388B.060 that authorize a child who is enrolled at a
43 public school of a school district or a private school or a homeschooled child to
44 participate in a class at an achievement charter school, based on the average daily
45 enrollment of pupils during the quarter and expressed as a percentage of the total
46 time services are provided to those pupils per school day in proportion to the total
47 time services are provided during a school day to pupils who are counted pursuant
48 to subparagraph (1).

49 (b) Adding the amounts computed in paragraph (a).

50 3. Except as otherwise provided in subsection 4, if the enrollment of pupils in
51 a school district or a charter school that is located within the school district based
52 on the average daily enrollment of pupils during the quarter of the school year is
53 less than or equal to 95 percent of the enrollment of pupils in the same school

1 district or charter school based on the average daily enrollment of pupils during the
2 same quarter of the immediately preceding school year, the enrollment of pupils
3 during the same quarter of the immediately preceding school year must be used for
4 purposes of making the quarterly apportionments from the State Distributive School
5 Account to that school district or charter school pursuant to NRS 387.124.

6 4. If the Department determines that a school district or charter school
7 deliberately causes a decline in the enrollment of pupils in the school district or
8 charter school to receive a higher apportionment pursuant to subsection 3,
9 including, without limitation, by eliminating grades or moving into smaller
10 facilities, the enrollment number from the current school year must be used for
11 purposes of apportioning money from the State Distributive School Account to that
12 school district or charter school pursuant to NRS 387.124.

13 5. The Department shall prescribe a process for reconciling the quarterly
14 reports submitted pursuant to subsection 1 to account for pupils who leave the
15 school district or a public school during the school year.

16 6. Pupils who are excused from attendance at examinations or have completed
17 their work in accordance with the rules of the board of trustees must be credited
18 with attendance during that period.

19 7. Pupils who are incarcerated in a facility or institution operated by the
20 Department of Corrections must not be counted for the purpose of computing basic
21 support pursuant to this section. The average daily attendance for such pupils must
22 be reported to the Department of Education.

23 8. Pupils who are enrolled in courses which are approved by the Department
24 as meeting the requirements for an adult to earn a high school diploma must not be
25 counted for the purpose of computing basic support pursuant to this section.

26 **Sec. 30.55. NRS 387.124 is hereby amended to read as follows:**

27 387.124 Except as otherwise provided in this section and NRS 387.1241,
28 387.1242 and 387.528:

29 1. On or before August 1, November 1, February 1 and May 1 of each year,
30 the Superintendent of Public Instruction shall apportion the State Distributive
31 School Account in the State General Fund among the several county school
32 districts, charter schools and university schools for profoundly gifted pupils in
33 amounts approximating one-fourth of their respective yearly apportionments less
34 any amount set aside as a reserve. Except as otherwise provided in NRS 387.1244,
35 the apportionment to a school district, computed on a yearly basis, equals the
36 difference between the basic support and the local funds available pursuant to NRS
37 387.163, minus all the funds attributable to pupils who reside in the county but
38 attend a charter school, all the funds attributable to pupils who reside in the county
39 and are enrolled full-time or part-time in a program of distance education provided
40 by another school district or a charter school ~~and~~ **and** all the funds attributable
41 to pupils who are enrolled in a university school for profoundly gifted pupils located
42 in the county. ~~and all the funds deposited in education savings accounts
43 established on behalf of children who reside in the county pursuant to NRS
44 353B.700 to 353B.930, inclusive.~~ No apportionment may be made to a school
45 district if the amount of the local funds exceeds the amount of basic support.

46 2. Except as otherwise provided in NRS 387.1244, in addition to the
47 apportionments made pursuant to this section, if a pupil is enrolled part-time in a
48 program of distance education and part-time in a:

49 (a) Public school other than a charter school, an apportionment must be made
50 to the school district in which the pupil resides. The school district in which the
51 pupil resides shall allocate a percentage of the apportionment to the school district
52 or charter school that provides the program of distance education in the amount set
53 forth in the agreement entered into pursuant to NRS 388.854.

1 (b) Charter school, an apportionment must be made to the charter school in
 2 which the pupil is enrolled. The charter school in which the pupil is enrolled shall
 3 allocate a percentage of the apportionment to the school district or charter school
 4 that provides the program of distance education in the amount set forth in the
 5 agreement entered into pursuant to NRS 388.858.

6 3. The Superintendent of Public Instruction shall apportion, on or before
 7 August 1 of each year, the money designated as the "Nutrition State Match"
 8 pursuant to NRS 387.105 to those school districts that participate in the National
 9 School Lunch Program, 42 U.S.C. §§ 1751 et seq. The apportionment to a school
 10 district must be directly related to the district's reimbursements for the Program as
 11 compared with the total amount of reimbursements for all school districts in this
 12 State that participate in the Program.

13 4. If the State Controller finds that such an action is needed to maintain the
 14 balance in the State General Fund at a level sufficient to pay the other
 15 appropriations from it, the State Controller may pay out the apportionments
 16 monthly, each approximately one-twelfth of the yearly apportionment less any
 17 amount set aside as a reserve. If such action is needed, the State Controller shall
 18 submit a report to the Office of Finance and the Fiscal Analysis Division of the
 19 Legislative Counsel Bureau documenting reasons for the action.

20 **Sec. 30.6. NRS 388.850 is hereby amended to read as follows:**

21 388.850 1. A pupil may enroll in a program of distance education unless:

22 (a) Pursuant to this section or other specific statute, the pupil is not eligible for
 23 enrollment or the pupil's enrollment is otherwise prohibited;

24 (b) The pupil fails to satisfy the qualifications and conditions for enrollment
 25 adopted by the State Board pursuant to NRS 388.874; or

26 (c) The pupil fails to satisfy the requirements of the program of distance
 27 education.

28 2. A child who is exempt from compulsory attendance and is enrolled in a
 29 private school pursuant to chapter 394 of NRS or is being homeschooled is not
 30 eligible to enroll in or otherwise attend a program of distance education, regardless
 31 of whether the child is otherwise eligible for enrollment pursuant to subsection 1.

32 3. ~~[An opt in child who is exempt from compulsory attendance is not eligible
 33 to enroll in or otherwise attend a program of distance education, regardless of
 34 whether the child is otherwise eligible for enrollment pursuant to subsection 1,
 35 unless the opt in child receives only a portion of his or her instruction from a
 36 participating entity as authorized pursuant to NRS 353B.850.]~~

37 ~~4.]~~ If a pupil who is prohibited from attending public school pursuant to NRS
 38 392.264 enrolls in a program of distance education, the enrollment and attendance
 39 of that pupil must comply with all requirements of NRS 62F.100 to 62F.150,
 40 inclusive, and 392.251 to 392.271, inclusive.

41 **Sec. 30.65. NRS 388A.471 is hereby amended to read as follows:**

42 388A.471 1. Except as otherwise provided in subsection 2, upon the request
 43 of a parent or legal guardian of a child who is enrolled in a public school of a
 44 school district or a private school, or a parent or legal guardian of a homeschooled
 45 child, ~~[for opt in child,]~~ the governing body of the charter school shall authorize the
 46 child to participate in a class that is not otherwise available to the child at his or her
 47 school or homeschool ~~[for from his or her participating entity, as defined in NRS
 48 353B.750,]~~ or participate in an extracurricular activity at the charter school if:

49 (a) Space for the child in the class or extracurricular activity is available;

50 (b) The parent or legal guardian demonstrates to the satisfaction of the
 51 governing body that the child is qualified to participate in the class or
 52 extracurricular activity; and

53 (c) The child is ~~f~~

1 ~~— (1) A~~ a homeschooled child and a notice of intent of a homeschooled
2 child to participate in programs and activities is filed for the child with the school
3 district in which the child resides for the current school year pursuant to NRS
4 388D.070. ~~For~~

5 ~~— (2) An opt-in child and a notice of intent of an opt-in child to participate in~~
6 ~~programs and activities is filed for the child with the school district in which the~~
7 ~~child resides for the current school year pursuant to NRS 388D.140.]~~

8 2. If the governing body of a charter school authorizes a child to participate in
9 a class or extracurricular activity pursuant to subsection 1, the governing body is
10 not required to provide transportation for the child to attend the class or activity. A
11 charter school shall not authorize such a child to participate in a class or activity
12 through a program of distance education provided by the charter school pursuant to
13 NRS 388.820 to 388.874, inclusive.

14 3. The governing body of a charter school may revoke its approval for a child
15 to participate in a class or extracurricular activity at a charter school pursuant to
16 subsection 1 if the governing body determines that the child has failed to comply
17 with applicable statutes, or applicable rules and regulations. If the governing body
18 so revokes its approval, neither the governing body nor the charter school is liable
19 for any damages relating to the denial of services to the child.

20 4. The governing body of a charter school may, before authorizing a
21 homeschooled child ~~for opt-in child~~ to participate in a class or extracurricular
22 activity pursuant to subsection 1, require proof of the identity of the child,
23 including, without limitation, the birth certificate of the child or other
24 documentation sufficient to establish the identity of the child.

25 **Sec. 30.7. NRS 388B.290 is hereby amended to read as follows:**

26 388B.290 1. During the sixth year that a school operates as an achievement
27 charter school, the Department shall evaluate the pupil achievement and school
28 performance of the school. The Executive Director shall provide the Department
29 with such information and assistance as the Department determines necessary to
30 perform such an evaluation. If, as a result of such an evaluation, the Department
31 determines:

32 (a) That the achievement charter school has made adequate improvement in
33 pupil achievement and school performance, the governing body of the achievement
34 charter school must decide whether to:

35 (1) Convert to a public school under the governance of the board of
36 trustees of the school district in which the school is located;

37 (2) Seek to continue as a charter school subject to the provisions of chapter
38 388A of NRS by applying to the board of trustees of the school district in which the
39 school is located, the State Public Charter School Authority or a college or
40 university within the Nevada System of Higher Education to sponsor the charter
41 school pursuant to NRS 388A.220; or

42 (3) Remain an achievement charter school for at least 6 more years.

43 (b) That the achievement charter school has not made adequate improvement
44 in pupil achievement and school performance, the Department shall direct the
45 Executive Director to notify the parent or legal guardian of each pupil enrolled in
46 the achievement charter school that the achievement charter school has not made
47 adequate improvement in pupil achievement and school performance. Such notice
48 must include, without limitation, information regarding:

49 (1) Public schools which the pupil may be eligible to attend, including,
50 without limitation, charter schools, programs of distance education offered pursuant
51 to NRS 388.820 to 388.874, inclusive, and alternative programs for the education of
52 pupils at risk of dropping out of school pursuant to NRS 388.537;

1 (2) ~~{The opportunity for the parent to establish an education savings~~
2 ~~account pursuant to NRS 353B.850 and enroll the pupil in a private school, have~~
3 ~~the pupil become an opt-in child or provide for the education of the pupil in any~~
4 ~~other manner authorized by NRS 353B.900;~~

5 ~~(3)}~~ Any other alternatives for the education of the pupil that are available
6 in this State; and

7 ~~{(4)}~~ (3) The actions that may be considered by the Department with
8 respect to the achievement charter school and the manner in which the parent may
9 provide input.

10 2. Upon deciding that the achievement charter school has not made adequate
11 improvement in pupil achievement and school performance pursuant to paragraph
12 (b) of subsection 1, the Department must decide whether to:

13 (a) Convert the achievement charter school to a public school under the
14 governance of the board of trustees of the school district in which the school is
15 located; or

16 (b) Continue to operate the school as an achievement charter school for at least
17 6 more years.

18 3. If the Department decides to continue to operate a school as an
19 achievement charter school pursuant to subsection 2, the Executive Director must:

20 (a) Terminate the contract with the charter management organization,
21 educational management organization or other person that operated the
22 achievement charter school;

23 (b) Enter into a contract with a different charter management organization,
24 educational management organization or other person to operate the achievement
25 charter school after complying with the provisions of NRS 388B.210;

26 (c) Require the charter management organization, educational management
27 organization or other person with whom the Executive Director enters into a
28 contract to operate the achievement charter school to appoint a new governing body
29 of the achievement charter school in the manner provided pursuant to NRS
30 388B.220, and must not reappoint more than 40 percent of the members of the
31 previous governing body; and

32 (d) Evaluate the pupil achievement and school performance of such a school at
33 least each 3 years of operation thereafter.

34 4. If an achievement charter school is converted to a public school under the
35 governance of the board of trustees of a school district pursuant to paragraph (a) of
36 subsection 1, the board of trustees must employ any teacher, administrator or
37 paraprofessional who wishes to continue employment at the school and meets the
38 requirements of chapter 391 of NRS to teach at the school. Any administrator or
39 teacher employed at such a school who was employed by the board of trustees as a
40 postprobationary employee before the school was converted to an achievement
41 charter school and who wishes to continue employment at the school after it is
42 converted back into a public school must be employed as a postprobationary
43 employee.

44 5. If an achievement charter school becomes a charter school sponsored by
45 the school district in which the charter school is located, the State Public Charter
46 School Authority or a college or university within the Nevada System of Higher
47 Education pursuant to paragraph (a) of subsection 1, the school is subject to the
48 provisions of chapter 388A of NRS and the continued operation of the charter
49 school in the building in which the school has been operating is subject to the
50 provisions of NRS 388A.378.

51 6. As used in this section, "postprobationary employee" has the meaning
52 ascribed to it in NRS 391.650.

53 *Sec. 30.75. NRS 388D.270 is hereby amended to read as follows:*

1 388D.270 1. A scholarship organization must:

2 (a) Be exempt from taxation pursuant to section 501(c)(3) of the Internal
3 Revenue Code, 26 U.S.C. § 501(c)(3).

4 (b) Not own or operate any school in this State, including, without limitation, a
5 private school, which receives any grant money pursuant to the Nevada Educational
6 Choice Scholarship Program.

7 (c) Accept donations from taxpayers and other persons and may also solicit and
8 accept gifts and grants.

9 (d) Not expend more than 5 percent of the total amount of money accepted
10 pursuant to paragraph (c) to pay its administrative expenses.

11 (e) Provide grants on behalf of pupils who are members of a household that has
12 a household income which is not more than 300 percent of the federally designated
13 level signifying poverty to allow those pupils to attend schools in this State chosen
14 by the parents or legal guardians of those pupils, including, without limitation,
15 private schools. The total amount of a grant provided by the scholarship
16 organization on behalf of a pupil pursuant to this paragraph must not exceed \$7,755
17 for Fiscal Year 2015-2016.

18 (f) Not limit to a single school the schools for which it provides grants.

19 (g) Except as otherwise provided in paragraph (e), not limit to specific pupils
20 the grants provided pursuant to that paragraph.

21 2. The maximum amount of a grant provided by the scholarship organization
22 pursuant to paragraph (e) of subsection 1 must be adjusted on July 1 of each year
23 for the fiscal year beginning that day and ending June 30 in a rounded dollar
24 amount corresponding to the percentage of increase in the Consumer Price Index
25 (All Items) published by the United States Department of Labor for the preceding
26 calendar year. On May 1 of each year, the Department of Education shall determine
27 the amount of increase required by this subsection, establish the adjusted amounts
28 to take effect on July 1 of that year and notify each scholarship organization of the
29 adjusted amounts. The Department of Education shall also post the adjusted
30 amounts on its Internet website.

31 3. A grant provided on behalf of a pupil pursuant to subsection 1 must be paid
32 directly to the school chosen by the parent or legal guardian of the pupil.

33 4. A scholarship organization shall provide each taxpayer and other person
34 who makes a donation, gift or grant of money to the scholarship organization
35 pursuant to paragraph (c) of subsection 1 with an affidavit, signed under penalty of
36 perjury, which includes, without limitation:

37 (a) A statement that the scholarship organization satisfies the requirements set
38 forth in subsection 1; and

39 (b) The total amount of the donation, gift or grant made to the scholarship
40 organization.

41 5. Each school in which a pupil is enrolled for whom a grant is provided by a
42 scholarship organization shall maintain a record of the academic progress of the
43 pupil. The record must be maintained in such a manner that the information may be
44 aggregated and reported for all such pupils if reporting is required by the
45 regulations of the Department of Education.

46 6. A scholarship organization shall not use a donation for which a taxpayer
47 received a tax credit pursuant to NRS 363A.139 or 363B.119 to provide a grant
48 pursuant to this section on behalf of a pupil unless the scholarship organization
49 used a donation for which the taxpayer received a tax credit pursuant to NRS
50 363A.139 or 363B.119 to provide a grant pursuant to this section on behalf of the
51 pupil for the immediately preceding school year or reasonably expects to be able
52 to provide a grant pursuant to this section on behalf of the pupil in at least the
53 same amount for each school year until the pupil graduates from high school. A

1 scholarship organization that violates this subsection shall repay to the
2 Department of Taxation the amount of the tax credit received by the taxpayer
3 pursuant to NRS 363A.139 or 363B.119, as applicable.

4 7. The Department of Education:

5 (a) Shall adopt regulations prescribing the contents of and procedures for
6 applications for grants provided pursuant to subsection 1.

7 (b) May adopt such other regulations as the Department determines necessary
8 to carry out the provisions of this section.

9 ~~7.7~~ 8. As used in this section, “private school” has the meaning ascribed to it
10 in NRS 394.103.

11 **Sec. 30.8. NRS 392.033 is hereby amended to read as follows:**

12 392.033 1. The State Board shall adopt regulations which prescribe the
13 courses of study required for promotion to high school, including, without
14 limitation, English language arts, mathematics, science and social studies. The
15 regulations may include the credits to be earned in each course.

16 2. Except as otherwise provided in subsection 4, the board of trustees of a
17 school district shall not promote a pupil to high school if the pupil does not
18 complete the course of study or credits required for promotion. The board of
19 trustees of the school district in which the pupil is enrolled may provide programs
20 of remedial study to complete the courses of study required for promotion to high
21 school.

22 3. The board of trustees of each school district shall adopt a procedure for
23 evaluating the course of study or credits completed by a pupil who transfers to a
24 junior high or middle school from a junior high or middle school in this State or
25 from a school outside of this State.

26 4. The board of trustees of each school district shall adopt a policy that allows
27 a pupil who has not completed the courses of study or credits required for
28 promotion to high school to be placed on academic probation and to enroll in high
29 school. A pupil who is on academic probation pursuant to this subsection shall
30 complete appropriate remediation in the subject areas that the pupil failed to pass.
31 The policy must include the criteria for eligibility of a pupil to be placed on
32 academic probation. A parent or guardian may elect not to place his or her child on
33 academic probation but to remain in grade 8.

34 5. A homeschooled child ~~for opt in child~~ who enrolls in a public high school
35 shall, upon initial enrollment:

36 (a) Provide documentation sufficient to prove that the child has successfully
37 completed the courses of study required for promotion to high school through an
38 accredited program of homeschool study recognized by the board of trustees of the
39 school district. ~~for from a participating entity, as applicable;~~

40 (b) Demonstrate proficiency in the courses of study required for promotion to
41 high school through an examination prescribed by the board of trustees of the
42 school district; or

43 (c) Provide other proof satisfactory to the board of trustees of the school
44 district demonstrating competency in the courses of study required for promotion to
45 high school.

46 ~~[6. As used in this section, “participating entity” has the meaning ascribed to~~
47 ~~it in NRS 353B.750.]~~

48 **Sec. 30.85. NRS 392.070 is hereby amended to read as follows:**

49 392.070 Attendance of a child required by the provisions of NRS 392.040
50 must be excused when:

51 1. The child is enrolled in a private school pursuant to chapter 394 of NRS; or

1 2. A parent of the child chooses to provide education to the child and files a
 2 notice of intent to homeschool the child with the superintendent of schools of the
 3 school district in which the child resides in accordance with NRS 388D.020. ~~For~~
 4 ~~3. The child is an opt-in child and notice of such has been provided to the~~
 5 ~~school district in which the child resides or the charter school in which the child~~
 6 ~~was previously enrolled, as applicable, in accordance with NRS 388D.110.~~

7 **Sec. 30.9. NRS 392.072 is hereby amended to read as follows:**

8 392.072 1. The board of trustees of each school district shall provide
 9 programs of special education and related services for homeschooled children. The
 10 programs of special education and related services required by this section must be
 11 made available:

12 (a) Only if a child would otherwise be eligible for participation in programs of
 13 special education and related services pursuant to NRS 388.417 to 388.469,
 14 inclusive, or NRS 388.5251 to 388.5267, inclusive;

15 (b) In the same manner that the board of trustees provides, as required by 20
 16 U.S.C. § 1412, for the participation of pupils with disabilities who are enrolled in
 17 private schools within the school district voluntarily by their parents or legal
 18 guardians; and

19 (c) In accordance with the same requirements set forth in 20 U.S.C. § 1412
 20 which relate to the participation of pupils with disabilities who are enrolled in
 21 private schools within the school district voluntarily by their parents or legal
 22 guardians.

23 2. The programs of special education and related services required by
 24 subsection 1 may be offered at a public school or another location that is
 25 appropriate.

26 3. The board of trustees of a school district may, before providing programs
 27 of special education and related services to a homeschooled child ~~for opt-in child~~
 28 pursuant to subsection 1, require proof of the identity of the child, including,
 29 without limitation, the birth certificate of the child or other documentation
 30 sufficient to establish the identity of the child.

31 4. The Department shall adopt such regulations as are necessary for the
 32 boards of trustees of school districts to provide the programs of special education
 33 and related services required by subsection 1.

34 5. As used in this section, “related services” has the meaning ascribed to it in
 35 20 U.S.C. § 1401.

36 **Sec. 30.93. NRS 392.074 is hereby amended to read as follows:**

37 392.074 1. Except as otherwise provided in subsection 1 of NRS 392.072
 38 for programs of special education and related services, upon the request of a parent
 39 or legal guardian of a child who is enrolled in a private school or a parent or legal
 40 guardian of a homeschooled child, ~~for opt-in child,~~ the board of trustees of the
 41 school district in which the child resides shall authorize the child to participate in
 42 any classes and extracurricular activities, excluding sports, at a public school within
 43 the school district if:

44 (a) Space for the child in the class or extracurricular activity is available;

45 (b) The parent or legal guardian demonstrates to the satisfaction of the board of
 46 trustees that the child is qualified to participate in the class or extracurricular
 47 activity; and

48 (c) If the child is ~~f~~

49 ~~(1) A~~ a homeschooled child, a notice of intent of a homeschooled child to
 50 participate in programs and activities is filed for the child with the school district
 51 for the current school year pursuant to NRS 388D.070. ~~For~~

~~(2) An opt-in child, a notice of intent of an opt-in child to participate in programs and activities is filed for the child with the school district for the current school year pursuant to NRS 388D.140.~~

➤ If the board of trustees of a school district authorizes a child to participate in a class or extracurricular activity, excluding sports, pursuant to this subsection, the board of trustees is not required to provide transportation for the child to attend the class or activity. A homeschooled child ~~for opt-in child~~ must be allowed to participate in interscholastic activities and events governed by the Nevada Interscholastic Activities Association pursuant to chapter 385B of NRS and interscholastic activities and events, including sports, pursuant to subsection 3.

2. The board of trustees of a school district may revoke its approval for a pupil to participate in a class or extracurricular activity at a public school pursuant to subsection 1 if the board of trustees or the public school determines that the pupil has failed to comply with applicable statutes, or applicable rules and regulations of the board of trustees. If the board of trustees revokes its approval, neither the board of trustees nor the public school is liable for any damages relating to the denial of services to the pupil.

3. In addition to those interscholastic activities and events governed by the Nevada Interscholastic Activities Association pursuant to chapter 385B of NRS, a homeschooled child ~~for opt-in child~~ must be allowed to participate in interscholastic activities and events, including sports, if a notice of intent of a homeschooled child ~~for opt-in child~~ to participate in programs and activities is filed for the child with the school district for the current school year pursuant to NRS 388D.070 ~~for 388D.140, as applicable.~~ A homeschooled child ~~for opt-in child~~ who participates in interscholastic activities and events at a public school pursuant to this subsection must participate within the school district of the child's residence through the public school which the child is otherwise zoned to attend. Any rules or regulations that apply to pupils enrolled in public schools who participate in interscholastic activities and events, including sports, apply in the same manner to homeschooled children ~~and opt-in children~~ who participate in interscholastic activities and events, including, without limitation, provisions governing:

- (a) Eligibility and qualifications for participation;
- (b) Fees for participation;
- (c) Insurance;
- (d) Transportation;
- (e) Requirements of physical examination;
- (f) Responsibilities of participants;
- (g) Schedules of events;
- (h) Safety and welfare of participants;
- (i) Eligibility for awards, trophies and medals;
- (j) Conduct of behavior and performance of participants; and
- (k) Disciplinary procedures.

4. If a homeschooled child ~~for opt-in child~~ participates in interscholastic activities and events pursuant to subsection 3:

(a) No challenge may be brought by the Association, a school district, a public school or a private school, a parent or guardian of a pupil enrolled in a public school or a private school, a pupil enrolled in a public school or a private school, or any other entity or person claiming that an interscholastic activity or event is invalid because the homeschooled child ~~for opt-in child~~ is allowed to participate.

(b) Neither the school district nor a public school may prescribe any regulations, rules, policies, procedures or requirements governing the eligibility or participation of the homeschooled child ~~for opt-in child~~ that are more restrictive

1 than the provisions governing the eligibility and participation of pupils enrolled in
2 public schools.

3 5. The board of trustees of a school district:

4 (a) May, before authorizing a homeschooled child ~~[for opt-in child]~~ to
5 participate in a class or extracurricular activity, excluding sports, pursuant to
6 subsection 1, require proof of the identity of the child, including, without limitation,
7 the birth certificate of the child or other documentation sufficient to establish the
8 identity of the child.

9 (b) Shall, before allowing a homeschooled child ~~[for opt-in child]~~ to participate
10 in interscholastic activities and events governed by the Nevada Interscholastic
11 Activities Association pursuant to chapter 385B of NRS and interscholastic
12 activities and events pursuant to subsection 3, require proof of the identity of the
13 child, including, without limitation, the birth certificate of the child or other
14 documentation sufficient to establish the identity of the child.

15 **Sec. 30.95. NRS 392.466 is hereby amended to read as follows:**

16 392.466 1. Except as otherwise provided in this section, any pupil who
17 commits a battery which results in the bodily injury of an employee of the school or
18 who sells or distributes any controlled substance while on the premises of any
19 public school, at an activity sponsored by a public school or on any school bus
20 must, for the first occurrence, be suspended or expelled from that school, although
21 the pupil may be placed in another kind of school, for at least a period equal to one
22 semester for that school. For a second occurrence, the pupil must be permanently
23 expelled from that school and:

24 (a) Enroll in a private school pursuant to chapter 394 of NRS ~~[, become an opt-~~
25 ~~in child]~~ or be homeschooled; or

26 (b) Enroll in a program of independent study provided pursuant to NRS
27 389.155 for pupils who have been suspended or expelled from public school or a
28 program of distance education provided pursuant to NRS 388.820 to 388.874,
29 inclusive, if the pupil qualifies for enrollment and is accepted for enrollment in
30 accordance with the requirements of the applicable program.

31 2. Except as otherwise provided in this section, any pupil who is found in
32 possession of a firearm or a dangerous weapon while on the premises of any public
33 school, at an activity sponsored by a public school or on any school bus must, for
34 the first occurrence, be expelled from the school for a period of not less than 1 year,
35 although the pupil may be placed in another kind of school for a period not to
36 exceed the period of the expulsion. For a second occurrence, the pupil must be
37 permanently expelled from the school and:

38 (a) Enroll in a private school pursuant to chapter 394 of NRS ~~[, become an opt-~~
39 ~~in child]~~ or be homeschooled; or

40 (b) Enroll in a program of independent study provided pursuant to NRS
41 389.155 for pupils who have been suspended or expelled from public school or a
42 program of distance education provided pursuant to NRS 388.820 to 388.874,
43 inclusive, if the pupil qualifies for enrollment and is accepted for enrollment in
44 accordance with the requirements of the applicable program.

45 3. Except as otherwise provided in this section, if a pupil is deemed a habitual
46 disciplinary problem pursuant to NRS 392.4655, the pupil may be:

47 (a) Suspended from the school for a period not to exceed one school semester
48 as determined by the seriousness of the acts which were the basis for the discipline;
49 or

50 (b) Expelled from the school under extraordinary circumstances as determined
51 by the principal of the school.

52 4. If the pupil is expelled, or the period of the pupil's suspension is for one
53 school semester, the pupil must:

1 (a) Enroll in a private school pursuant to chapter 394 of NRS ~~or become an opt-~~
2 ~~in-child~~ or be homeschooled; or

3 (b) Enroll in a program of independent study provided pursuant to NRS
4 389.155 for pupils who have been suspended or expelled from public school or a
5 program of distance education provided pursuant to NRS 388.820 to 388.874,
6 inclusive, if the pupil qualifies for enrollment and is accepted for enrollment in
7 accordance with the requirements of the applicable program.

8 5. The superintendent of schools of a school district may, for good cause
9 shown in a particular case in that school district, allow a modification to the
10 suspension or expulsion requirement, as applicable, of subsection 1, 2 or 3 if such
11 modification is set forth in writing.

12 6. This section does not prohibit a pupil from having in his or her possession
13 a knife or firearm with the approval of the principal of the school. A principal may
14 grant such approval only in accordance with the policies or regulations adopted by
15 the board of trustees of the school district.

16 7. Any pupil in grades 1 to 6, inclusive, except a pupil who has been found to
17 have possessed a firearm in violation of subsection 2, may be suspended from
18 school or permanently expelled from school pursuant to this section only after the
19 board of trustees of the school district has reviewed the circumstances and approved
20 this action in accordance with the procedural policy adopted by the board for such
21 issues.

22 8. A pupil who is participating in a program of special education pursuant to
23 NRS 388.419, other than a pupil who receives early intervening services, may, in
24 accordance with the procedural policy adopted by the board of trustees of the
25 school district for such matters, be:

26 (a) Suspended from school pursuant to this section for not more than 10 days.
27 Such a suspension may be imposed pursuant to this paragraph for each occurrence
28 of conduct proscribed by subsection 1.

29 (b) Suspended from school for more than 10 days or permanently expelled
30 from school pursuant to this section only after the board of trustees of the school
31 district has reviewed the circumstances and determined that the action is in
32 compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400
33 et seq.

34 9. As used in this section:

35 (a) "Battery" has the meaning ascribed to it in paragraph (a) of subsection 1 of
36 NRS 200.481.

37 (b) "Dangerous weapon" includes, without limitation, a blackjack, slungshot,
38 billy, sand-club, sandbag, metal knuckles, dirk or dagger, a nunchaku or trefoil, as
39 defined in NRS 202.350, a butterfly knife or any other knife described in NRS
40 202.350, a switchblade knife as defined in NRS 202.265, or any other object which
41 is used, or threatened to be used, in such a manner and under such circumstances as
42 to pose a threat of, or cause, bodily injury to a person.

43 (c) "Firearm" includes, without limitation, any pistol, revolver, shotgun,
44 explosive substance or device, and any other item included within the definition of
45 a "firearm" in 18 U.S.C. § 921, as that section existed on July 1, 1995.

46 10. The provisions of this section do not prohibit a pupil who is suspended or
47 expelled from enrolling in a charter school that is designed exclusively for the
48 enrollment of pupils with disciplinary problems if the pupil is accepted for
49 enrollment by the charter school pursuant to NRS 388A.453 or 388A.456. Upon
50 request, the governing body of a charter school must be provided with access to the
51 records of the pupil relating to the pupil's suspension or expulsion in accordance
52 with applicable federal and state law before the governing body makes a decision
53 concerning the enrollment of the pupil.

1 **Sec. 31.** 1. There is hereby appropriated from the State General Fund to the
2 School Safety Account the ~~sum of \$17,500,000 for the Fiscal Year 2020-2021.]~~
3 **following sums:**

4	<u>For the Fiscal Year 2019-2020</u>	<u>\$8,340,845</u>
5	<u>For the Fiscal Year 2020-2021</u>	<u>\$8,404,930</u>

6 2. The Department of Education shall transfer from the appropriation made by
7 subsection 1 to provide grants utilizing a competitive grant process based on
8 demonstrated need, within the limits of legislative appropriation, to school districts
9 ~~[in counties whose population is less than 100,000]~~ and to charter schools for
10 school safety facility improvements.

11 3. Any remaining balance of the appropriation made by subsection 1 ~~is~~ **for**
12 **Fiscal Year 2019-2020 must be added to the money appropriated for Fiscal**
13 **Year 2020-2021 and may be expended as that money is expended. Any**
14 **remaining balance of the appropriation made by subsection 1 for Fiscal Year**
15 **2020-2021,** including any such money added from the previous fiscal year, must
16 not be committed for expenditure after June 30, 2021, and must be reverted to the
17 State General Fund on or before September 17, 2021.

18 **Sec. 32.** ~~[1. There is hereby appropriated from the State General Fund to~~
19 ~~the School Safety Account the following sums:~~

20	For the Fiscal Year 2019-2020	\$145,000
21	For the Fiscal Year 2020-2021	\$145,000

22 ~~2. The money appropriated by subsection 1 must be used by the Department~~
23 ~~of Education to provide threat assessments and trainings and to provide mobile~~
24 ~~crisis response team services in counties whose population is less than 100,000.~~

25 ~~3. Any remaining balance of the money appropriated by subsection 1 for~~
26 ~~Fiscal Year 2019-2020 and Fiscal Year 2020-2021 must not be committed for~~
27 ~~expenditure after June 30 of each fiscal year and must be reverted to the State~~
28 ~~General Fund on or before September 18, 2020, and September 17, 2021, for each~~
29 ~~fiscal year respectively.] (Deleted by amendment.)~~

30 **Sec. 33.** ~~[1. There is hereby appropriated from the State General Fund to~~
31 ~~the School Safety Account the following sums:~~

32	For the Fiscal Year 2019-2020	\$2,000,000
33	For the Fiscal Year 2020-2021	\$2,700,000

34 ~~2. The money appropriated by subsection 1 must be used by the Department~~
35 ~~of Education to support the implementation of a program of social, emotional and~~
36 ~~academic development throughout the public schools in this State, including,~~
37 ~~without limitation, the development and implementation of a strategic plan to carry~~
38 ~~out full implementation of such programs within 5 years.~~

39 ~~3. Any remaining balance of the transfer made by subsection 1 for Fiscal Year~~
40 ~~2019-2020 must be added to the money transferred for Fiscal Year 2020-2021 and~~
41 ~~may be expended as that money is expended. Any remaining balance of the transfer~~
42 ~~made by subsection 1 for Fiscal Year 2020-2021, including any such money added~~
43 ~~from the previous fiscal year, must not be committed for expenditure after June 30,~~
44 ~~2021, and must be reverted to the State General Fund on or before September 17,~~
45 ~~2021.] (Deleted by amendment.)~~

46 **Sec. 34.** ~~[1. There is hereby appropriated from the State General Fund to~~
47 ~~the Other State Education Programs Account in the State General Fund the~~
48 ~~following sums:~~

49	For the Fiscal Year 2019-2020	\$2,000,000
50	For the Fiscal Year 2020-2021	\$2,000,000

51 ~~2. The Department of Education shall use the money appropriated by~~
52 ~~subsection 1 for competitive state grants to school districts and charter schools for~~
53 ~~early childhood education programs.~~

~~3. Any remaining balance of the sums transferred by subsection 1 for Fiscal Year 2019-2020 and Fiscal Year 2020-2021 must not be committed for expenditure after June 30 of each fiscal year and must be reverted to the State General Fund on or before September 18, 2020, and September 17, 2021, for each fiscal year respectively.] (Deleted by amendment.)~~

~~Sec. 35. [1. There is hereby appropriated from the State General Fund to the Account for Programs for Innovation and the Prevention of Remediation created by NRS 387.1247 the following sums:~~

~~For the Fiscal Year 2019-2020 \$15,875,000~~

~~For the Fiscal Year 2020-2021 \$15,875,000~~

~~2. The Department of Education shall use the amount determined in subsection 1 to carry out the provisions of section 1 of Senate Bill No. 467 of this session by providing supplemental grants of money to the State Public Charter School Authority and the school districts to include additional schools within the program created by section 1 of Senate Bill No. 467 of this session and supplement the services provided at such schools. The board of trustees of a school district and the State Public Charter School Authority may submit an application to the Department on a form prescribed by the Department.~~

~~3. Any remaining balance of the transfers made by subsection 2 for Fiscal Year 2019-2020 must be added to the money transferred for Fiscal Year 2020-2021 and may be expended as that money is expended. Any remaining balance of the transfers made pursuant to subsection 2 for Fiscal Year 2020-2021, including any money added from the previous fiscal year, must not be committed for expenditure after June 30, 2021, and must be reverted to the State General Fund on or before September 17, 2021.] (Deleted by amendment.)~~

~~Sec. 36. [1. There is hereby appropriated from the State General Fund to the Account for Programs for Innovation and the Prevention of Remediation created by NRS 387.1247 the following sums:~~

~~For the Fiscal Year 2019-2020 \$15,875,000~~

~~For the Fiscal Year 2020-2021 \$15,875,000~~

~~2. The Department of Education shall use the amount determined in subsection 1 to carry out the provisions of section 2 of Senate Bill No. 467 of this session by providing supplemental grants of money to the State Public Charter School Authority and the school districts to include additional schools within the program created by section 2 of Senate Bill No. 467 of this session and supplement the services provided at such schools. The board of trustees of a school district and the State Public Charter School Authority may submit an application to the Department on a form prescribed by the Department.~~

~~3. Any remaining balance of the transfers made by subsection 2 for Fiscal Year 2019-2020 must be added to the money transferred for Fiscal Year 2020-2021 and may be expended as that money is expended. Any remaining balance of the transfers made pursuant to subsection 2 for Fiscal Year 2020-2021, including any money added from the previous fiscal year, must not be committed for expenditure after June 30, 2021, and must be reverted to the State General Fund on or before September 17, 2021.] (Deleted by amendment.)~~

Sec. 36.5. 1. There is hereby appropriated from the State General Fund to the Account for Programs for Innovation and the Prevention of Remediation created by NRS 387.1247 the following sums:

For the Fiscal Year 2019-2020 \$35,081,155

For the Fiscal Year 2020-2021 \$36,848,070

2. The Department of Education shall transfer the sums of money identified in this subsection from the Account for Programs for Innovation and the Prevention of Remediation to school districts for block grants for the

purpose of providing supplemental support to the operation of the school districts. The amount to be transferred for the fiscal year shown is:

	2019-2020	2020-2021
Carson City School District	\$631,574	\$663,384
Churchill County School District	255,461	268,328
Clark County School District	25,892,878	27,197,012
Douglas County School District	458,566	481,662
Elko County School District	772,986	811,919
Esmeralda County School District	5,551	5,831
Eureka County School District	21,379	22,456
Humboldt County School District	273,189	286,949
Lander County School District	78,860	82,832
Lincoln County School District	76,533	80,388
Lyon County School District	681,887	716,231
Mineral County School District	42,868	45,027
Nye County School District	410,922	431,619
Pershing County School District	53,244	55,925
Storey County School District	34,229	35,953
Washoe County School District	5,294,592	5,561,262
White Pine County School District	96,435	101,292

3. Any remaining balance of the transfers made by subsection 2 for Fiscal Year 2019-2020 must be added to the money transferred for Fiscal Year 2020-2021 and may be expended as that money is expended. Any remaining balance of the transfers made by subsection 2 for Fiscal Year 2020-2021, including any such money added from the previous fiscal year, must be used for the purpose identified in subsection 2 and does not revert to the State General Fund.

Sec. 37. 1. The Legislature hereby finds and declares that the purpose and intent of this act is to maintain and continue the existing legally operative rates of the taxes imposed pursuant to NRS 363A.130 and 363B.110, at 2 percent and 1.475 percent, respectively, without any changes or reductions in the rates of those taxes pursuant to NRS 360.203, as that section existed before the effective date of this act, for any fiscal year beginning on or after July 1, 2015.

2. Notwithstanding any other provisions of law, in order to accomplish and carry out the purpose and intent of this act:

(a) Any determinations or decisions made or actions taken before the effective date of this section by the Department of Taxation pursuant to NRS 360.203, as that section existed before the effective date of this section:

(1) Are superseded, abrogated and nullified by the provisions of this act; and

(2) Have no legal force and effect; and

(b) The Department shall not, under any circumstances, apply or use those determinations, decisions or actions as a basis, cause or reason to reduce the rates of the taxes imposed pursuant to NRS 363A.130 and 363B.110 for any fiscal year beginning on or after July 1, 2015.

Sec. 38. ~~[Notwithstanding any other provisions of law, the Legislature hereby finds and declares that:~~

~~1. The provisions of this act are not severable; and~~

~~2. If any provisions of this act, or any applications thereof to any persons, things or circumstances:~~

~~(a) Are declared invalid by a court of competent jurisdiction in any judicial proceedings; and~~

~~(b) Any available appeals, petitions or other methods of review concerning the judicial proceedings have been exhausted under the rules governing the judicial proceedings;~~

~~such a judicial declaration of invalidity shall be deemed to invalidate the other provisions of this act, whether or not the other provisions of this act can be saved and given effect without the provisions or applications declared invalid by the court, and the invalidation of the other provisions of this act pursuant to this section becomes effective on the date on which the judicial declaration of invalidity becomes final and is no longer subject to any available appeals, petitions or other methods of review under the rules governing the judicial proceedings.] (Deleted by amendment.)~~

Sec. 39. NRS 360.203 is hereby repealed.

Sec. 39.5. NRS 219A.050, 353B.700, 353B.710, 353B.720, 353B.730, 353B.740, 353B.750, 353B.760, 353B.770, 353B.820, 353B.850, 353B.860, 353B.870, 353B.880, 353B.900, 353B.910, 353B.920, 353B.930, 388D.100, 388D.110, 388D.120, 388D.130 and 388D.140 are hereby repealed.

Sec. 40. 1. This section ~~is~~ and sections ~~1 to 28, inclusive,~~ 2, 3, 37 ~~and 38~~ and 39 of this act become effective upon passage and approval.

2. Sections ~~29 to 26, inclusive,~~ 2.5, 3.5, 30.1 to 31, inclusive, 36.5 and 39.5 of this act become effective on July 1, 2019.

~~3. If the provisions of this act are invalidated as provided in section 38 of this act, this act expires by limitation on the date on which the invalidation of the provisions of this act becomes effective as provided in section 38 of this act.]~~

~~[TEXT]~~ LEADLINES OF REPEALED ~~[SECTION]~~ SECTIONS

~~[360.203 Reduction of rate of certain taxes on business under certain circumstances; duties of Department.~~

~~1. Except as otherwise provided in subsection 4, on or before September 30 of each even numbered year, the Department shall determine the combined revenue from the taxes imposed by chapters 363A and 363B of NRS and the commerce tax imposed by chapter 363C of NRS for the preceding fiscal year.~~

~~2. Except as otherwise provided in subsection 4, if the combined revenue determined pursuant to subsection 1 exceeds by more than 4 percent the amount of the combined anticipated revenue from those taxes for that fiscal year, as projected by the Economic Forum for that fiscal year pursuant to paragraph (c) of subsection 4 of NRS 353.228 and as adjusted by any legislation enacted by the Legislature that affects state revenue for that fiscal year, the Department shall determine the rate at which the taxes imposed pursuant to NRS 363A.130 and 363B.110, in combination with the revenue from the commerce tax imposed by chapter 363C of NRS, would have generated a combined revenue of 4 percent more than the amount anticipated. In making the determination required by this subsection, the Department shall reduce the rate of the taxes imposed pursuant to NRS 363A.130 and 363B.110 in the proportion that the actual amount collected from each tax for the preceding fiscal year bears to the total combined amount collected from both taxes for the preceding fiscal year.~~

~~3. Except as otherwise provided in subsection 4, effective on July 1 of the odd-numbered year immediately following the year in which the Department made the determination described in subsection 1, the rates of the taxes imposed pursuant to NRS 363A.130 and 363B.110 that are determined pursuant to subsection 2,~~

~~rounded to the nearest one-thousandth of a percent, must thereafter be the rate of those taxes, unless further adjusted in a subsequent fiscal year.~~

~~4. If, pursuant to subsection 3, the rate of the tax imposed pursuant to NRS 363B.110 is 1.17 percent:~~

~~(a) The Department is no longer required to make the determinations required by subsections 1 and 2; and~~

~~(b) The rate of the taxes imposed pursuant to NRS 363A.130 and 363B.110 must not be further adjusted pursuant to subsection 3.]~~

219A.050 "Opt-in child" defined.

353B.700 Definitions.

353B.710 "Education savings account" defined.

353B.720 "Eligible institution" defined.

353B.730 "Opt-in child" defined.

353B.740 "Parent" defined.

353B.750 "Participating entity" defined.

353B.760 "Program of distance education" defined.

353B.770 "Resident school district" defined.

353B.820 Regulations.

353B.850 Establishment of account; requirements; termination and renewal of agreement to establish account; prohibition against establishing account for child attending school outside this State or homeschooled child.

353B.860 Grant of money required to be deposited in account; amount of grant; deduction of administrative costs; money remaining in account carries forward if written agreement renewed.

353B.870 Limitations on use of money deposited in account; refunds and rebates.

353B.880 Management of account; annual audits; State Treasurer authorized to take action upon determination of substantial misuse of money in account.

353B.900 Participating entity; Application; criteria; requirements; authority of State Treasurer to terminate status as participating entity.

353B.910 Participating entity required to ensure children take certain examinations; aggregation of examination results; annual survey.

353B.920 Annual list of participating entities; resident school district required to provide educational records to participating entity.

353B.930 Autonomy of participating entity not limited; actions of participating entity not actions of State Government.

360.203 Reduction of rate of certain taxes on business under certain circumstances; duties of Department.

388D.100 "Parent" defined.

388D.110 Notice that child is opt-in child; acknowledgment of notification.

388D.120 Release of child's records.

388D.130 Admittance or entrance to public school; participation in examinations.

388D.140 Notice of intent to participate in programs and activities.