

CHAPTER.....

AN ACT relating to the Legislative Counsel Bureau; requiring the Legislative Auditor to conduct performance audits of certain school districts and the State Public Charter School Authority; authorizing the Chair of the Interim Finance Committee to request certain additional audits of school districts; establishing provisions governing such performance audits; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law establishes the Legislative Counsel Bureau which consists of a Legislative Commission, an Interim Finance Committee, a Director, an Audit Division, a Fiscal Analysis Division, a Legal Division, a Research Division and an Administrative Division. (NRS 218F.100)

Existing law requires the Legislative Auditor, who is the chief of the Audit Division, to conduct certain audits of accounts, funds and other records of agencies of the State to determine certain information. (NRS 218F.100, 218G.200) **Section 5** of this bill requires the Legislative Auditor to conduct a performance audit of the two school districts with the largest number of enrolled pupils in this State and the State Public Charter School Authority not later than August 31, 2026, and not less than once every 4 years thereafter. **Section 5** authorizes the Legislative Auditor to evaluate certain matters as part of such a performance audit and to exercise his or her professional judgment in determining the scope and manner of work to be conducted and the objectives of each such audit. **Sections 5, 8 and 9** of this bill require the final written report of each audit to be presented to the Legislative Commission, the Interim Finance Committee or a subcommittee of the Interim Finance Committee and, under certain circumstances, the Audit Subcommittee of the Legislative Commission, by certain dates.

**Section 6** of this bill authorizes the Chair of the Interim Finance Committee, not later than January 1, 2026, and every 4 years thereafter, to request that the Legislative Auditor conduct a performance audit of up to three additional school districts. **Sections 6, 8 and 9** of this bill require the final written report of each such audit to be presented to the Legislative Commission, the Interim Finance Committee or a subcommittee of the Interim Finance Committee and, under certain circumstances, the Audit Subcommittee of the Legislative Commission, by certain dates.

**Section 7** of this bill requires the Legislative Auditor or the authorized representative of the Legislative Auditor to furnish a copy of the preliminary report of a performance audit to the superintendent of the respective school district or the Executive Director of the State Public Charter School Authority, as applicable. **Section 7** requires the superintendent of the respective school district or the Executive Director of the State Public Charter School Authority, as applicable, to submit to the Legislative Auditor a written statement of explanation or rebuttal concerning any findings for inclusion in the final report. **Section 8** of this bill requires the Legislative Auditor to furnish copies of the final written report to certain persons and prohibits the Legislative Auditor from disclosing the contents of an audit before it has been presented to certain legislative bodies. **Section 8** authorizes the Legislative Commission to adopt certain regulations regarding the presentation and distribution of the final written report.



**Section 9** of this bill requires the Legislative Commission or Audit Subcommittee to notify the respective school district or the State Public Charter School Authority, as applicable, of its acceptance of a final written report of an audit that contains a recommendation for corrective action and requires the school district or the State Public Charter School Authority, as applicable, to submit a plan for corrective action to the Legislative Auditor. **Section 9** requires a person who submits a plan for corrective action to submit to the Legislative Auditor a report regarding the implementation of any recommendations of the Legislative Auditor.

**Section 10** of this bill requires the officers and employees of a school district or the State Public Charter School Authority to provide certain assistance to the Legislative Auditor or the authorized representative of the Legislative Auditor in the inspection, examination and audit of books, accounts, records, reports or other documents. **Section 10** requires each school district or the State Public Charter School Authority to cooperate fully with the Legislative Auditor or the authorized representative of the Legislative Auditor in the performance of his or her duties with respect to a performance audit conducted pursuant to **sections 5-10** of this bill.

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

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

**Sections 1-3.** (Deleted by amendment.)

**Sec. 4.** Chapter 218G of NRS is hereby amended by adding thereto the provisions set forth as sections 5 to 10, inclusive, of this act.

**Sec. 5. 1.** *The Legislative Auditor shall, not later than August 31, 2026, and not less than once every 4 years thereafter, conduct a performance audit of each of the following entities:*

*(a) The school district in this State with the largest number of pupils enrolled;*

*(b) The school district in this State with the second largest number of pupils enrolled; and*

*(c) The State Public Charter School Authority.*

**2.** *As part of a performance audit conducted pursuant to this section, the Legislative Auditor may evaluate, without limitation:*

*(a) Compliance with statutory requirements concerning annual reports of accountability, as well as consistency, or lack thereof, in the methodology used for such reporting;*

*(b) Compliance with state or local laws relating to contracting with outside entities to provide goods or services;*

*(c) Whether any plans presented by the school district or the State Public Charter School Authority to the Legislature or the Interim Finance Committee, including, without limitation, any subcommittee of the Interim Finance Committee, have been*



*implemented and whether any such plan is achieving or has achieved the desired outcome;*

*(d) The efficacy of any strategy or program implemented at one or more schools to:*

*(1) Improve the proficiency of pupils in the subject areas of reading, mathematics, science or writing;*

*(2) Improve the educational outcomes of pupils who are English learners, at-risk pupils or receiving special education;*

*(3) Improve the academic performance of pupils enrolled in a Title I school, as defined in NRS 385A.040; or*

*(4) Increase parental involvement and family and community engagement in public schools.*

*(e) The efficacy of any strategy or program of recruitment or retention designed to ensure the availability of qualified teachers and other educational personnel and support staff, including, without limitation, mental health professionals.*

*(f) The efficacy of any strategy or program implemented by a school district or the State Public Charter School Authority to reduce class sizes.*

*(g) Any other matter which the Legislative Auditor is requested to evaluate by the Interim Finance Committee.*

*3. The Legislative Auditor, in performing his or her duties pursuant to this section and section 6 of this act, may exercise his or her professional judgment in determining the scope and manner of work to be conducted and the objectives of each audit.*

*4. The Legislative Auditor shall, on or before September 1, 2026, and every 4 years thereafter, present to the Legislative Commission a final written report of each audit conducted pursuant to this section during the immediately preceding 4 years.*

*5. The Legislative Auditor shall present a final written report of each audit conducted pursuant to this section to the Interim Finance Committee, or the appropriate subcommittee of the Interim Finance Committee, as directed by the Chair of the Interim Finance Committee, after the report is presented to the Legislative Commission but in no event later than December 31 of the year in which the final report was presented to the Legislative Commission.*

*6. As used in this section, "at-risk pupil" has the meaning ascribed to it in NRS 387.1211.*

**Sec. 6. 1.** *The Chair of the Interim Finance Committee may, not later than January 1, 2026, and every 4 years thereafter, request that, in addition to the entities set forth in subsection 1 of section 5 of this act, the Legislative Auditor conduct a*



*performance audit of up to three additional school districts selected by the Chair. Within the limits of legislative appropriations, the Legislative Auditor shall conduct each performance audit requested by the Chair pursuant to this section.*

*2. The Legislative Auditor shall, on or before September 1, 2030, and every 4 years thereafter, present a final written report of each audit conducted pursuant to this section during the immediately preceding 4 years to the Legislative Commission.*

*3. The Legislative Auditor shall present a final written report of each audit conducted pursuant to this section to the Interim Finance Committee, or the appropriate subcommittee of the Interim Finance Committee, as directed by the Chair of the Interim Finance Committee, after the report is presented to the Legislative Commission but in no event later than December 31 of the year in which the final report was presented to the Legislative Commission.*

*Sec. 7. The Legislative Auditor or the Legislative Auditor's authorized representative shall furnish a copy of the preliminary report of an audit conducted pursuant to section 5 or 6 of this act to the superintendent of the respective school district or the Executive Director of the State Public Charter School Authority, as applicable, and discuss the report with the superintendent of the school district or the Executive Director of the State Public Charter School Authority. The superintendent of the school district or the Executive Director of the State Public Charter School Authority, as applicable, shall submit to the Legislative Auditor, within 10 days after the discussion, a written statement of explanation or rebuttal concerning any of the findings, and the Legislative Auditor shall include in the final written report prepared pursuant to section 5 or 6 of this act the explanation or rebuttal of the superintendent of the school district or the Executive Director of the State Public Charter School Authority to any of the findings contained in the final report.*

*Sec. 8. 1. Except as otherwise provided in subsection 2, the Legislative Auditor shall furnish copies of the final written report of each audit conducted pursuant to section 5 or 6 of this act to all Legislators, other appropriate state officers and the superintendent of the respective school district or the Executive Director of the State Public Charter School Authority, as applicable, following the presentation of the final written report to the Legislative Commission.*

*2. The Legislative Commission may by regulation provide for the:*



(a) *Presentation of the final written report of each audit to the Audit Subcommittee before the report is presented to the Legislative Commission.*

(b) *Distribution of copies of the final written report of an audit to each member of the Legislative Commission or Audit Subcommittee, or both, before the report is presented to the Legislative Commission.*

(c) *Distribution of copies of the final written report or a summary of the final report to all Legislators, other appropriate state officers and the superintendent of the respective school district or the Executive Director of the State Public Charter School Authority after the final report is presented to the Audit Subcommittee.*

3. *Except as otherwise provided by chapters 218A to 218H, inclusive, of NRS, the Legislative Auditor shall not disclose the content of any audit conducted pursuant to section 5 or 6 of this act before it is presented to the:*

(a) *Audit Subcommittee, if the final written report is presented to the Audit Subcommittee pursuant to regulations adopted by the Legislative Commission.*

(b) *Legislative Commission, if the final written report is not presented to the Audit Subcommittee pursuant to regulations adopted by the Legislative Commission.*

**Sec. 9. 1.** *The Legislative Commission or the Audit Subcommittee shall notify the respective school district or the State Public Charter School Authority, as applicable, of its acceptance of a final written report of an audit by the Legislative Auditor that concerns the school district or the State Public Charter School Authority and contains any recommendations for corrective action. Within 60 working days after the receipt of notification, if corrective action is recommended, the school district or State Public Charter School Authority, as applicable, shall submit a plan for corrective action to the Legislative Auditor. The school district or State Public Charter School Authority, as applicable, shall commence corrective action pursuant to the plan immediately after its submission.*

2. *The Legislative Auditor shall notify the:*

(a) *Audit Subcommittee, if the final written report was first presented to the Audit Subcommittee pursuant to regulations adopted by the Legislative Commission; or*

(b) *Legislative Commission, if the final written report was first presented to the Legislative Commission,*

↳ *of any failure to submit a plan pursuant to subsection 1.*



3. *Each person who submits a plan pursuant to subsection 1 shall, within 6 months after submission of the plan, submit to the Legislative Auditor a report specifying the extent to which the recommendations of the Legislative Auditor have been carried out, the extent to which the recommendations have not been carried out and the reasons for any failure to carry out the recommendations.*

4. *The Legislative Auditor shall submit each report received pursuant to subsection 3 to the Legislative Commission and the Interim Finance Committee.*

5. *The Legislative Auditor shall notify the:*

(a) *Audit Subcommittee, if so authorized by regulations adopted by the Legislative Commission; or*

(b) *Legislative Commission,*

↳ *of any failure to submit a report pursuant to subsection 3.*

6. *The Legislative Commission may by regulation:*

(a) *Provide that reports received by the Legislative Auditor pursuant to subsection 3 must be submitted to the Audit Subcommittee before they are submitted to the Legislative Commission.*

(b) *Authorize the Audit Subcommittee to:*

(1) *Review the reports;*

(2) *Conduct hearings to examine any justification for a failure to carry out the recommendations of the Legislative Auditor; and*

(3) *Report its findings to the Legislative Commission.*

**Sec. 10.** 1. *Every officer and employee of a school district or the State Public Charter School Authority shall aid and assist the Legislative Auditor at such times as the Legislative Auditor requires in the inspection, examination and audit of any books, accounts, records, reports or other documents in their possession.*

2. *Upon the request of the Legislative Auditor or the Legislative Auditor's authorized representative, all officers and employees of a school district or the State Public Charter School Authority shall make available to the Legislative Auditor all their books, accounts, records, reports or other documents, confidential or otherwise, necessary, irrespective of their form or location in performing authorized audits or investigations.*

3. *Each school district or the State Public Charter School Authority shall cooperate fully with the Legislative Auditor or the Legislative Auditor's authorized representative in the performance of his or her duties pursuant to sections 5 to 10, inclusive, of this act.*



**Sec. 11.** NRS 239.010 is hereby amended to read as follows:

239.010 1. Except as otherwise provided in this section and NRS 1.4683, 1.4687, 1A.110, 3.2203, 41.0397, 41.071, 49.095, 49.293, 62D.420, 62D.440, 62E.516, 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 75A.100, 75A.150, 76.160, 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413, 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345, 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270, 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280, 119A.280, 119A.653, 119A.677, 119B.370, 119B.382, 120A.640, 120A.690, 125.130, 125B.140, 126.141, 126.161, 126.163, 126.730, 127.007, 127.057, 127.130, 127.140, 127.2817, 128.090, 130.312, 130.712, 136.050, 159.044, 159A.044, 172.075, 172.245, 176.015, 176.0625, 176.09129, 176.156, 176A.630, 178.39801, 178.4715, 178.5691, 179.495, 179A.070, 179A.165, 179D.160, 200.3771, 200.3772, 200.5095, 200.604, 202.3662, 205.4651, 209.392, 209.3923, 209.3925, 209.419, 209.429, 209.521, 211A.140, 213.010, 213.040, 213.095, 213.131, 217.105, 217.110, 217.464, 217.475, 218A.350, 218E.625, 218F.150, 218G.130, 218G.240, 218G.350, 224.240, 226.300, 228.270, 228.450, 228.495, 228.570, 231.069, 231.1473, 232.1369, 233.190, 237.300, 239.0105, 239.0113, 239.014, 239B.026, 239B.030, 239B.040, 239B.050, 239C.140, 239C.210, 239C.230, 239C.250, 239C.270, 239C.420, 240.007, 241.020, 241.030, 241.039, 242.105, 244.264, 244.335, 247.540, 247.550, 247.560, 250.087, 250.130, 250.140, 250.150, 268.095, 268.0978, 268.490, 268.910, 269.174, 271A.105, 281.195, 281.805, 281A.350, 281A.680, 281A.685, 281A.750, 281A.755, 281A.780, 284.4068, 284.4086, 286.110, 286.118, 287.0438, 289.025, 289.080, 289.387, 289.830, 293.4855, 293.5002, 293.503, 293.504, 293.558, 293.5757, 293.870, 293.906, 293.908, 293.910, 293B.135, 293D.510, 331.110, 332.061, 332.351, 333.333, 333.335, 338.070, 338.1379, 338.1593, 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205, 353A.049, 353A.085, 353A.100, 353C.240, 360.240, 360.247, 360.255, 360.755, 361.044, 361.2242, 361.610, 365.138, 366.160, 368A.180, 370.257, 370.327, 372A.080, 378.290, 378.300, 379.0075, 379.008, 379.1495, 385A.830, 385B.100, 387.626, 387.631, 388.1455, 388.259, 388.501, 388.503, 388.513, 388.750, 388A.247, 388A.249, 391.033, 391.035, 391.0365, 391.120, 391.925, 392.029, 392.147, 392.264, 392.271, 392.315, 392.317, 392.325, 392.327, 392.335, 392.850, 393.045, 394.167, 394.16975, 394.1698, 394.447, 394.460, 394.465, 396.1415, 396.1425, 396.143, 396.159, 396.3295, 396.405, 396.525, 396.535, 396.9685, 398A.115, 408.3885, 408.3886, 408.3888,



408.5484, 412.153, 414.280, 416.070, 422.2749, 422.305, 422A.342, 422A.350, 425.400, 427A.1236, 427A.872, 432.028, 432.205, 432B.175, 432B.280, 432B.290, 432B.4018, 432B.407, 432B.430, 432B.560, 432B.5902, 432C.140, 432C.150, 433.534, 433A.360, 439.4941, 439.4988, 439.840, 439.914, 439A.116, 439A.124, 439B.420, 439B.754, 439B.760, 439B.845, 440.170, 441A.195, 441A.220, 441A.230, 442.330, 442.395, 442.735, 442.774, 445A.665, 445B.570, 445B.7773, 447.345, 449.209, 449.245, 449.4315, 449A.112, 450.140, 450B.188, 450B.805, 453.164, 453.720, 458.055, 458.280, 459.050, 459.3866, 459.555, 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403, 463.3407, 463.790, 467.1005, 480.535, 480.545, 480.935, 480.940, 481.063, 481.091, 481.093, 482.170, 482.368, 482.5536, 483.340, 483.363, 483.575, 483.659, 483.800, 484A.469, 484B.830, 484B.833, 484E.070, 485.316, 501.344, 503.452, 522.040, 534A.031, 561.285, 571.160, 584.655, 587.877, 598.0964, 598.098, 598A.110, 598A.420, 599B.090, 603.070, 603A.210, 604A.303, 604A.710, 612.265, 616B.012, 616B.015, 616B.315, 616B.350, 618.341, 618.425, 622.238, 622.310, 623.131, 623A.137, 624.110, 624.265, 624.327, 625.425, 625A.185, 628.418, 628B.230, 628B.760, 629.047, 629.069, 630.133, 630.2671, 630.2672, 630.2673, 630.30665, 630.336, 630A.327, 630A.555, 631.332, 631.368, 632.121, 632.125, 632.3415, 632.3423, 632.405, 633.283, 633.301, 633.4715, 633.4716, 633.4717, 633.524, 634.055, 634.1303, 634.214, 634A.169, 634A.185, 635.111, 635.158, 636.262, 636.342, 637.085, 637.145, 637B.192, 637B.288, 638.087, 638.089, 639.183, 639.2485, 639.570, 640.075, 640.152, 640A.185, 640A.220, 640B.405, 640B.730, 640C.580, 640C.600, 640C.620, 640C.745, 640C.760, 640D.135, 640D.190, 640E.225, 640E.340, 641.090, 641.221, 641.2215, 641.325, 641A.191, 641A.217, 641A.262, 641B.170, 641B.281, 641B.282, 641C.455, 641C.760, 641D.260, 641D.320, 642.524, 643.189, 644A.870, 645.180, 645.625, 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225, 645D.130, 645D.135, 645G.510, 645H.320, 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065, 649.067, 652.126, 652.228, 653.900, 654.110, 656.105, 657A.510, 661.115, 665.130, 665.133, 669.275, 669.285, 669A.310, 671.170, 673.450, 673.480, 675.380, 676A.340, 676A.370, 677.243, 678A.470, 678C.710, 678C.800, 679B.122, 679B.124, 679B.152, 679B.159, 679B.190, 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.410, 681B.540, 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.060, 687A.115, 687B.404, 687C.010, 688C.230, 688C.480, 688C.490, 689A.696, 692A.117, 692C.190, 692C.3507, 692C.3536,





692C.3538, 692C.354, 692C.420, 693A.480, 693A.615, 696B.550, 696C.120, 703.196, 704B.325, 706.1725, 706A.230, 710.159, 711.600, *and section 8 of this act*, sections 35, 38 and 41 of chapter 478, Statutes of Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013 and unless otherwise declared by law to be confidential, all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records. Any such copies, abstracts or memoranda may be used to supply the general public with copies, abstracts or memoranda of the records or may be used in any other way to the advantage of the governmental entity or of the general public. This section does not supersede or in any manner affect the federal laws governing copyrights or enlarge, diminish or affect in any other manner the rights of a person in any written book or record which is copyrighted pursuant to federal law.

2. A governmental entity may not reject a book or record which is copyrighted solely because it is copyrighted.

3. A governmental entity that has legal custody or control of a public book or record shall not deny a request made pursuant to subsection 1 to inspect or copy or receive a copy of a public book or record on the basis that the requested public book or record contains information that is confidential if the governmental entity can redact, delete, conceal or separate, including, without limitation, electronically, the confidential information from the information included in the public book or record that is not otherwise confidential.

4. If requested, a governmental entity shall provide a copy of a public record in an electronic format by means of an electronic medium. Nothing in this subsection requires a governmental entity to provide a copy of a public record in an electronic format or by means of an electronic medium if:

(a) The public record:

- (1) Was not created or prepared in an electronic format; and
- (2) Is not available in an electronic format; or

(b) Providing the public record in an electronic format or by means of an electronic medium would:

- (1) Give access to proprietary software; or
- (2) Require the production of information that is confidential and that cannot be redacted, deleted, concealed or separated from information that is not otherwise confidential.

5. An officer, employee or agent of a governmental entity who has legal custody or control of a public record:



(a) Shall not refuse to provide a copy of that public record in the medium that is requested because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium.

(b) Except as otherwise provided in NRS 239.030, shall, upon request, prepare the copy of the public record and shall not require the person who has requested the copy to prepare the copy himself or herself.

**Sec. 12.** NRS 239C.210 is hereby amended to read as follows:

239C.210 1. A document, record or other item of information described in subsection 2 that is prepared and maintained for the purpose of preventing or responding to an act of terrorism is confidential, not subject to subpoena or discovery, not subject to inspection by the general public and may only be inspected by or released to:

(a) Public safety and public health personnel; and

(b) Except as otherwise provided in this subsection, the Legislative Auditor conducting a postaudit pursuant to NRS 218G.010 to 218G.555, inclusive, *and sections 5 to 10, inclusive, of this act,*

↳ if the Governor determines, by executive order, that the disclosure or release of the document, record or other item of information would thereby create a substantial likelihood of compromising, jeopardizing or otherwise threatening the public health, safety or welfare. Any information that is inspected by or released to the Legislative Auditor pursuant to this subsection is not subject to the exception from confidentiality set forth in NRS 218G.130. The Legislative Auditor may confirm that vulnerability assessments have been submitted to or are in the possession of a state agency that is the subject of a postaudit, but the assessments must not be inspected by or released to the Legislative Auditor. An employee of the Audit Division of the Legislative Counsel Bureau who is conducting a postaudit that includes access to documents or information subject to the provisions of this section must be properly cleared through federal criteria or state or local background investigation and instructed, trained or certified, as applicable, regarding the security sensitivity of the documents or information.

2. The types of documents, records or other items of information subject to executive order pursuant to subsection 1 are as follows:

(a) Assessments, plans or records that evaluate or reveal the susceptibility of fire stations, police stations and other law



enforcement stations to acts of terrorism or other related emergencies.

(b) Drawings, maps, plans or records that reveal the critical infrastructure of primary buildings, facilities and other structures used for storing, transporting or transmitting water or electricity, natural gas or other forms of energy, fiber optic cables, microwave towers or other vertical assets used for the transmission or receipt of data or communications used by response agencies and public safety and public health personnel.

(c) Documents, records or other items of information which may reveal the details of a specific emergency response plan or other tactical operations by a response agency and any training relating to such emergency response plans or tactical operations.

(d) Handbooks, manuals or other forms of information detailing procedures to be followed by response agencies in the event of an act of terrorism or other related emergency.

(e) Documents, records or other items of information that reveal information pertaining to specialized equipment used for covert, emergency or tactical operations of a response agency, other than records relating to expenditures for such equipment.

(f) Documents, records or other items of information regarding critical telecommunications facilities and the infrastructure and security of radio frequencies for transmissions used by response agencies, including, without limitation:

(1) Access codes, passwords or programs used to ensure the security of radio frequencies for transmissions used by response agencies;

(2) Procedures and processes used to ensure the security of radio frequencies for transmissions used by response agencies; and

(3) Plans used to re-establish security and service with respect to radio frequencies for transmissions used by response agencies after security has been breached or service has been interrupted.

(g) Vulnerability assessments and emergency response plans of utilities, public entities and private businesses in this State. As used in this paragraph, "public entities" means departments, agencies or instrumentalities of the State, any of its political subdivisions or tribal governments. The term includes general improvement districts.

3. If a person knowingly and unlawfully discloses a document, record or other item of information subject to an executive order issued pursuant to subsection 1 or assists, solicits or conspires with



another person to disclose such a document, record or other item of information, the person is guilty of:

(a) A gross misdemeanor; or

(b) A category C felony and shall be punished as provided in NRS 193.130 if the person acted with the intent to:

(1) Commit, cause, aid, further or conceal, or attempt to commit, cause, aid, further or conceal, any unlawful act involving terrorism or sabotage; or

(2) Assist, solicit or conspire with another person to commit, cause, aid, further or conceal any unlawful act involving terrorism or sabotage.

4. The Governor shall review the documents, records and other items of information determined by executive order pursuant to subsection 1 to be confidential every 10 years to assess the continued need for the documents, records and other items of information to remain confidential.

5. As used in this section, "public safety and public health personnel" includes:

(a) State, county, city and tribal emergency managers;

(b) Members and staff of terrorism early warning centers or fusion intelligence centers in this State;

(c) Employees of fire-fighting or law enforcement agencies, if the head of the agency has designated the employee as having an operational need to know of information that is prepared or maintained for the purpose of preventing or responding to an act of terrorism; and

(d) Employees of a public health agency, if the agency is one that would respond to a disaster and if the head of the agency has designated the employee as having an operational need to know of information that is prepared or maintained for the purpose of preventing or responding to an act of terrorism. As used in this paragraph, "disaster" has the meaning ascribed to it in NRS 414.0335.

**Sec. 13.** Notwithstanding the provisions of NRS 218D.430 and 218D.435, a committee may vote on this act before the expiration of the period prescribed for the return of a fiscal note in NRS 218D.475. This section applies retroactively from and after May 16, 2023.

**Sec. 14.** This act becomes effective on July 1, 2023.

