

SENATE BILL NO. 208—SENATORS STEINBECK AND STONE

FEBRUARY 18, 2025

Referred to Committee on Government Affairs

SUMMARY—Revises provisions governing certain surcharges imposed by a county. (BDR 20-677)

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

CONTAINS UNFUNDED MANDATE (§§ 2, 4) (NOT REQUESTED BY AFFECTED LOCAL GOVERNMENT)

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

AN ACT relating to counties; revising the use of revenue collected by a county from certain telephone surcharges; revising provisions governing the fund into which such revenue is deposited; eliminating the authorization for a county to impose a surcharge for purposes of purchasing or maintaining certain recording devices; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

- 1 Under existing federal law, the Federal Communications Commission is
- 2 required to regulate the use of money collected from surcharges imposed for
- 3 emergency 911 service to prevent diversion of those fees or charges. (47 U.S.C. §
- 4 615a-1) Existing federal regulations limit the use of revenue from such fees or
- 5 charges imposed by authorized taxing jurisdictions to: (1) the support and
- 6 implementation of emergency 911 service; and (2) the operational expenses of a
- 7 call center that receives and manages emergency calls, commonly known as a
- 8 public safety answering point. Existing federal regulations provide certain
- 9 examples of acceptable uses of such revenue which include, without limitation, the
- 10 purchase, maintenance or upgrade of buildings or facilities that contain public
- 11 safety answering points. (47 C.F.R § 9.23)
- 12 Existing law authorizes a board of county commissioners to impose a surcharge
- 13 for the enhancement of the telephone system for reporting an emergency or for the
- 14 purchase and maintenance of portable event recording devices and vehicular event
- 15 recording devices if the board adopts and reviews, at least annually, a 5-year master
- 16 plan for the enhancement of the telephone system or the purchase and maintenance
- 17 of such recording devices. (NRS 244A.7643) If a county imposes such a surcharge,
- 18 existing law requires that the revenue collected from the surcharge be deposited in a
- 19 special revenue fund and used only for specified purposes. Existing law prescribes



20 an order of priority for spending the money in the fund for the specified purposes.
21 (NRS 244A.7645) **Section 3** of this bill: (1) authorizes the revenue collected from
22 the surcharge to also be used for paying any costs associated with the construction
23 or upgrade of a facility that contains a telephone system for reporting an
24 emergency; and (2) prescribes the order of priority for spending the revenue
25 collected from the surcharge for that additional purpose.

26 Under existing law, if the uncommitted balance of such a special revenue fund
27 exceeds a specified monetary threshold at the end of any fiscal year, the board of
28 county commissioners is required to reduce the amount of the surcharge imposed
29 during the next fiscal year by the amount necessary to ensure that the
30 unencumbered balance in the fund at the end of the next fiscal year does not exceed
31 the specified threshold. (NRS 244A.7645) **Section 3** increases to \$15,000,000 this
32 monetary threshold for such a special revenue fund of a county whose population is
33 700,000 or more (currently Clark County).

34 **Section 2** of this bill eliminates the authorization for a county to impose a
35 surcharge for purposes of purchasing and maintaining portable event recording
36 devices and vehicular event recording devices effective October 1, 2029. As a
37 result of the elimination of this authority, **sections 1, 4 and 5** of this bill remove
38 references to these recording devices effective October 1, 2029. **Section 6** of this
39 bill requires a county that has an ordinance imposing a surcharge for purposes of
40 purchasing and maintaining those recording devices in effect during the period
41 between October 1, 2025, and September 30, 2029, to submit an annual report
42 during that period to the Director of the Legislative Counsel Bureau for
43 transmission to the Legislative Commission describing its activities related to the
44 identification of an alternate source of funding for purchasing and maintaining
45 those recording devices after October 1, 2029.

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

1 **Section 1.** NRS 244A.7641 is hereby amended to read as
2 follows:

3 244A.7641 As used in NRS 244A.7641 to 244A.7648,
4 inclusive, unless the context otherwise requires:

5 1. "Mobile telephone service" means cellular or other service
6 to a telephone installed in a vehicle or which is otherwise portable.

7 2. "Place of primary use" has the meaning ascribed to it in 4
8 U.S.C. § 124(8), as that section existed on August 1, 2002.

9 3. ~~["Portable event recording device" has the meaning ascribed
10 to it in NRS 289.830.~~

11 ~~—4.]~~ "Supplier" means a person authorized by the Federal
12 Communications Commission to provide mobile telephone service.

13 ~~[5.]~~ 4. "Telephone system" means a system for transmitting
14 information between or among points specified by the user that does
15 not change the form or content of the information regardless of the
16 technology, facilities or equipment used. A telephone system may
17 include, without limitation:

18 (a) Wireless or Internet technology, facilities or equipment; and



1 (b) Technology, facilities or equipment used for transmitting
2 information from an emergency responder to the user or from the
3 user to an emergency responder.

4 ~~6. "Vehicular event recording device" means a device which~~
5 ~~is affixed to a marked vehicle of a law enforcement agency, as~~
6 ~~defined in NRS 289.830, and which records both audio and visual~~
7 ~~events.]~~

8 **Sec. 2.** NRS 244A.7643 is hereby amended to read as follows:

9 244A.7643 1. Except as otherwise provided in this section,
10 the board of county commissioners of a county may by ordinance,
11 for the enhancement of the telephone system for reporting an
12 emergency in the county , ~~[and for the purpose of purchasing and~~
13 ~~maintaining portable event recording devices and vehicular event~~
14 ~~recording devices.]~~ impose a surcharge on:

15 (a) Each access line or trunk line of each customer to the local
16 exchange of any telecommunications provider providing those lines
17 in the county; and

18 (b) The mobile telephone service provided to each customer of
19 that service whose place of primary use is in the county.

20 2. A board of county commissioners may not impose a
21 surcharge pursuant to this section unless the board first adopts a 5-
22 year master plan for the enhancement of the telephone system for
23 reporting emergencies in the county . ~~[or for the purpose of~~
24 ~~purchasing and maintaining portable event recording devices and~~
25 ~~vehicular event recording devices, as applicable.]~~ The master plan
26 must include an estimate of the cost of the enhancement of the
27 telephone system ~~[or of the cost of purchasing and maintaining~~
28 ~~portable event recording devices and vehicular event recording~~
29 ~~devices, as applicable.]~~ and all proposed sources of money for
30 funding ~~[those costs.]~~ *the cost*. For the duration of the imposition of
31 the surcharge, the board shall, at least annually, review and, if
32 necessary, update the master plan.

33 3. The surcharge imposed by a board of county commissioners
34 pursuant to this section:

35 (a) For each access line to the local exchange of a
36 telecommunications provider, must not exceed \$1 each month;

37 (b) For each trunk line to the local exchange of a
38 telecommunications provider, must equal 10 times the amount of the
39 surcharge imposed for each access line to the local exchange of a
40 telecommunications provider pursuant to paragraph (a); and

41 (c) For each telephone number assigned to a customer by a
42 supplier of mobile telephone service, must equal the amount of the
43 surcharge imposed for each access line to the local exchange of a
44 telecommunications provider pursuant to paragraph (a).



1 4. A telecommunications provider which provides access lines
2 or trunk lines in a county which imposes a surcharge pursuant to this
3 section or a supplier which provides mobile telephone service to a
4 customer in such a county shall collect the surcharge from its
5 customers each month. Except as otherwise provided in NRS
6 244A.7647, the telecommunications provider or supplier shall remit
7 the surcharge it collects to the treasurer of the county in which the
8 surcharge is imposed not later than the 15th day of the month after
9 the month it receives payment of the surcharge from its customers.

10 5. An ordinance adopted pursuant to this section may include a
11 schedule of penalties for the delinquent payment of amounts due
12 from telecommunications providers or suppliers pursuant to this
13 section. Such a schedule:

14 (a) Must provide for a grace period of not less than 90 days after
15 the date on which the telecommunications provider or supplier must
16 otherwise remit the surcharge to the county treasurer; and

17 (b) Must not provide for a penalty that exceeds 5 percent of the
18 cumulative amount of surcharges owed by a telecommunications
19 provider or a supplier.

20 6. As used in this section, "trunk line" means a line which
21 provides a channel between a switchboard owned by a customer of a
22 telecommunications provider and the local exchange of the
23 telecommunications provider.

24 **Sec. 3.** NRS 244A.7645 is hereby amended to read as follows:

25 244A.7645 1. If a surcharge is imposed pursuant to NRS
26 244A.7643 in a county whose population is 100,000 or more, the
27 board of county commissioners of that county shall establish by
28 ordinance an advisory committee to develop a plan to enhance the
29 telephone system for reporting an emergency in that county and to
30 oversee any money allocated for that purpose. The advisory
31 committee must:

32 (a) Consist of not less than five members who:

33 (1) Are residents of the county;

34 (2) Possess knowledge concerning telephone systems for
35 reporting emergencies; and

36 (3) Are not elected public officers.

37 (b) Subject to the provisions of subparagraph (3) of paragraph
38 (a), include the chief law enforcement officer or his or her designee
39 from each office of the county sheriff, metropolitan police
40 department, police department of an incorporated city within the
41 county and department, division or municipal court of a city or town
42 that employs marshals within the county, as applicable.

43 2. If a surcharge is imposed pursuant to NRS 244A.7643 in a
44 county whose population is less than 100,000, the board of county
45 commissioners of that county shall establish by ordinance an



1 advisory committee to develop a plan to enhance or improve the
2 telephone system for reporting an emergency in that county and to
3 oversee any money allocated for that purpose. The advisory
4 committee must:

5 (a) Consist of not less than five members who:

6 (1) Are residents of the county;

7 (2) Possess knowledge concerning telephone systems for
8 reporting emergencies; and

9 (3) Are not elected public officers.

10 (b) Include a representative of an incumbent local exchange
11 carrier which provides service to persons in that county. As used in
12 this paragraph, "incumbent local exchange carrier" has the meaning
13 ascribed to it in 47 U.S.C. § 251(h)(1), as that section existed on
14 October 1, 1999, and includes a local exchange carrier that is treated
15 as an incumbent local exchange carrier pursuant to that section.

16 (c) Subject to the provisions of subparagraph (3) of paragraph
17 (a), include the chief law enforcement officer or his or her designee
18 from each office of the county sheriff, metropolitan police
19 department, police department of an incorporated city within the
20 county and department, division or municipal court of a city or town
21 that employs marshals within the county, as applicable.

22 3. If a surcharge is imposed in a county pursuant to NRS
23 244A.7643, the board of county commissioners of that county shall
24 create a special revenue fund of the county for the deposit of the
25 money collected pursuant to NRS 244A.7643. The money in the
26 fund must be used only:

27 (a) To pay the costs of adopting and reviewing the 5-year master
28 plan for the enhancement of the telephone system for reporting
29 emergencies in the county that is required pursuant to
30 NRS 244A.7643.

31 (b) With respect to the telephone system for reporting an
32 emergency:

33 (1) In a county whose population is 52,000 or more, to
34 enhance the telephone system for reporting an emergency, including
35 only:

36 (I) Paying recurring and nonrecurring charges for
37 telecommunication services necessary for the operation of the
38 enhanced telephone system;

39 (II) Paying costs for personnel and training associated
40 with the routine maintenance and updating of the database for the
41 system;

42 (III) Purchasing, leasing or renting the equipment and
43 software necessary to operate the enhanced telephone system,
44 including, without limitation, equipment and software that identify
45 the number or location from which a call is made; and



1 (IV) Paying costs associated with any maintenance,
2 upgrade and replacement of equipment and software necessary for
3 the operation of the enhanced telephone system.

4 (2) In a county whose population is less than 52,000, to
5 improve the telephone system for reporting an emergency in the
6 county.

7 (c) *To pay any costs associated with the construction or*
8 *upgrade of a facility that contains a telephone system for reporting*
9 *an emergency.*

10 (d) With respect to purchasing and maintaining portable event
11 recording devices and vehicular event recording devices, to pay:

12 (1) By an entity described in this subparagraph, costs
13 associated with the acquisition, maintenance, storage of data,
14 upgrade and replacement of equipment and software necessary for
15 the operation of portable event recording devices and vehicular
16 event recording devices or systems that consist of both portable
17 event recording devices and vehicular event recording devices.
18 Money may be expended pursuant to this subparagraph for the
19 purchase and maintenance of portable event recording devices or
20 vehicular event recording devices only by:

21 (I) The sheriff's office of a county;

22 (II) A metropolitan police department;

23 (III) A police department of an incorporated city;

24 (IV) A department, division or municipal court of a city
25 or town that employs marshals;

26 (V) A department of alternative sentencing; or

27 (VI) A county school district that employs school police
28 officers.

29 (2) Costs for personnel and training associated with
30 maintaining, updating and operating the equipment, hardware and
31 software necessary for portable event recording devices and
32 vehicular event recording devices or systems that consist of both
33 portable event recording devices and vehicular event recording
34 devices.

35 (3) Costs for personnel and training associated with the
36 maintenance, retention and redaction of audio and video events
37 recorded on portable event recording devices and vehicular event
38 recording devices or systems that consist of both portable event
39 recording devices and vehicular event recording devices.

40 ~~(d)~~ (e) To pay any costs associated with performing an
41 analysis or audit pursuant to NRS 244A.7648 of the surcharges
42 collected by telecommunications providers.

43 4. For the purposes described in subsection 3, money in the
44 fund must be expended in the following order of priority:



1 (a) Paying the costs authorized pursuant to paragraph (a) of
2 subsection 3 to adopt and review the 5-year master plan.

3 (b) If the county performs an analysis or audit described in NRS
4 244A.7648, paying the costs authorized pursuant to paragraph ~~((d))~~
5 (e) of subsection 3.

6 (c) Paying the costs authorized pursuant to paragraph (b) of
7 subsection 3.

8 (d) *Paying the costs authorized pursuant to paragraph (c) of*
9 *subsection 3.*

10 (e) If the county has imposed a portion of the surcharge for
11 purposes of purchasing and maintaining portable event recording
12 devices and vehicular event recording devices:

13 (1) Paying the costs authorized pursuant to paragraph ~~((e))~~
14 (d) of subsection 3 other than costs related to personnel and training.

15 (2) Paying the costs authorized pursuant to paragraph ~~((e))~~
16 (d) of subsection 3 related to personnel.

17 (3) Paying the costs authorized pursuant to paragraph ~~((e))~~
18 (d) of subsection 3 related to training.

19 5. If money in the fund is distributed to a recipient and:

20 (a) The recipient has not used the money for any purpose
21 authorized pursuant to subsection 3 within 6 months, the recipient
22 must:

23 (1) Notify the board of county commissioners and the
24 advisory committee; and

25 (2) Return the unused money.

26 (b) The recipient used any portion of the money for a purpose
27 that is not authorized pursuant to subsection 3, the recipient must:

28 (1) Notify the board of county commissioners and the
29 advisory committee; and

30 (2) Repay the portion of the money that was used for a
31 purpose not authorized pursuant to subsection 3.

32 (c) The recipient was not entitled to receive all or a portion of
33 the money, the recipient must:

34 (1) Notify the board of county commissioners and the
35 advisory committee; and

36 (2) Repay all money to which the recipient was not entitled
37 to receive.

38 6. *If the balance in the fund created in a county whose*
39 *population is 700,000 or more pursuant to subsection 3 which has*
40 *not been committed for expenditure exceeds \$15,000,000 at the*
41 *end of any fiscal year, the board of county commissioners shall*
42 *reduce the amount of the surcharge imposed during the next fiscal*
43 *year by the amount necessary to ensure that the unencumbered*
44 *balance in the fund at the end of the next fiscal year does not*
45 *exceed \$15,000,000.*



1 7. If the balance in the fund created in a county whose
2 population is 100,000 or more *but less than 700,000* pursuant to
3 subsection 3 which has not been committed for expenditure exceeds
4 \$5,000,000 at the end of any fiscal year, the board of county
5 commissioners shall reduce the amount of the surcharge imposed
6 during the next fiscal year by the amount necessary to ensure that
7 the unencumbered balance in the fund at the end of the next fiscal
8 year does not exceed \$5,000,000.

9 ~~7.7~~ 8. If the balance in the fund created in a county whose
10 population is 52,000 or more but less than 100,000 pursuant to
11 subsection 3 which has not been committed for expenditure exceeds
12 \$1,000,000 at the end of any fiscal year, the board of county
13 commissioners shall reduce the amount of the surcharge imposed
14 during the next fiscal year by the amount necessary to ensure that
15 the unencumbered balance in the fund at the end of the next fiscal
16 year does not exceed \$1,000,000.

17 ~~8.7~~ 9. If the balance in the fund created in a county whose
18 population is less than 52,000 pursuant to subsection 3 which has
19 not been committed for expenditure exceeds \$500,000 at the end of
20 any fiscal year, the board of county commissioners shall reduce the
21 amount of the surcharge imposed during the next fiscal year by the
22 amount necessary to ensure that the unencumbered balance in
23 the fund at the end of the next fiscal year does not exceed \$500,000.

24 **Sec. 4.** NRS 244A.7645 is hereby amended to read as follows:

25 244A.7645 1. If a surcharge is imposed pursuant to NRS
26 244A.7643 in a county whose population is 100,000 or more, the
27 board of county commissioners of that county shall establish by
28 ordinance an advisory committee to develop a plan to enhance the
29 telephone system for reporting an emergency in that county and to
30 oversee any money allocated for that purpose. The advisory
31 committee must:

32 (a) Consist of not less than five members who:

- 33 (1) Are residents of the county;
34 (2) Possess knowledge concerning telephone systems for
35 reporting emergencies; and
36 (3) Are not elected public officers.

37 (b) Subject to the provisions of subparagraph (3) of paragraph
38 (a), include the chief law enforcement officer or his or her designee
39 from each office of the county sheriff, metropolitan police
40 department, police department of an incorporated city within the
41 county and department, division or municipal court of a city or town
42 that employs marshals within the county, as applicable.

43 2. If a surcharge is imposed pursuant to NRS 244A.7643 in a
44 county whose population is less than 100,000, the board of county
45 commissioners of that county shall establish by ordinance an



1 advisory committee to develop a plan to enhance or improve the
2 telephone system for reporting an emergency in that county and to
3 oversee any money allocated for that purpose. The advisory
4 committee must:

5 (a) Consist of not less than five members who:

6 (1) Are residents of the county;

7 (2) Possess knowledge concerning telephone systems for
8 reporting emergencies; and

9 (3) Are not elected public officers.

10 (b) Include a representative of an incumbent local exchange
11 carrier which provides service to persons in that county. As used in
12 this paragraph, "incumbent local exchange carrier" has the meaning
13 ascribed to it in 47 U.S.C. § 251(h)(1), as that section existed on
14 October 1, 1999, and includes a local exchange carrier that is treated
15 as an incumbent local exchange carrier pursuant to that section.

16 (c) Subject to the provisions of subparagraph (3) of paragraph
17 (a), include the chief law enforcement officer or his or her designee
18 from each office of the county sheriff, metropolitan police
19 department, police department of an incorporated city within the
20 county and department, division or municipal court of a city or town
21 that employs marshals within the county, as applicable.

22 3. If a surcharge is imposed in a county pursuant to NRS
23 244A.7643, the board of county commissioners of that county shall
24 create a special revenue fund of the county for the deposit of the
25 money collected pursuant to NRS 244A.7643. The money in the
26 fund must be used only:

27 (a) To pay the costs of adopting and reviewing the 5-year master
28 plan for the enhancement of the telephone system for reporting
29 emergencies in the county that is required pursuant to
30 NRS 244A.7643.

31 (b) With respect to the telephone system for reporting an
32 emergency:

33 (1) In a county whose population is 52,000 or more, to
34 enhance the telephone system for reporting an emergency, including
35 only:

36 (I) Paying recurring and nonrecurring charges for
37 telecommunication services necessary for the operation of the
38 enhanced telephone system;

39 (II) Paying costs for personnel and training associated
40 with the routine maintenance and updating of the database for the
41 system;

42 (III) Purchasing, leasing or renting the equipment and
43 software necessary to operate the enhanced telephone system,
44 including, without limitation, equipment and software that identify
45 the number or location from which a call is made; and



1 (IV) Paying costs associated with any maintenance,
2 upgrade and replacement of equipment and software necessary for
3 the operation of the enhanced telephone system.

4 (2) In a county whose population is less than 52,000, to
5 improve the telephone system for reporting an emergency in the
6 county.

7 (c) To pay any costs associated with the construction or upgrade
8 of a facility that contains a telephone system for reporting an
9 emergency.

10 (d) ~~[With respect to purchasing and maintaining portable event
11 recording devices and vehicular event recording devices, to pay:~~

12 ~~— (1) By an entity described in this subparagraph, costs
13 associated with the acquisition, maintenance, storage of data,
14 upgrade and replacement of equipment and software necessary for
15 the operation of portable event recording devices and vehicular
16 event recording devices or systems that consist of both portable
17 event recording devices and vehicular event recording devices.
18 Money may be expended pursuant to this subparagraph for the
19 purchase and maintenance of portable event recording devices or
20 vehicular event recording devices only by:~~

- 21 ~~— (I) The sheriff's office of a county;~~
22 ~~— (II) A metropolitan police department;~~
23 ~~— (III) A police department of an incorporated city;~~
24 ~~— (IV) A department, division or municipal court of a city
25 or town that employs marshals;~~
26 ~~— (V) A department of alternative sentencing; or~~
27 ~~— (VI) A county school district that employs school police
28 officers.~~

29 ~~— (2) Costs for personnel and training associated with
30 maintaining, updating and operating the equipment, hardware and
31 software necessary for portable event recording devices and
32 vehicular event recording devices or systems that consist of both
33 portable event recording devices and vehicular event recording
34 devices.~~

35 ~~— (3) Costs for personnel and training associated with the
36 maintenance, retention and redaction of audio and video events
37 recorded on portable event recording devices and vehicular event
38 recording devices or systems that consist of both portable event
39 recording devices and vehicular event recording devices.~~

40 ~~— (e)}~~ To pay any costs associated with performing an analysis or
41 audit pursuant to NRS 244A.7648 of the surcharges collected by
42 telecommunications providers.

43 4. For the purposes described in subsection 3, money in the
44 fund must be expended in the following order of priority:



1 (a) Paying the costs authorized pursuant to paragraph (a) of
2 subsection 3 to adopt and review the 5-year master plan.

3 (b) If the county performs an analysis or audit described in NRS
4 244A.7648, paying the costs authorized pursuant to paragraph ~~[(e)]~~
5 (d) of subsection 3.

6 (c) Paying the costs authorized pursuant to paragraph (b) of
7 subsection 3.

8 (d) Paying the costs authorized pursuant to paragraph (c) of
9 subsection 3.

10 ~~[(e) If the county has imposed a portion of the surcharge for
11 purposes of purchasing and maintaining portable event recording
12 devices and vehicular event recording devices:~~

13 ~~— (1) Paying the costs authorized pursuant to paragraph (d) of
14 subsection 3 other than costs related to personnel and training.~~

15 ~~— (2) Paying the costs authorized pursuant to paragraph (d) of
16 subsection 3 related to personnel.~~

17 ~~— (3) Paying the costs authorized pursuant to paragraph (d) of
18 subsection 3 related to training.]~~

19 5. If money in the fund is distributed to a recipient and:

20 (a) The recipient has not used the money for any purpose
21 authorized pursuant to subsection 3 within 6 months, the recipient
22 must:

23 (1) Notify the board of county commissioners and the
24 advisory committee; and

25 (2) Return the unused money.

26 (b) The recipient used any portion of the money for a purpose
27 that is not authorized pursuant to subsection 3, the recipient must:

28 (1) Notify the board of county commissioners and the
29 advisory committee; and

30 (2) Repay the portion of the money that was used for a
31 purpose not authorized pursuant to subsection 3.

32 (c) The recipient was not entitled to receive all or a portion of
33 the money, the recipient must:

34 (1) Notify the board of county commissioners and the
35 advisory committee; and

36 (2) Repay all money to which the recipient was not entitled
37 to receive.

38 6. If the balance in the fund created in a county whose
39 population is 700,000 or more pursuant to subsection 3 which has
40 not been committed for expenditure exceeds \$15,000,000 at the end
41 of any fiscal year, the board of county commissioners shall reduce
42 the amount of the surcharge imposed during the next fiscal year by
43 the amount necessary to ensure that the unencumbered balance
44 in the fund at the end of the next fiscal year does not exceed
45 \$15,000,000.



1 7. If the balance in the fund created in a county whose
2 population is 100,000 or more but less than 700,000 pursuant to
3 subsection 3 which has not been committed for expenditure exceeds
4 \$5,000,000 at the end of any fiscal year, the board of county
5 commissioners shall reduce the amount of the surcharge imposed
6 during the next fiscal year by the amount necessary to ensure that
7 the unencumbered balance in the fund at the end of the next fiscal
8 year does not exceed \$5,000,000.

9 8. If the balance in the fund created in a county whose
10 population is 52,000 or more but less than 100,000 pursuant to
11 subsection 3 which has not been committed for expenditure exceeds
12 \$1,000,000 at the end of any fiscal year, the board of county
13 commissioners shall reduce the amount of the surcharge imposed
14 during the next fiscal year by the amount necessary to ensure that
15 the unencumbered balance in the fund at the end of the next fiscal
16 year does not exceed \$1,000,000.

17 9. If the balance in the fund created in a county whose
18 population is less than 52,000 pursuant to subsection 3 which has
19 not been committed for expenditure exceeds \$500,000 at the end of
20 any fiscal year, the board of county commissioners shall reduce the
21 amount of the surcharge imposed during the next fiscal year by the
22 amount necessary to ensure that the unencumbered balance in
23 the fund at the end of the next fiscal year does not exceed \$500,000.

24 **Sec. 5.** NRS 244A.7648 is hereby amended to read as follows:

25 244A.7648 1. Except as otherwise provided in subsection 3, if a
26 surcharge is imposed in a county pursuant to NRS 244A.7643, the
27 board of county commissioners of that county may, as part of its
28 review of the 5-year master plan adopted pursuant to NRS
29 244A.7643 for the enhancement of the telephone system for
30 reporting emergencies in the county , ~~for the purpose of~~
31 ~~purchasing and maintaining portable event recording devices and~~
32 ~~vehicular event recording devices, as applicable,~~ engage a qualified
33 independent auditor to perform an analysis or audit of the
34 surcharges collected by telecommunications providers in the county.

35 2. An auditor that performs an analysis or audit pursuant to this
36 section:

37 (a) Shall not charge a fee exceeding the actual costs of
38 performing the analysis or audit.

39 (b) Shall submit a report of his or her findings to the advisory
40 committee of the county established pursuant to NRS 244A.7645.

41 3. If an auditor performing an analysis or audit of the
42 surcharges collected by telecommunications providers finds in the
43 course of conducting the analysis or audit evidence of a violation of
44 the provisions of NRS 244A.7643, with respect to the amount of
45 money collected or remitted to the county treasurer by a



1 telecommunications provider, the board of county commissioners
2 may engage a qualified independent auditor to perform an additional
3 analysis or audit of the surcharges collected by the
4 telecommunications provider before the next review of the 5-year
5 master plan is conducted.

6 **Sec. 6.** 1. On or before September 30 of each calendar year
7 during the period between October 1, 2025, and September 30,
8 2029, a county that has in effect during any portion of that period an
9 ordinance imposing the surcharge authorized by NRS 244A.7643
10 for purposes of purchasing and maintaining portable event recording
11 devices and vehicular event recording devices shall submit a report
12 to the Director of the Legislative Counsel Bureau for transmission to
13 the Legislative Commission describing its activities related to the
14 identification of an alternate source of funding for purchasing and
15 maintaining portable event recording devices and vehicular event
16 recording devices after October 1, 2029.

17 2. As used in this section:

18 (a) "Portable event recording device" has the meaning ascribed
19 to it in NRS 244A.7641.

20 (b) "Vehicular event recording device" has the meaning ascribed
21 to it in NRS 244A.7641.

22 **Sec. 7.** The provisions of NRS 354.599 do not apply to any
23 additional expenses of a local government that are related to the
24 provisions of this act.

25 **Sec. 8.** 1. This section and sections 3, 6 and 7 of this act
26 become effective on October 1, 2025.

27 2. Sections 1, 2, 4 and 5 of this act become effective on
28 October 1, 2029.



