

JANUARY 2026

SUPPLEMENTAL Nevada Legislative Appropriations Report

*Budgetary Actions Taken by the Legislature During
the 36th (2025) Special Session for the 2025–27 Biennium*

Fiscal Years
2025–26 and 2026–27



**Nevada
Legislature**
LEGISLATIVE COUNSEL BUREAU
FISCAL ANALYSIS DIVISION

NORTHERN NEVADA
LEGISLATIVE BUILDING
401 S. Carson Street
Carson City, NV 89701
(775) 684-6821
fiscal@lcb.state.nv.us



SOUTHERN NEVADA
LEGISLATIVE OFFICES
7120 Amigo Street
Las Vegas, NV 89119

THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

FISCAL ANALYSIS DIVISION

SARAH COFFMAN WAYNE THORLEY
Assembly Fiscal Analyst Senate Fiscal Analyst

MEMORANDUM

DATE: January 23, 2026

TO: Members of the 36th (2025) Special Session

FROM: Fiscal Analysis Division

SUBJECT: **Supplemental Nevada Legislative Appropriations Report Following
the 36th (2025) Special Session**

On November 12, 2025, the Governor issued a proclamation convening the Legislature in a special session beginning November 13, 2025. Over the course of seven days, the Legislature addressed a variety of fiscal and policy issues, several of which were enacted into law.

The Supplemental Nevada Legislative Appropriations Report provides additional information to complement the Nevada Legislative Appropriations Report of the 83rd (2025) Legislature by incorporating actions taken by the Legislature during the 36th (2025) Special Session and includes:

- An update to the projected General Fund balance for FY 2025, FY 2026, and FY 2027.
- An update to General Fund appropriations, reflecting legislative actions taken by the 83rd (2025) Legislature as well as those enacted during the 36th (2025) Special Session.
- A summary of tax policy revisions.
- A summary of bills approved during the 36th (2025) Special Session that has a fiscal impact.

For any questions regarding this material, please contact the Fiscal Analysis Division.

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**Actual (Preliminary) Unappropriated General Fund Balance
Fiscal Year 2025**

	Fiscal Year 2025		
	Governor Recommended	Actual (Preliminary)	Difference
Unappropriated Balance - July 1, 2024	\$ 1,484,629,343	\$ 1,497,430,290	\$ 12,800,947
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2024 / Actual (Preliminary)	\$ 6,129,663,278	\$ 6,124,738,907	\$ (4,924,371)
Tax Credits - Economic Forum Forecast December 2024 / Actual (Preliminary)	\$ (118,622,100)	\$ (112,612,011)	\$ 6,010,089
Total Unrestricted General Fund Revenue	\$ 6,011,041,178	\$ 6,012,126,896	\$ 1,085,718
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ 1,000,000	\$ 1,000,000	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ 250,000	\$ 250,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	\$ -
General Fund Reversions/Transfers to General Fund			
Reversions	\$ 442,745,451	\$ 551,657,716	\$ 108,912,265
Other Budget Reserves	\$ 11,345	\$ 124,519,472	\$ 124,508,127
Total General Fund Reversions/Transfers	\$ 442,756,796	\$ 676,177,188	\$ 233,420,392
General Fund Resources	\$ 7,949,927,317	\$ 8,197,234,374	\$ 247,307,057
Less Appropriations/Transfers Between Fiscal Years			
FY 2025 Operating Appropriations - 2023 Legislature	\$ (5,796,478,430)	\$ (5,796,478,430)	\$ -
Appropriation Transfers	\$ (182,455,464)	\$ (194,789,868)	\$ (12,334,404)
FY 2025 Supplemental Appropriations	\$ (43,362,827)	\$ (86,010,848)	\$ (42,648,021)
One-Time Appropriations - 2023 Legislature	\$ (151,445,708)	\$ (151,445,708)	\$ -
One-Time Appropriations - 2025 Legislature	\$ -	\$ (68,372,404)	\$ (68,372,404)
Restricted Funds - 2025 Legislature	\$ -	\$ (147,076,275)	\$ (147,076,275)
Capital Improvement Program - 2025 Legislature	\$ -	\$ (133,373,657)	\$ (133,373,657)
Replenish Fund Balances - 2025 Legislature	\$ (32,000,000)	\$ (40,200,000)	\$ (8,200,000)
Restricted Funds - 2025 Legislature	\$ (18,447,681)	\$ -	\$ 18,447,681
Cost of 2025 Legislature	\$ (20,000,000)	\$ (44,365,429)	\$ (24,365,429)
Total Unrestricted General Fund Appropriations/Transfers	\$ (6,244,190,110)	\$ (6,662,112,619)	\$ (417,922,509)
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ (250,000)	\$ (250,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (54,527,056)	\$ (51,320,111)	\$ 3,206,945
Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ (58,789,772)	\$ -	\$ 58,789,772
Total Restricted Transfers	\$ (126,816,828)	\$ (64,820,111)	\$ 61,996,717
Total Unappropriated General Fund Balance June 30, 2025	\$ 1,578,920,379	\$ 1,470,301,644	\$ (108,618,735)
5% Minimum Ending Fund Balance	\$ 298,946,695	\$ 303,863,957	\$ 4,917,263
Balance Over/(Under) 5% Minimum	\$ 1,279,973,684	\$ 1,166,437,687	\$ (113,535,998)

**Projected Unappropriated General Fund Balance
Fiscal Year 2026**

	Fiscal Year 2026		
	Governor Recommended	Legislature Approved*	Difference
Unappropriated Balance - July 1, 2025	\$ 1,578,920,379	\$ 1,470,301,644	\$ (108,618,735)
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2024 / May 2025	\$ 6,276,422,384	\$ 6,188,277,784	\$ (88,144,600)
Tax Credits - Economic Forum Forecast December 2024 / May 2025	\$ (142,693,650)	\$ (151,939,797)	\$ (9,246,147)
Adjustment for Measures Recommended by the Governor / Approved by the 2025 Legislature and by the Interim Finance Committee (June 2025)	\$ -	\$ (4,724,523)	\$ (4,724,523)
Total Unrestricted General Fund Revenue	\$ 6,133,728,734	\$ 6,031,613,464	\$ (102,115,270)
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ 1,000,000	\$ 1,000,000	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ 250,000	\$ 250,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 75,000,000	\$ 75,000,000	\$ -
Total General Fund Reversions/Transfers	\$ 75,000,000	\$ 75,000,000	\$ -
General Fund Resources	\$ 7,799,149,113	\$ 7,588,415,108	\$ (210,734,005)
Less Appropriations/Transfers Between Fiscal Years			
FY 2026 Operating Appropriations - 2025 Legislature	\$ (6,367,163,168)	\$ (6,092,788,846)	\$ 274,374,322
FY 2026 Operating Appropriations - 36th Special Session	\$ (23,033,442)	\$ (23,608,774)	\$ (575,332)
FY 2026 Supplemental Appropriations - 36th Special Session	\$ (1,256,686)	\$ (1,256,686)	\$ -
One-Time Appropriations - 2025 Legislature	\$ (363,050,785)	\$ (485,712,495)	\$ (122,661,710)
One-Time Appropriations - 36th Special Session	\$ (181,000,562)	\$ (44,952,648)	\$ 136,047,914
Capital Improvement Program - 2025 Legislature	\$ (196,830,042)	\$ (27,121,301)	\$ 169,708,741
Capital Improvement Program - 36th Special Session	\$ -	\$ (137,000,000)	\$ (137,000,000)
Replenish Fund Balances - 36th Special Session	\$ (38,790,000)	\$ (31,490,000)	\$ 7,300,000
Restricted Funds - 2025 Legislature	\$ -	\$ (54,317,941)	\$ (54,317,941)
Restricted Funds - 36th Special Session	\$ (2,919,080)	\$ (8,018,733)	\$ (5,099,653)
Total Unrestricted General Fund Appropriations/Transfers	\$ (7,174,043,765)	\$ (6,906,267,424)	\$ 267,776,341
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ (250,000)	\$ (250,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (197,583,251)	\$ -	\$ 197,583,251
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ (61,337,287)	\$ -	\$ 61,337,287
Total Restricted Transfers	\$ (272,420,538)	\$ (13,500,000)	\$ 258,920,538
Total Unappropriated General Fund Balance June 30, 2026	\$ 352,684,810	\$ 668,647,684	\$ 315,962,874
5% Minimum Ending Fund Balance	\$ 319,572,665	\$ 305,882,715	\$ (13,689,950)
Balance Over/(Under) 5% Minimum	\$ 33,112,145	\$ 362,764,969	\$ 329,652,824
*Reflects actions by the Legislature during the 83 rd (2025) Session and the 36 th (2025) Special Session.			

**Projected Unappropriated General Fund Balance
Fiscal Year 2027**

	Fiscal Year 2027		
	Governor Recommended	Legislature Approved*	Difference
Unappropriated Balance - July 1, 2026	\$ 599,684,580	\$ 668,647,684	\$ 68,963,104
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2024 / May 2025	\$ 6,456,806,884	\$ 6,365,559,284	\$ (91,247,600)
Tax Credits - Economic Forum Forecast December 2024 / May 2025	\$ (157,419,700)	\$ (159,657,700)	\$ (2,238,000)
Adjustment for Measures Recommended by the Governor / Approved by the 2025 Legislature and by the Interim Finance Committee (June 2025)	\$ -	\$ 442,630	\$ 442,630
Total Unrestricted General Fund Revenue	\$ 6,299,387,184	\$ 6,206,344,214	\$ (93,042,970)
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ 1,000,000	\$ 1,000,000	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ 250,000	\$ 250,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 75,000,000	\$ 75,000,000	\$ -
Total General Fund Reversions/Transfers	\$ 75,000,000	\$ 75,000,000	\$ -
General Fund Resources	\$ 6,985,571,764	\$ 6,961,491,898	\$ (24,079,866)
Less Appropriations/Transfers Between Fiscal Years			
FY 2027 Operating Appropriations - 2025 Legislature	\$ (6,401,534,301)	\$ (6,238,684,825)	\$ 162,849,476
FY 2027 Operating Appropriations - 36th Special Session	\$ (6,558,779)	\$ (3,911,928)	\$ -
FY 2027 Supplemental Appropriations - 36th Special Session	\$ (19,422,534)	\$ (19,422,534)	\$ -
One-Time Appropriations - 2025 Legislature	\$ (180,183,473)	\$ (95,777,255)	\$ 84,406,218
One-Time Appropriations - 36th Special Session	\$ (67,932,617)	\$ (67,932,617)	\$ -
Restricted Funds - 2025 Legislature	\$ -	\$ -	\$ -
Restricted Funds - 36th Special Session	\$ (948,695)	\$ (948,695)	\$ -
Cost of 2027 Legislature	\$ (20,000,000)	\$ (28,000,000)	\$ (8,000,000)
Total Unrestricted General Fund Appropriations/Transfers	\$ (6,696,580,399)	\$ (6,454,677,854)	\$ 241,902,545
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ (250,000)	\$ (250,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (49,266,021)	\$ -	\$ 49,266,021
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ -	\$ -	\$ -
Total Restricted Transfers	\$ (62,766,021)	\$ (13,500,000)	\$ 49,266,021
Total Unappropriated General Fund Balance June 30, 2027	\$ 226,225,344	\$ 493,314,044	\$ 267,088,700
5% Minimum Ending Fund Balance	\$ 320,076,715	\$ 313,100,964	\$ (6,975,751)
Balance Over/(Under) 5% Minimum	\$ (93,851,371)	\$ 180,213,080	\$ 274,064,451

*Reflects actions by the Legislature during the 83rd (2025) Session and the 36th (2025) Special Session.

General Fund Appropriations

As displayed in the table below, the 83rd (2025) Legislature, and with actions taken during the 36th (2025) Special Session, appropriated a total of \$13.862 billion from the State General Fund for the 2025-27 Biennium, which is approximately \$338.5 million more than what was originally approved by the 83rd (2025) Legislature.

	83 rd Legislature Appropriations	36 th Special Session Appropriations	Combined Appropriations (83 rd Legislature and 36 th Special Session)
FY 2025			
Cost of Session	\$ 44,365,429	\$ -	\$ 44,365,429
Supplemental Appropriations	\$ 86,010,848	\$ -	\$ 86,010,848
One-Time Appropriations	\$ 68,372,404	\$ -	\$ 68,372,404
Capital Improvements	\$ 133,373,657	\$ -	\$ 133,373,657
Restricted Funds ¹	\$ 128,628,594	\$ -	\$ 128,628,594
Restoration of Fund Balances	\$ 40,200,000	\$ -	\$ 40,200,000
Total FY 2025	\$ 500,950,932	\$ -	\$ 500,950,932
FY 2026			
Supplemental Appropriations	\$ -	\$ 1,256,686	\$ 1,256,686
One-Time Appropriations	\$ 512,833,796	\$ 44,952,648	\$ 557,786,444
Capital Improvements	\$ -	\$ 137,000,000	\$ 137,000,000
Operating Appropriations	\$ 6,092,788,846	\$ 23,608,774	\$ 6,116,397,620
Restricted Funds ¹	\$ 54,317,941	\$ 39,508,733	\$ 93,826,674
Total FY 2026	\$ 6,659,940,583	\$ 246,326,841	\$ 6,906,267,424
Total Cumulative	\$ 7,160,891,515	\$ 246,326,841	\$ 7,407,218,356
FY 2027			
Supplemental Appropriations	\$ -	\$ 19,422,534	\$ 19,422,534
One-Time Appropriations	\$ 95,777,255	\$ 67,932,617	\$ 163,709,872
Operating Appropriations	\$ 6,238,684,825	\$ 3,911,928	\$ 6,242,596,753
Restricted Funds ¹	\$ -	\$ 948,695	\$ -
Estimated Cost of 84 th Legislature	\$ 28,000,000	\$ -	\$ 28,000,000
Total FY 2027	\$ 6,362,462,080	\$ 92,215,774	\$ 6,454,677,854
Total Cumulative	\$ 13,523,353,595	\$ 338,542,615	\$ 13,861,896,210

¹ Restricted funds have been appropriated to the Interim Finance Committee's Contingency Account for purposes specified in A.B. 398, A.B. 593, and S.B. 500 of the 83rd (2025) Legislative Session, as well as A.B. 4 and S.B. 4 of the 36th (2025) Special Session.

For FY 2026, combined General Fund operating appropriations of \$6.118 billion were approved (inclusive of supplemental appropriation), which represents a 0.4% increase when compared to \$6.093 billion originally appropriated for FY 2026 by the 83rd Legislature. For FY 2027, combined General Fund operating appropriations of \$6.262 billion were approved (inclusive of supplemental appropriation), which also

represents a 0.4% increase when compared to the \$6.239 billion originally appropriated for FY 2027 by the 83rd Legislature.

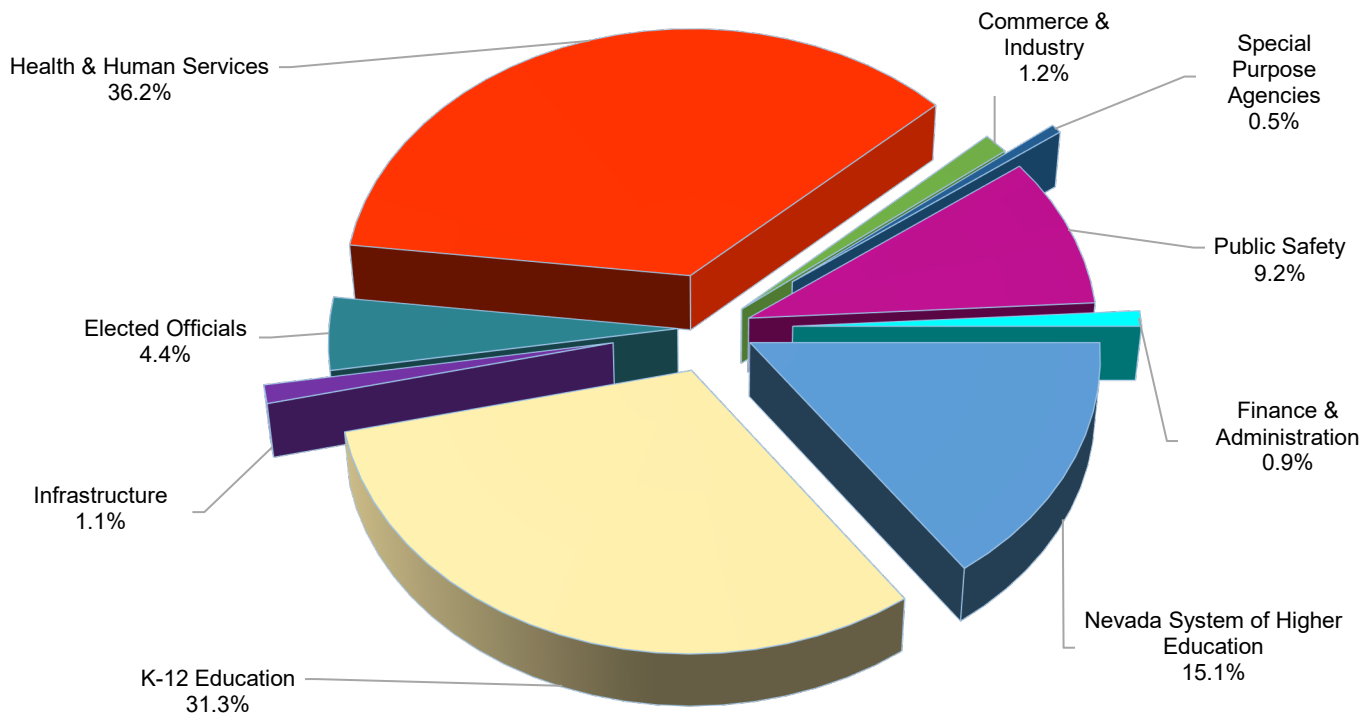
The following table identifies the General Fund operating appropriations approved by the 83rd (2025) Legislature and the additional operating appropriations approved during the 36th (2025) Special Session.

General Fund Operating Appropriations Approved by the 83rd (2025) Legislature and the 36th (2025) Special Session 2025-27 Biennium			
Functional Area	83rd Legislature Appropriations	36th Special Session Appropriations¹	Combined Appropriations (83rd Legislature and 36th Special Session)
Elected Officials	\$ 544,306,719	\$ 2,204,813	\$ 546,511,532
Finance and Administration	\$ 115,318,671	\$ -	\$ 115,318,671
K-12 Education	\$ 3,871,440,503	\$ 50,000	\$ 3,871,490,503
Nevada System of Higher Education	\$ 1,869,668,294	\$ -	\$ 1,869,668,294
Commerce and Industry	\$ 153,904,973	\$ -	\$ 153,904,973
Health and Human Services	\$ 4,443,179,923	\$ 38,795,139	\$ 4,481,975,062
Public Safety	\$ 1,132,118,785	\$ 4,149,970	\$ 1,136,268,755
Infrastructure	\$ 137,411,129	\$ -	\$ 137,411,129
Special Purpose Agencies	\$ 64,124,674	\$ 3,000,000	\$ 67,124,674
Total	\$ 12,331,473,671	\$ 48,199,922	\$ 12,379,673,593
¹ . Supplemental appropriations totaling \$20.7 million for the 2025-27 Biennium are included in the General Fund operating appropriations for the Department of Human Services - Division of Social Services to administer the Supplemental Nutrition Assistance Program (SNAP).			

During the 36th (2025) Special Session, the Legislature authorized \$48.2 million in additional operating appropriations, including \$20.7 million for administrative support of the Supplemental Nutrition Assistance Program, \$15.6 million for a jail-based competency program, \$3.0 million for public defender stipends and other costs related to the Davis v. Nevada stipulated consent judgement, and \$2.2 million for legislative security.

NEVADA GENERAL FUND APPROPRIATIONS

LEGISLATURE APPROVED - 2025-27 BIENNIUM^a.



LEGISLATURE APPROVED APPROPRIATIONS 2025-27 BIENNIUM^a.

	<u>FY 2026</u>	<u>FY 2027</u>	<u>TOTAL</u>	<u>% of TOTAL</u>
Elected Officials ^{b,c,d}	\$ 267,899,634	\$ 278,611,898	\$ 546,511,532	4.4%
Finance & Administration	\$ 57,082,680	\$ 58,235,991	\$ 115,318,671	0.9%
Education:				
Kindergarten to 12 th Grade	\$ 1,924,153,294	\$ 1,947,337,209	\$ 3,871,490,503	31.3%
Nevada System of Higher Education	\$ 940,536,384	\$ 929,131,910	\$ 1,869,668,294	15.1%
Subtotal Education	\$ 2,864,689,678	\$ 2,876,469,119	\$ 5,741,158,797	46.4%
Commerce & Industry ^e	\$ 77,214,108	\$ 76,690,865	\$ 153,904,973	1.2%
Health & Human Services	\$ 2,186,353,482	\$ 2,295,621,580	\$ 4,481,975,062	36.2%
Public Safety ^c	\$ 561,364,947	\$ 574,903,808	\$ 1,136,268,755	9.2%
Infrastructure	\$ 68,092,079	\$ 69,319,050	\$ 137,411,129	1.1%
Special Purpose Agencies ^{d,e}	\$ 34,957,698	\$ 32,166,976	\$ 67,124,674	0.5%
Total	\$ 6,117,654,306	\$ 6,262,019,287	\$ 12,379,673,593	100.0%

- Includes General Fund operating appropriations approved by the Legislature during the 83rd (2025) Session and the 36th (2025) Special Session.
- The Elected Officials functional area for the Legislature Approved Appropriations includes \$4,880,386 in FY 2026 and \$10,139,431 in FY 2027 pursuant to A.B. 596, Section 1.12 appropriated to the Governor's Office of Finance for a 1.0% salary increase in both FY 2026 and FY 2027 for employees covered by a collective bargaining agreement.
- The 83rd (2025) Legislature approved moving the Office of Cyber Defense Coordination from the Department of Public Safety within the Public Safety functional area to the Governor's Technology Office within the Elected Officials functional area.
- The 83rd (2025) Legislature approved moving the Division of Emergency Management from the Office of the Military within the Special Purpose Agencies functional area to the Governor's Office within the Elected Officials functional area.
- The 83rd (2025) Legislature approved moving the Department of Native American Affairs from the Commerce & Industry functional area to the Special Purpose Agencies functional area.

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
DURING THE 36TH (2025) SPECIAL SESSION**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED		LEGISLATURE APPROVED	
				FY 2026	FY 2027	FY 2026	FY 2027
S.B. 4	11	Department of Human Services, Division of Social Services (Section 9)	For the costs associated with the administration of the Supplemental Nutrition Assistance Program.	\$ 1,256,686	\$ 19,422,534	\$ 1,256,686	\$ 19,422,534
TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS				\$ 1,256,686	\$ 19,422,534	\$ 1,256,686	\$ 19,422,534
¹ "Purpose" reflects the expenditures approved by the Legislature during the 36 th (2025) Special Session and not necessarily the expenditures originally recommended by the Governor.							

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
DURING THE 36TH (2025) SPECIAL SESSION**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED		LEGISLATURE APPROVED	
				FY 2026	FY 2027	FY 2026	FY 2027
A.B. 1	4	Office of Finance, Governor's Office (Section 24)	For the Governor's Technology Office for investments related to cybersecurity.	\$ 6,573,067	\$ 3,420,682	\$ 6,458,457	\$ 3,420,682
A.B. 1	4	Office of Finance, Governor's Office (Section 25)	For a loan to the Governor's Technology Office to cover a shortfall in revenues for the Client Services Division.	\$ 1,005,840	\$ 1,359,317	\$ 1,005,840	\$ 1,359,317
A.B. 1	4	Office of Finance, Governor's Office (Section 26)	For a loan to the Governor's Technology Office to cover a shortfall in revenues for the Computing Services Division.	\$ 1,063,637	\$ 1,063,637	\$ 1,063,637	\$ 1,063,637
A.B. 1	4	Office of Finance, Governor's Office (Section 27)	For a loan to the Governor's Technology Office to cover a shortfall in revenues for the Office of Information Security and Cyber Defense.	\$ 184,018	\$ 70,431	\$ 184,018	\$ 70,431
A.B. 4	9	Department of Corrections (Section 60.5)	For equipment and furniture costs associated with carrying out the provisions of the act related to the alternative correctional program.	\$ -	\$ -	\$ 566,696	\$ -
S.B. 3	1	Account for Silver State General Assistance Program (<i>Section 14 as introduced</i> - deleted via amendment 1)	For the provision of assistance to eligible persons and households under the Silver State General Assistance Program established by S.B.3 for November 2025.	\$ 45,500,000	\$ -	\$ -	\$ -
S.B. 3	1	Account for Silver State General Assistance Program (<i>Section 15 as introduced</i> - deleted via amendment 1)	For the provision of assistance to eligible persons and households under the Silver State General Assistance Program established by S.B. 3 for December 2025.	\$ 91,000,000	\$ -	\$ -	\$ -
S.B. 4	11	Department of Corrections (Section 3)	For the purchase of hybrid healthcare kiosks.	\$ 594,000	\$ 1,188,000	\$ 594,000	\$ 1,188,000
S.B. 4	11	Department of Education (Section 5)	To enter into a contract with a qualified entity to assist the Commission on Innovation and Excellence in Education in developing recommendations pursuant to NRS 385.920 and to assist the department in implementing such recommendations.	\$ 1,950,000	\$ -	\$ 1,950,000	\$ -
S.B. 4	11	University of Nevada, Reno (Section 7)	For purchases of equipment for the Nevada State Public Health Laboratory.	\$ 7,630,000	\$ -	\$ 7,630,000	\$ -
S.B. 4	11	Department of Business and Industry, Office of Nevada Boards, Commissions and Councils Standards (Section 12)	For personnel costs.	\$ -	\$ 330,550	\$ -	\$ 330,550

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
DURING THE 36TH (2025) SPECIAL SESSION**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED		LEGISLATURE APPROVED	
				FY 2026	FY 2027	FY 2026	FY 2027
S.B. 5	12	Statewide Health Care Access and Recruitment Program Account (Section 36)	To support the Statewide Health Care Access and Recruitment Program and to obtain additional federal Medicaid funding to support the program.	\$ -	\$ 60,000,000	\$ -	\$ 60,000,000
S.B. 5	12	Board of Medical Examiners (Section 37, Subsection 1)	For the expedition of certain licensing, creation of an electronic licensing system, and to support expanded biennial reporting.	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
S.B. 5	12	Board of Osteopathic Medicine (Section 37, Subsection 2)	For the expedition of certain licensing, creation of an electronic licensing system, and to support expanded biennial reporting	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
S.B. 6	7	Department of Business and Industry, Housing Division (Section 6)	For the purposes set forth in the Windsor Park Environmental Justice Act (chapter 531, Statutes of Nevada 2023) and the provisions of S.B. 6.	\$ 25,000,000	\$ -	\$ 25,000,000	\$ -
TOTAL GENERAL FUND ONE-TIME APPROPRIATIONS				\$ 181,000,562	\$ 67,932,617	\$ 44,952,648	\$ 67,932,617
¹ "Purpose" reflects the expenditures approved by the Legislature during the 36 th (2025) Special Session and not necessarily the expenditures originally recommended by the Governor.							

**GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
DURING THE 36TH (2025) SPECIAL SESSION**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED		LEGISLATURE APPROVED	
				FY 2026	FY 2027	FY 2026	FY 2027
A.B. 4	9	Department of Corrections (Section 60)	For personnel costs associated with carrying out the provisions related to alternative correctional programs.	\$ 1,930,542	\$ 2,368,000	\$ 1,363,846	\$ 2,368,000
A.B. 4	9	Department of Corrections (Section 61)	For the costs associated with carrying out the provisions of A.B. 4.	\$ 2,242,145	\$ 2,915,779	\$ 124,196	\$ 293,928
S.B. 2	6	Legislative Fund created by NRS 218A.150 (Section 4.5)	For the costs of providing legislative security.	\$ -	\$ -	\$ 2,204,813	\$ -
S.B. 4	11	Commission on Innovation and Excellence in Education (Section 4)	For the cost of travel of the members of the Commission on Innovation and Excellence in Education.	\$ 25,000	\$ 25,000	\$ 50,000	\$ -
S.B. 4	11	Department of Human Services, Division of Public and Behavioral Health (Section 6)	For the costs associated with jail-based behavioral health programs in Clark County and Washoe County.	\$ 14,585,755	\$ -	\$ 15,615,919	\$ -
S.B. 4	11	Department of Indigent Defense Services (Section 8)	For the costs of stipends for public defenders and other costs related to compliance with the <i>Davis v. State</i> consent judgment.	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
S.B. 4	11	Nevada Health Authority (Section 10)	For compensating brokers for enrolling persons in health plans under the Public Option.	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
TOTAL GENERAL FUND ONGOING APPROPRIATIONS				\$ 23,033,442	\$ 6,558,779	\$ 23,608,774	\$ 3,911,928
¹ "Purpose" reflects the expenditures approved by the Legislature during the 36 th (2025) Special Session and not necessarily the expenditures originally recommended by the Governor.							

**GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
DURING THE 36TH (2025) SPECIAL SESSION**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED		LEGISLATURE APPROVED	
				FY 2026	FY 2027	FY 2026	FY 2027
S.B. 4	11	Interim Finance Committee Contingency Account (Section 1)	To restore the balance in the Interim Finance Committee Contingency Account.	\$ 31,490,000	\$ -	\$ 31,490,000	\$ -
S.B. 4	11	Disaster Relief Account (<i>Section 2 as introduced</i> - deleted via amendment 9)	To restore the balance in the Disaster Relief Account.	\$ 7,300,000	\$ -	\$ -	\$ -
TOTAL GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES				\$ 38,790,000	\$ -	\$ 31,490,000	\$ -

**GENERAL FUND APPROPRIATIONS FOR RESTRICTED PURPOSES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
DURING THE 36TH (2025) SPECIAL SESSION**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED		LEGISLATURE APPROVED	
				FY 2026	FY 2027	FY 2026	FY 2027
A.B. 4	9	Interim Finance Committee (Section 59)	To allocate to the Administrative Office of the Courts for the purpose of carrying out the provisions of A.B. 4.	\$ 919,080	\$ 948,695	\$ 612,720	\$ 948,695
S.B. 4	11	Interim Finance Committee (Section 6.5)	To allocate to the Department of Human Services, Division of Public and Behavioral Health for distribution to Clark County for the provision of a jail-based behavioral health program.	\$ -	\$ -	\$ 5,406,013	\$ -
S.B. 4	11	Interim Finance Committee (Section 11)	To allocate to the Nevada Health Authority for carrying out a program to award grants to community-based organizations for providing education and enrollment assistance related to Nevada Medicaid and the Public Option.	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
TOTAL GENERAL FUND APPROPRIATIONS FOR RESTRICTED PURPOSES				\$ 2,919,080	\$ 948,695	\$ 8,018,733	\$ 948,695

LEGISLATION ENACTED DURING THE 36TH (2025) SPECIAL SESSION TO FUND CAPITAL IMPROVEMENT PROJECTS

During the 36th (2025) Special Session, the Legislature approved Senate Bill 4, which included funding allocated to the State Public Works Division for two capital improvement construction projects for the University of Nevada, Reno (UNR) and the University of Nevada, Las Vegas (UNLV), as follows:

- General Fund appropriations of \$68.5 million and authorization of \$68.5 million in agency funds for the construction of CIP Project 26-C01, UNR Life Sciences Building, in Reno. Once completed, the new 80,000 square foot (sf) building will offer increased career pathway opportunities for more than 4,000 students each year who are pursuing careers in life and health sciences fields, such as medicine and biotechnology.
- General Fund appropriations of \$68.5 million and authorization of \$106.5 million in agency funds for the construction of CIP Project 26-C02, Lee Business School at UNLV. Once completed, the new 131,000 sf building will support 21st century teaching, research, and regional economic diversification as well as train the next generation of entrepreneurs.

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature

	2024-2025 Work Program	2025-2026 36TH SPECIAL SESSION	% Change	2026-2027 36TH SPECIAL SESSION	% Change
ELECTED OFFICIALS					
GENERAL FUND	559,029,252	267,899,634	-52.08	278,611,898	4.00
BALANCE FORWARD	2,008,527,550	1,113,643,298	-44.55	756,120,423	-32.10
FEDERAL FUND	170,304,237	492,731,809	189.32	166,406,206	-66.23
HIGHWAY FUND	36,893,325	2,173,448	-94.11	3,370,513	55.08
INTERAGENCY TRANSFER	277,278,798	306,464,848	10.53	190,690,038	-37.78
INTERIM FINANCE	12,444,580				
OTHER FUND	322,535,922	350,602,095	8.70	369,752,819	5.46
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	3,387,013,664	2,533,515,132	-25.20	1,764,951,897	-30.34
Less: INTER-AGENCY TRANSFER	277,278,798	306,464,848	10.53	190,690,038	-37.78
NET ELECTED OFFICIALS	3,109,734,866	2,227,050,284	-28.38	1,574,261,859	-29.31
FINANCE & ADMINISTRATION					
GENERAL FUND	44,787,937	57,082,680	27.45	58,235,991	2.02
BALANCE FORWARD	61,703,095	31,521,654	-48.91	30,714,825	-2.56
FEDERAL FUND	2,945,507	2,062,616	-29.97	2,080,947	.89
INTERAGENCY TRANSFER	108,332,498	109,038,809	.65	107,161,766	-1.72
INTERIM FINANCE					
OTHER FUND	66,205,733	33,384,181	-49.58	30,231,608	-9.44
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	283,974,770	233,089,940	-17.92	228,425,137	-2.00
Less: INTER-AGENCY TRANSFER	108,332,498	109,038,809	.65	107,161,766	-1.72
NET FINANCE & ADMINISTRATION	175,642,272	124,051,131	-29.37	121,263,371	-2.25
EDUCATION					
GENERAL FUND	2,697,399,060	2,864,689,678	6.20	2,876,469,119	.41
BALANCE FORWARD	1,188,315,107	800,097,711	-32.67	699,004,883	-12.64
FEDERAL FUND	514,418,188	347,805,880	-32.39	334,320,471	-3.88
INTERAGENCY TRANSFER	146,025,165	61,299,725	-58.02	54,845,183	-10.53
INTERIM FINANCE	8,842,707				
OTHER FUND	4,602,605,197	4,768,394,388	3.60	4,842,991,610	1.56
REVERSIONS					
TOTAL FOR EDUCATION	9,157,605,424	8,842,287,382	-3.44	8,807,631,266	-.39
Less: INTER-AGENCY TRANSFER	146,025,165	61,299,725	-58.02	54,845,183	-10.53
NET EDUCATION	9,011,580,259	8,780,987,657	-2.56	8,752,786,083	-.32
COMMERCE & INDUSTRY					
GENERAL FUND	65,672,637	77,214,108	17.57	76,690,865	-.68
BALANCE FORWARD	301,311,303	245,189,642	-18.63	226,926,294	-7.45
FEDERAL FUND	320,469,769	277,722,167	-13.34	256,735,765	-7.56
HIGHWAY FUND	4,307,322	6,177,021	43.41	6,191,225	.23
INTERAGENCY TRANSFER	251,344,264	247,232,769	-1.64	146,410,706	-40.78
INTERIM FINANCE	5,718,889				
OTHER FUND	203,187,977	271,046,763	33.40	271,876,750	.31
REVERSIONS	451				
TOTAL FOR COMMERCE & INDUSTRY	1,152,012,612	1,124,582,470	-2.38	984,831,605	-12.43
Less: INTER-AGENCY TRANSFER	251,344,264	247,232,769	-1.64	146,410,706	-40.78
NET COMMERCE & INDUSTRY	900,668,348	877,349,701	-2.59	838,420,899	-4.44

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature

	2024-2025 Work Program	2025-2026 36TH SPECIAL SESSION	% Change	2026-2027 36TH SPECIAL SESSION	% Change
HEALTH AND HUMAN SERVICES					
GENERAL FUND	2,302,874,485	2,186,353,482	-5.06	2,295,621,580	5.00
BALANCE FORWARD	406,951,523	461,598,991	13.43	512,455,121	11.02
FEDERAL FUND	5,991,875,804	6,077,154,374	1.42	6,396,747,859	5.26
INTERAGENCY TRANSFER	1,591,282,655	2,736,510,221	71.97	2,715,180,898	-.78
INTERIM FINANCE	6,087,914				
OTHER FUND	1,285,928,023	1,520,912,876	18.27	1,544,460,555	1.55
REVERSIONS					
TOTAL FOR HEALTH AND HUMAN SERVICES	11,585,000,404	12,982,529,944	12.06	13,464,466,013	3.71
Less: INTER-AGENCY TRANSFER	1,591,282,655	2,736,510,221	71.97	2,715,180,898	-.78
NET HEALTH AND HUMAN SERVICES	9,993,717,749	10,246,019,723	2.52	10,749,285,115	4.91
PUBLIC SAFETY					
GENERAL FUND	406,094,171	561,364,947	38.24	574,903,808	2.41
BALANCE FORWARD	54,646,376	21,687,327	-60.31	18,514,153	-14.63
FEDERAL FUND	15,122,952	20,633,031	36.44	20,687,844	.27
HIGHWAY FUND	161,326,105	191,096,208	18.45	194,470,886	1.77
INTERAGENCY TRANSFER	90,095,816	65,782,946	-26.99	68,433,527	4.03
INTERIM FINANCE	244,157				
OTHER FUND	169,933,358	184,422,107	8.53	191,118,256	3.63
REVERSIONS	-2,702,498				
TOTAL FOR PUBLIC SAFETY	894,760,437	1,044,986,566	16.79	1,068,128,474	2.21
Less: INTER-AGENCY TRANSFER	90,095,816	65,782,946	-26.99	68,433,527	4.03
NET PUBLIC SAFETY	804,664,621	979,203,620	21.69	999,694,947	2.09
INFRASTRUCTURE					
GENERAL FUND	57,657,193	68,092,079	18.10	69,319,050	1.80
BALANCE FORWARD	174,487,155	48,033,150	-72.47	53,944,004	12.31
FEDERAL FUND	563,982,925	688,077,501	22.00	687,361,956	-1.10
HIGHWAY FUND	443,746,211	353,357,927	-20.37	364,002,897	3.01
INTERAGENCY TRANSFER	141,314,164	103,565,091	-26.71	103,086,314	-.46
INTERIM FINANCE	354,975				
OTHER FUND	344,526,243	365,151,605	5.99	351,928,355	-3.62
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,726,068,866	1,626,277,353	-5.78	1,629,642,576	.21
Less: INTER-AGENCY TRANSFER	141,314,164	103,565,091	-26.71	103,086,314	-.46
NET INFRASTRUCTURE	1,584,754,702	1,522,712,262	-3.91	1,526,556,262	.25
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	31,880,952	34,957,698	9.65	32,166,976	-7.98
BALANCE FORWARD	151,426,571	32,961,083	-78.23	38,637,980	17.22
FEDERAL FUND	143,628,263	84,100,827	-41.45	86,348,930	2.67
INTERAGENCY TRANSFER	787,680,488	15,918,604	-97.98	12,133,378	-23.78
INTERIM FINANCE	1,588,524				
OTHER FUND	71,133,516	39,219,673	-44.86	29,086,289	-25.84
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	1,187,338,314	207,157,885	-82.55	198,373,553	-4.24
Less: INTER-AGENCY TRANSFER	787,680,488	15,918,604	-97.98	12,133,378	-23.78
NET SPECIAL PURPOSE AGENCIES	399,657,826	191,239,281	-52.15	186,240,175	-2.61

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature

	2024-2025 Work Program	2025-2026 36TH SPECIAL SESSION	% Change	2026-2027 36TH SPECIAL SESSION	% Change
STATEWIDE					
GENERAL FUND	6,165,395,687	6,117,654,306	- .77	6,262,019,287	2.36
BALANCE FORWARD	4,347,368,680	2,754,732,856	-36.63	2,336,317,683	-15.19
FEDERAL FUND	7,722,747,645	7,990,288,205	3.46	7,950,689,978	-.50
HIGHWAY FUND	646,272,963	552,804,604	-14.46	568,035,521	2.76
INTERAGENCY TRANSFER	3,393,353,848	3,645,813,013	7.44	3,397,941,810	-6.80
INTERIM FINANCE	35,281,746				
OTHER FUND	7,066,055,969	7,533,133,688	6.61	7,631,446,242	1.31
REVERSIONS	-2,702,047				
TOTAL FOR STATEWIDE	29,373,774,491	28,594,426,672	-2.65	28,146,450,521	-1.57
Less: INTER-AGENCY TRANSFER	3,393,353,848	3,645,813,013	7.44	3,397,941,810	-6.80
NET STATEWIDE	25,980,420,643	24,948,613,659	-3.97	24,748,508,711	-.80

Tax Policy

The proclamation issued by Governor Lombardo on November 12, 2025, which called the Legislature into the 36th (2025) Special Session the following day, was primarily focused on policy and budget matters that would have affected expenditures for the next two years. As a result, the Legislature did not consider any legislation that would have affected state revenues during the 2025-27 Biennium.

A significant focus of the special session, however, was on a proposal to expand the state's existing tax credit program for film productions beginning in FY 2030, which was similar to a proposal that received consideration during the 83rd (2025) Legislative Session. Like its counterpart from the 83rd Session, though, the legislation proposing to expand this credit program during the 36th (2025) Special Session did not receive approval from both houses of the Legislature before the special session adjourned *sine die* on November 19, 2025.

Ultimately, the Legislature passed one bill during the special session that will affect revenues received by the State General Fund beginning in the 2027-29 Biennium, which is discussed below.

BILLS REGARDING STATE REVENUE AND TAXES

Assembly Bill 1, Sections 25, 26, and 27, provides three General Fund appropriations to the Governor's Finance Office for loans to the Governor's Technology Office for various purposes, with the loans required to be repaid to the State General Fund in equal installments over a four-year period, beginning in FY 2028.

Bills with Fiscal Impact

BILLS APPROVED DURING THE 36TH (2025) SPECIAL SESSION WITH FISCAL IMPACT

During the 36th (2025) Special Session of the Nevada Legislature, the Governor signed 13 bills into law, 7 of which either included General Fund appropriations or will have a fiscal impact on the state. A summary of the fiscal impacts for each of the 7 bills is provided below.

Assembly Bill 1 creates the Security Operations Center within the Office of Information Security and Cyber Defense of the Governor's Technology Office. The bill also creates the Account for the Security Operations Center to be administered by the Chief Information Officer and requires the money in the account to be used for the purposes of supporting the center. Lastly, Assembly Bill 1 provides General Fund appropriations to the Governor's Office of Finance of:

- \$9.9 million over the 2025-27 Biennium for investments in the Governor's Technology Office related to cybersecurity.
- \$4.7 million over the 2025-27 Biennium to cover projected shortfalls in revenues for certain divisions within the Governor's Technology Office, with this funding to be repaid to the General Fund in four annual installments beginning in FY 2028.

Assembly Bill 4 revises various provisions relating to public safety, including provisions relating to assault, battery, stalking, child sexual abuse material, domestic violence, and driving under the influence of alcohol or a prohibited substance. The bill also requires a board of county commissioners, in a county whose population is 700,000 or more, to adopt an ordinance creating corridors in which the commission of crime poses a significant risk to public safety and the state's economic welfare. Lastly, Assembly Bill 4 provides General Fund appropriations of:

- \$1.6 million over the 2025-27 Biennium to the Interim Finance Committee for allocation to the Administrative Office of the Courts to carry out the provisions of the bill.
- \$4.3 million over the 2025-27 Biennium to the Department of Corrections for personnel and equipment costs associated with administering an alternative correctional program.
- \$418,124 over the 2025-27 Biennium to the Department of Corrections to carry out the other provisions of A.B. 4.

Senate Bill 2 clarifies that proceeds received by the Legislative Counsel Bureau from the sales of food or other items in the Legislative Building or any building maintained for the use of the Legislature or the Legislative Counsel Bureau must be deposited in the Legislative Fund. In addition, the bill sets forth legislative supervision and control over a

newly purchased property and specifies that the Legislative Counsel's decisions in organizing the *Nevada Revised Statutes* do not constitute legislative decisions about the structure of government. Senate Bill 2 also provides a General Fund appropriation of \$2.2 million in FY 2026 to the Legislative Fund for the costs of providing legislative security over the 2025-27 Biennium.

Senate Bill 3 creates the Silver State General Assistance Program to provide temporary financial or in-kind assistance to eligible individuals experiencing an extraordinary circumstance, meaning a condition of unusual or significant need for state intervention, such as the situation that arose due to the 2025 federal government shutdown. Senate Bill 3 establishes a procedure for the transfer of funding from the unrestricted balance of the General Fund to support the program if the Governor declares an extraordinary circumstance exists and the Director of the Governor's Office of Finance determines that the transfer would not cause the projected ending balance of the General Fund to fall below 5.0% of total appropriations for the operation of state government for that fiscal year. Such a transfer from the unrestricted balance of the General Fund would be contingent upon approval by the Interim Finance Committee upon recommendation by the Board of Examiners.

Senate Bill 4 makes General Fund appropriations totaling \$207.2 million in FY 2026 and \$22.2 million in FY 2027, for a total of \$229.4 million over the 2025-27 Biennium. A list of these appropriations, including details on the amount and purpose of each, can be found in the General Fund appropriation tables beginning on page 7 of this document. Senate Bill 4 also increases the maximum salary of the Director, State Chief Information Officer position and revises the membership of the Commission on Innovation and Excellence in Education.

Senate Bill 5 makes various changes to address health care workforce shortages in Nevada. Among other provisions, Senate Bill 5 creates the Statewide Health Care Access and Recruitment Grant Program to award grants to eligible health care, governmental, and nonprofit entities for projects that address critical shortages and makes a General Fund appropriation of \$60.0 million in FY 2027 to obtain federal Medicaid funding to support the program and \$1.0 million to expedite licensing and credentialing for certain medical professionals.

Senate Bill 6 revises portions of the Windsor Park Environmental Justice Act, which establishes a program for the relocation of people residing in the Windsor Park neighborhood of the City of North Las Vegas whose residences have been damaged by the sinking of the ground beneath the residences. Among other provisions, Senate Bill 6 clarifies the boundaries of the Windsor Park neighborhood for purposes of determining who is eligible to participate in the relocation program; requires relocation expenses for those who participate in the relocation program be paid from money available to carry out the purposes of the Windsor Park Environmental Justice Act; and makes a General Fund appropriation of \$25.0 million in FY 2026 to the Housing Division of the Department of Business and Industry to carry out the purposes of the Windsor Park Environmental Justice Act.