

**LEGISLATIVE REVIEW OF ADOPTED REGULATIONS AS REQUIRED BY  
ADMINISTRATIVE PROCEDURES ACT, NRS 233B.066**

**LCB FILE R002-20  
Amount of Ending Fund Balance Not Subject to Negotiation**

The following statement is submitted for amendments, additions, and deletions, to Nevada Administrative Code (NAC) 354 adopted by the Committee on Local Government Finance.

**1. The Need for and Purpose of the Permanent Regulation.**

The need and purpose of the adopted permanent regulation, **LCB File No. R002-20**, is to revise provisions relating to the amount of budgeted ending fund balance not subject to negotiations with other local governments or employee organizations. The regulation was proposed to generally clarify and incorporate changes made by the passage of SB 543, and SB 111.

**2. A description of how public comment was solicited, a summary of public response, and an explanation how other interested persons may obtain a copy of the summary.**

The Department of Taxation (Department), as staff to the Committee on Local Government Finance (“CLGF”) solicited comment from the public by sending notice of workshops and hearings by electronic or regular mail as follows:

<b><u>Date of Notice</u></b>	<b><u>Workshop/ Hearing</u></b>	<b><u>Date of Workshop</u></b>	<b><u>Number Notified</u></b>	<b><u>Representing Businesses</u></b>
11-21-2019	Workshop	12-17-2019	471	76
5-05-2020	Workshop	5-28-2020	459	74
7-09-2020	Hearing	8-12-2020	433	75

The mailing list included the interested parties list maintained by the Department, as well as officials of local jurisdictions. These documents were also made available on the website of the Department of Taxation, [www.tax.nv.gov](http://www.tax.nv.gov), the legislative website at [www.leg.state.nv.us](http://www.leg.state.nv.us) and the Department of Administration website at <https://notice.nv.gov/>. These documents were also posted at the following locations:

Department of Taxation  
1550 College Parkway  
Carson City, NV

4600 Kietzke Lane  
Building L, Suite 235  
Reno, NV

Department of Taxation  
Grant Sawyer Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, NV

Department of Taxation  
2550 Paseo Verde Parkway, Suite 180  
Henderson, NV

Department of Taxation

Nevada Gaming Control Board  
1919 College Parkway

Carson City, NV

Nevada Gaming Control Board  
Grant Sawyer State Office Building  
555 East Washington Avenue  
Las Vegas, NV

Legislative Counsel Bureau  
4041 South Carson Street  
Carson City, NV

Clark County Government Center  
500 South Grand Central Parkway  
Las Vegas, NV

Nevada State Library and Archives  
100 N. Stewart Street  
Carson City, NV

Nevada Attorney General's Office  
100 North Carson Street  
Carson City, NV

In addition, the notices were faxed to the following libraries for posting:

Amargosa Valley Library  
829 E. Farm Road  
Amargosa Valley, NV

Boulder City Library District  
701 Adams Blvd  
Boulder City, NV

Clark County Library  
1401 East Flamingo Road  
Las Vegas, NV

Churchill County Library  
553 South Maine Street  
Fallon, NV 89406  
Douglas County Library  
1625 Library Lane  
Minden, NV

Elko County Library  
720 Court Street  
Elko, NV

Esmeralda County Library District  
Goldfield Public Library  
Corner of Crook and Fourth Street  
Goldfield, NV 89013-0430

Henderson District Public Libraries  
Paseo Verde Library  
280 S. Green Valley parkway  
Henderson, NV 89012

Humboldt County Library  
85 East Fifth Street  
Winnemucca, Nevada 89445

Lincoln County Library  
63 Main Street  
Pioche, NV 89043-0330

Mineral County Library  
First & "A" Street  
Hawthorne, NV 89415

Pahrump Community Library  
701 East Street  
Pahrump, NV 89048

Pershing County Library  
1125 Central Avenue  
Lovelock, NV

Round Mountain Public Library  
73 Hadley Circle  
Round Mountain, NV

Comments were received from employee union organization representatives, CLGF members, and Department staff during the workshop, subcommittee meeting, and adoption hearing.

The comments included a request to include the substance of NRS 354.6241 in the regulation rather than a mere reference for clarification purposes; and comments from union members stating the final draft was consistent with what the laws require.

A copy of the audio taped comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2100 or by writing to the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at [CSpurlock@tax.state.nv.us](mailto:CSpurlock@tax.state.nv.us).

The Legislative Counsel Bureau (LCB) completed its review of submitted revisions on February 4, 2020. CLGF adopted the regulation at the hearing held on June 7, 2016.

**3. The number of persons who:**

**(a) Attended and testified at each workshop:**

<b><u>Date of Workshop</u></b>	<b><u>Attended</u></b>	<b><u>Testified</u></b>
12-17-2019	29	3
5-28-2020	36	1

**(b) Attended and testified at each hearing:**

<b><u>Date of Hearing</u></b>	<b><u>Committee/Public Attended</u></b>	<b><u>Testified</u></b>
8-12-2020	10 / 34	0

**(c) Submitted to the agency written comments:**

<b><u>Date of Workshop / Hearing</u></b>	<b><u>Number Received</u></b>
12-17-2019	0
05-28-2020	0
08-12-2020	1

**4. A list of names and contact information, including telephone number, business address, business telephone number, electronic mail address, and name of entity or organization represented, for each person identified above in #3, as provided to the agency, is attached as Exhibit A.**

**5. A description of how comment was solicited from affected businesses, a summary of their response, and an explanation how other interested persons may obtain a copy of the summary.**

Comments were solicited from affected and interested local governments, businesses and persons, by notices posted at the Nevada State Library; various Department of Taxation locations throughout the state; and at the Main Public Libraries in counties where an office of the Department of Taxation is not located. Comments were also solicited by direct email to county officials and other interested parties lists maintained by the Department.

Approximately 18% of the 471 direct notices for the 12-17-2019 Workshop, 19% of the 459 direct notices for the 5-28-2020 Workshop, and 18% of the 433 direct notices for the 8-12-2020 Hearing were sent to individuals or associations representing business.

In addition, the Department mailed or emailed a Small Business Impact Statement and Questionnaire prior to the workshop held on July 7, 2020 to persons and businesses on the Department's interested parties list. The Questionnaire requested input on whether the small business owner anticipates the regulation would have a direct and significant economic burden upon the business or if the regulation would directly restrict the formation, operation, or expansion of the small business. No responses were received. Because of the nature of the regulation, the Department believes there is no impact on a small business.

Local government officials commented on some or all of the proposed language changes during the workshop process and during the Adoption Hearing of the Committee on Local Government Finance. No comments from small businesses were made.

A copy of the audio taped comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2100 or by writing to the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at [CSpurlock@tax.state.nv.us](mailto:CSpurlock@tax.state.nv.us).

**6. If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.**

The permanent regulation was adopted with changes reflecting the verbal comments made during the workshop and adoption hearing listed above. The CLGF adopted the permanent regulation as revised in the workshop and adoption hearing; and believed no changes other than those made were necessary.

**7. The estimated economic effect of the adopted regulation on the businesses which it is to regulate and on the public. These must be stated separately, and each case must include:**

- (a) Both adverse and beneficial effects; and**
- (b) Both immediate and long-term effects.**

***Adverse and Beneficial Effects***

The proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. The regulation incorporates the change enacted by the Legislature in SB 543 and SB 111 (2019) by specifically referencing "for the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.67 percent of the total budgeted expenditures, less capital outlay, for a general fund is not subject to negotiations with an employee organization and must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits." And "for a school district the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.6 percent of the total budgeted



expenditures for a county school district fund; is not subject to negotiations with an employee organization and must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.” The remainder of the regulation keeps the original budgeted ending fund balance of 8.3 percent for all other funds. The beneficial effects include consistency of the regulation with state law. The regulation does not directly affect private businesses.

### ***Direct and Indirect Effects***

The immediate and long-term effects will be to provide guidance to local governments with regard to the level of ending fund balances for the general fund and other funds subject to negotiations with local governments and employee organizations.

**8. The estimated cost to the agency for enforcement of the adopted regulation.**

The Department does not anticipate any cost to the agency for enforcement.

**9. A description of any regulations of other state or government agencies which the proposed regulation overlaps or duplicates and a statement explaining why the duplication or overlapping is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.**

There are no other state or government agency regulations that the proposed amendments duplicate.

**10. If the regulation includes provisions that are more stringent than a federal regulation which regulates the same activity, a summary of such provisions.**

The Committee on Local Government Finance is not aware of any provision in this regulation which is also governed by federal regulation.

**11. If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.**

The regulation does not provide for a new fee and does not increase an existing fee.

**12. Is the proposed regulation likely to impose a direct and significant economic burden upon a small business or directly restricted the formation, operation or expansion of a small business? What methods did the agency use in determining the impact of the regulation on a small business?**

Please see attached Small Business Impact Statement.



**WORKSHOP ON PROPOSED REGULATIONS  
TO BE ADOPTED BY THE NEVADA TAX COMMISSION  
NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY  
CARSON CITY, NEVADA**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC  
COMMENT  
YES/NO**

Address	Telephone/Business Telephone
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Address	Telephone/Business Telephone
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Address	Telephone/Business Telephone
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<b>Address</b>	<b>Telephone/Business Telephone</b>
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**EXHIBIT B  
SIGN IN SHEET**

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NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY  
CARSON CITY, NEVADA**

**DECEMBER 17, 2019 1:00 p.m.  
TELECONFERENCE NUMBER:  
1-877-402-9415  
ACCESS CODE: 6725598**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC  
COMMENT  
YES/NO**

Megan Foley James Tax  
Name Representing

[Signature] No  
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Cheryl Erskine Tax  
Name Representing

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[Telephone]  
Telephone/Business Telephone

BEAN BENNETT NDE  
Name Representing

[Address] No  
Email Address PUBLIC COMMENT YES/NO

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Telephone/Business Telephone

Kelly Langley TAX  
Name Representing

[Address]  
Email Address PUBLIC COMMENT YES/NO

[Address]  
Address

[Telephone]  
Telephone/Business Telephone



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**PUBLIC  
COMMENT  
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Telephone/Business Telephone

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Name Representing

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Email Address

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Address

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Telephone/Business Telephone



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**PUBLIC**  
**COMMENT**  
**YES/NO**

<u>Eusebia Brongel</u> Name	<u>Taxation</u> Representing	<u></u> Email Address	<u>N</u>
<u>Mary Walker</u> Address	<u>Carson, Douglas, Lyon, Stacy</u>	<u></u> Telephone/Business Telephone	
<u>James Kinsler</u> Name	<u>NDE</u> Representing	<u></u> Email Address	<u></u>
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<u></u> Name	<u></u> Representing	<u></u> Email Address	<u></u>
<u></u> Address		<u></u> Telephone/Business Telephone	
<u></u> Name	<u></u> Representing	<u></u> Email Address	<u></u>
<u></u> Address		<u></u> Telephone/Business Telephone	



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PUBLIC  
COMMENT  
YES/NO

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CCSD

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Abbe Yaacoben

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Name

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Telephone/Business Telephone



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1-877-402-9415 810-9415  
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PUBLIC  
COMMENT  
YES/NO

Wm. Party Nicole Thorne Fun. Dir / Acct Mgr.  
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PUBLIC  
COMMENT  
YES/NO

~~XXXX~~ Vicki \_\_\_\_\_  
Name Representing City of Reno

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Jeff Shave \_\_\_\_\_  
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Telephone/Business Telephone



EXHIBIT B

Joseph Langley

East Wood fire protection

No



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NEVADA DEPARTMENT OF TAXATION  
TRAINING ROOM  
2550 PASEO VERDE PARKWAY, SUITE 180  
HENDERSON, NEVADA**

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ACCESS CODE: 6725598**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC  
COMMENT  
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Joni Prucnal LUMPA  
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Name Representing

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Telephone/Business Telephone



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DEPARTMENT OF TAXATION, LARGE CONFERENCE ROOM  
TELECONFERENCE  
CARSON CITY, NEVADA

MAY 28, 2020 9:00 a.m.  
TELECONFERENCE NUMBER:  
1-877-810-9415  
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

ABBY Jacoben  
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Peter Keegan  
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Christina  
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Kelly Langley  
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PUBLIC  
COMMENT  
YES/NO

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Clint Oszakiewski  
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Cindy Kreighton



Jeff ? WCAD Office

Janette CCSD

Susan Paprocky Elko City

Mary Ann Widenere CCAD Office

Shawn Richardson City of Fallon

Jeff Shore CC Finance

? Hughes CCSD

Sherry Leiland TRIGID

Mark Treasdhal  
Christine Voletech Washoe City

Tony Wilkins Assessors Office

Dillon Kabe? > CCSD

Steve Osborne



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PUBLIC  
COMMENT  
YES/NO

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Tahoe Fire  
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~~Sherry W. Deman~~  
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~~Churchill County~~

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Hector  
Name

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Sherry W. Deman  
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Leonardo Benavidez  
Name

CCSD  
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PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

<u>Shannon Scott</u>	<u>Washoe City</u>		
Name	Representing	Email Address	

_____	_____	_____	_____
Address		Telephone/Business Telephone	

<u>Beth Kohn Cole</u>	<u>E</u>		
Name	Representing	Email Address	

_____	_____	_____	_____
Address		Telephone/Business Telephone	

<u>Jeff Crohn</u>	<u>City of Sparks</u>		
Name	Representing	Email Address	

_____	_____	_____	_____
Address		Telephone/Business Telephone	

<u>Jeff Mitchell</u>			
Name	Representing	Email Address	

_____	_____	_____	_____
Address		Telephone/Business Telephone	



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ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

Denesa Johnston  
Name

Taxation  
Representing

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Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Mary Walker  
Name

\_\_\_\_\_  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Kerry Webb  
Name

LVCBA  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Tom Ciesynski  
Name

\_\_\_\_\_  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone



COMMITTEE ON LOCAL GOVERNMENT FINANCE  
NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY  
CARSON CITY, NEVADA

EXHIBIT B  
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TELECONFERENCE

AUGUST 12, 2020 9:00 A.M.  
DIAL IN: 1-877-810-9415  
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>Math <del>Chen</del> Taylor</u>	<u>City of Reno</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Savannah Rucker</u>	<u>Nye Co.</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Lori Frey</u>	<u>CCSD</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Vera Boyer</u>	<u>Esmeralda Co</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Vincent Guthrow</u>	<u>NACO</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Dee Windsor</u>	<u>Esmeralda</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	

COMMITTEE ON LOCAL GOVERNMENT FINANCE  
NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY  
CARSON CITY, NEVADA

EXHIBIT B  
SIGN IN SHEET  
TELECONFERENCE

AUGUST 12, 2020 9:00 A.M.  
DIAL IN: 1-877-810-9415  
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



► Wesley Harper NV League of Cities  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

► Dan McArthur  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

► Shannon Anderson LUCVA VP of fin.  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

► Raelyn Powers Nye Co. Treasures  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

► Jennifer Perry Nye Co. Finance  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

► Robbie Phelps CCSD  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone



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PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ John Prudhont Nye Co Treasurer  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Will Harty Clark Co  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Darren Adair Clark Co  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Ryan Juden Clark Co  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Diane Baseline CCSD  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Tim Sutton Nye Co Mgr  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

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COMMENT



▶ ~~Bob~~ Jeff Sharer

Name

~~Bob~~ Clark Co.

Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Alan Kalt

Name

Pool Park

Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Timothy Hup

Name

Esmeralda County

Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Lorina Dillinger

Name

Nye Co.

Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Lucinda Elgin

Name

Esmeralda Co.

Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Kelly Webb

Name

LUCVA

Representing

Email Address

Yes - No

Address

Telephone/Business Telephone



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PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>Jason Groudie</u>	<u>CCSD</u>		
Name	Representing	Email Address	Yes - No
<u></u>		<u></u>	
Address		Telephone/Business Telephone	
▶ <u>Abby Yacoben</u>	<u>CCSD</u>		
Name	Representing	Email Address	Yes - No
<u></u>		<u></u>	
Address		Telephone/Business Telephone	
▶ <u>William Cooper</u>	<u>Reno City Atty's Office</u>		
Name	Representing	Email Address	Yes - No
<u></u>		<u></u>	
Address		Telephone/Business Telephone	
▶ <u>Peter Keegan</u>	<u>DA</u>		
Name	Representing	Email Address	Yes - No
<u></u>		<u></u>	
Address		Telephone/Business Telephone	
▶ <u>Leonardo Benavides</u>	<u>CCSD</u>		
Name	Representing	Email Address	Yes - No
<u></u>		<u></u>	
Address		Telephone/Business Telephone	
▶ <u>Mark Hughes</u>	<u>City of Reno</u>		
Name	Representing	Email Address	Yes - No
<u></u>		<u></u>	
Address		Telephone/Business Telephone	