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ASSEMBLY BILL NO. 433—ASSEMBLYMEN BUCKLEY, PARKS,  
LESLIE, HARDY, SMITH, ARBERRY, ATKINSON, CONKLIN,  
DENIS, HOGAN, KIRKPATRICK, KOIVISTO AND MCCLAIN

MARCH 19, 2007

Referred to Committee on Taxation

SUMMARY—Further limits the authority of public bodies to close meetings. (BDR 19-892)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: No.

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

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AN ACT relating to meetings of public bodies; providing additional limitations on the authority of public bodies to close meetings; limiting the authority of the Nevada Tax Commission to close certain hearings; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law requires that meetings of public bodies be open to the public.  
2 (Chapter 241 of NRS) Exceptions to the general rule are allowed by specific  
3 statute. (NRS 241.020) **Section 1** of this bill provides that if an exception is  
4 allowed by specific statute, the meeting may be closed only to the extent specified  
5 in the statute and requires that all other portions of the meeting be open and public.  
6 **Section 2** of this bill limits a specific exception for the Nevada Tax Commission  
7 that allows closed hearings on appeals by taxpayers under certain circumstances.  
8 (NRS 360.247)

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

1 **Section 1.** NRS 241.020 is hereby amended to read as follows:  
2 241.020 1. Except as otherwise provided by specific statute,  
3 all meetings of public bodies must be open and public, and all  
4 persons must be permitted to attend any meeting of these public  
5 bodies. *A meeting that is closed pursuant to a specific statute may*  
6 *only be closed to the extent specified in the statute allowing the*



1 *meeting to be closed. All other portions of the meeting must be*  
2 *open and public, and the public body must comply with all other*  
3 *provisions of this chapter to the extent not specifically precluded*  
4 *by the specific statute.* Public officers and employees responsible

5 for these meetings shall make reasonable efforts to assist and  
6 accommodate physically handicapped persons desiring to attend.

7 2. Except in an emergency, written notice of all meetings must  
8 be given at least 3 working days before the meeting. The notice  
9 must include:

10 (a) The time, place and location of the meeting.

11 (b) A list of the locations where the notice has been posted.

12 (c) An agenda consisting of:

13 (1) A clear and complete statement of the topics scheduled to  
14 be considered during the meeting.

15 (2) A list describing the items on which action may be taken  
16 and clearly denoting that action may be taken on those items.

17 (3) A period devoted to comments by the general public, if  
18 any, and discussion of those comments. No action may be taken  
19 upon a matter raised under this item of the agenda until the matter  
20 itself has been specifically included on an agenda as an item upon  
21 which action may be taken pursuant to subparagraph (2).

22 (4) If any portion of the meeting will be closed to consider  
23 the character, alleged misconduct or professional competence of a  
24 person, the name of the person whose character, alleged misconduct  
25 or professional competence will be considered.

26 (5) If, during any portion of the meeting, the public body will  
27 consider whether to take administrative action against a person, the  
28 name of the person against whom administrative action may be  
29 taken.

30 3. Minimum public notice is:

31 (a) Posting a copy of the notice at the principal office of the  
32 public body or, if there is no principal office, at the building in  
33 which the meeting is to be held, and at not less than three other  
34 separate, prominent places within the jurisdiction of the public body  
35 not later than 9 a.m. of the third working day before the meeting;  
36 and

37 (b) Providing a copy of the notice to any person who has  
38 requested notice of the meetings of the public body. A request for  
39 notice lapses 6 months after it is made. The public body shall inform  
40 the requester of this fact by enclosure with, notation upon or text  
41 included within the first notice sent. The notice must be:

42 (1) Delivered to the postal service used by the public body  
43 not later than 9 a.m. of the third working day before the meeting for  
44 transmittal to the requester by regular mail; or



1 (2) If feasible for the public body and the requester has  
2 agreed to receive the public notice by electronic mail, transmitted to  
3 the requester by electronic mail sent not later than 9 a.m. of the third  
4 working day before the meeting.

5 4. If a public body maintains a website on the Internet or its  
6 successor, the public body shall post notice of each of its meetings  
7 on its website unless the public body is unable to do so because of  
8 technical problems relating to the operation or maintenance of its  
9 website. Notice posted pursuant to this subsection is supplemental to  
10 and is not a substitute for the minimum public notice required  
11 pursuant to subsection 3. The inability of a public body to post  
12 notice of a meeting pursuant to this subsection as a result of  
13 technical problems with its website shall not be deemed to be a  
14 violation of the provisions of this chapter.

15 5. Upon any request, a public body shall provide, at no charge,  
16 at least one copy of:

17 (a) An agenda for a public meeting;

18 (b) A proposed ordinance or regulation which will be discussed  
19 at the public meeting; and

20 (c) Subject to the provisions of subsection 6, any other  
21 supporting material provided to the members of the public body for  
22 an item on the agenda, except materials:

23 (1) Submitted to the public body pursuant to a nondisclosure  
24 or confidentiality agreement which relates to proprietary  
25 information;

26 (2) Pertaining to the closed portion of such a meeting of the  
27 public body; or

28 (3) Declared confidential by law, unless otherwise agreed to  
29 by each person whose interest is being protected under the order of  
30 confidentiality.

31 ➤ As used in this subsection, "proprietary information" has the  
32 meaning ascribed to it in NRS 332.025.

33 6. A copy of supporting material required to be provided upon  
34 request pursuant to paragraph (c) of subsection 5 must be:

35 (a) If the supporting material is provided to the members of the  
36 public body before the meeting, made available to the requester at  
37 the time the material is provided to the members of the public body;  
38 or

39 (b) If the supporting material is provided to the members of the  
40 public body at the meeting, made available at the meeting to the  
41 requester at the same time the material is provided to the members  
42 of the public body.

43 ➤ If the requester has agreed to receive the information and material  
44 set forth in subsection 5 by electronic mail, the public body shall, if  
45 feasible, provide the information and material by electronic mail.



1 7. A public body may provide the public notice, information  
2 and material required by this section by electronic mail. If a public  
3 body makes such notice, information and material available by  
4 electronic mail, the public body shall inquire of a person who  
5 requests the notice, information or material if the person will accept  
6 receipt by electronic mail. The inability of a public body, as a result  
7 of technical problems with its electronic mail system, to provide a  
8 public notice, information or material required by this section to a  
9 person who has agreed to receive such notice, information or  
10 material by electronic mail shall not be deemed to be a violation of  
11 the provisions of this chapter.

12 8. As used in this section, "emergency" means an unforeseen  
13 circumstance which requires immediate action and includes, but is  
14 not limited to:

15 (a) Disasters caused by fire, flood, earthquake or other natural  
16 causes; or

17 (b) Any impairment of the health and safety of the public.

18 **Sec. 2.** NRS 360.247 is hereby amended to read as follows:

19 360.247 **1.** Except as otherwise provided in this section, any  
20 appeal to the Nevada Tax Commission which is taken by a taxpayer  
21 concerning his liability for tax must be heard during a session of the  
22 Commission which is open to the public. ~~[A]~~ *Upon request by the*  
23 *taxpayer and for good cause shown, a hearing on such an appeal*  
24 *may be closed to the public ~~[if the taxpayer requests that it be~~*  
25 *closed.] to receive proprietary or confidential information. If the*  
26 *Commission closes the hearing to receive such information, all*  
27 *deliberations must be conducted and all decisions with respect to*  
28 *the appeal must be made in an open and public hearing. The*  
29 *Commission must provide at the public hearing sufficient*  
30 *information for the public to understand the basis and rationale*  
31 *for the decision of the Commission.*

32 **2.** *Except as otherwise provided in this subsection, as used in*  
33 *this section, "proprietary or confidential information" means:*

34 (a) *Any trade secret or confidential business information that*  
35 *is submitted to the Nevada Tax Commission by the taxpayer and*  
36 *designated as proprietary or confidential by the Commission; or*

37 (b) *Any information declared by specific statute to be*  
38 *confidential or that the Commission is prohibited from making*  
39 *public by specific statute.*

40 *As used in this subsection, "confidential business information"*  
41 *means any information relating to the amount or source of any*  
42 *income, profits, losses or expenditures of the taxpayer, including*  
43 *data relating to costs, prices or the customers of the taxpayer. The*  
44 *term "proprietary or confidential information" does not include*  
45 *any information that is included on a website, has been published*



- 1 *for public distribution or is otherwise available to the public or in*
- 2 *the public domain.*
- 3 **Sec. 3.** This act becomes effective on July 1, 2007.

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