
SENATE BILL NO. 369—COMMITTEE ON TAXATION

MARCH 23, 2009

Referred to Committee on Taxation

SUMMARY—Imposes a tax on the use of prostitution services and establishes the Office of Ombudsman for Sex Workers. (BDR 32-1228)

FISCAL NOTE: Effect on Local Government: Increases or Newly Provides for Term of Imprisonment in County or City Jail or Detention Facility.
Effect on the State: Yes.

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

AN ACT relating to prostitution; providing for the imposition and administration of a tax on the use of prostitution services; establishing the Office of Ombudsman for Sex Workers and creating the Account for Programs Related to Sex Workers; providing penalties; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 **Section 10** of this bill imposes an excise tax on each patron who uses the
2 prostitution services of a prostitute. The amount of the tax, which must be collected
3 from the patron or paid on behalf of the patron by the person who collects the fee
4 for such services, is \$5 per day. **Sections 1-29** of this bill provide for the
5 administration, collection and enforcement of the tax in a manner similar to other
6 state taxes.
7 **Sections 30-32** of this bill establish the Office of Ombudsman for Sex Workers
8 within the Department of Employment, Training and Rehabilitation, specify the
9 duties of the Ombudsman and create an account in the State General Fund for
10 expenditure to carry out the duties of the Ombudsman.



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

1 **Section 1.** Title 32 of NRS is hereby amended by adding
2 thereto a new chapter to consist of the provisions set forth as
3 sections 2 to 23, inclusive, of this act.

4 **Sec. 2.** *As used in this chapter, unless the context otherwise*
5 *requires, the words and terms defined in sections 3 and 4 of this*
6 *act have the meanings ascribed to them in those sections.*

7 **Sec. 3.** *“Commission” means the Nevada Tax Commission.*

8 **Sec. 4.** *“Taxpayer” means any person liable for the tax*
9 *imposed by this chapter.*

10 **Sec. 5.** *The Department shall:*

11 1. *Administer and enforce the provisions of this chapter, and*
12 *may adopt such regulations as it deems appropriate for those*
13 *purposes.*

14 2. *Deposit all taxes, interest and penalties it receives pursuant*
15 *to this chapter in the State Treasury for credit to the State General*
16 *Fund.*

17 **Sec. 6.** 1. *Each person responsible for maintaining the*
18 *records of a taxpayer shall:*

19 (a) *Keep such records as may be necessary to determine the*
20 *amount of the liability of the taxpayer pursuant to the provisions*
21 *of this chapter;*

22 (b) *Preserve those records for 4 years or until any litigation or*
23 *prosecution pursuant to this chapter is finally determined,*
24 *whichever is longer; and*

25 (c) *Make the records available for inspection by the*
26 *Department upon demand at reasonable times during regular*
27 *business hours.*

28 2. *The Department may by regulation specify the types of*
29 *records which must be kept to determine the amount of the*
30 *liability of a taxpayer pursuant to the provisions of this chapter.*

31 3. *Any person who violates the provisions of subsection 1 is*
32 *guilty of a misdemeanor.*

33 **Sec. 7.** 1. *To verify the accuracy of any return filed or, if*
34 *no return is filed by a taxpayer, to determine the amount required*
35 *to be paid, the Department, or any person authorized in writing by*
36 *the Department, may examine the books, papers and records of*
37 *any person who may be liable for the tax imposed by this chapter.*

38 2. *Any person who may be liable for the tax imposed by this*
39 *chapter and who keeps outside of this State any books, papers and*
40 *records relating thereto shall pay to the Department an amount*
41 *equal to the allowance provided for state officers and employees*
42 *generally while traveling outside of the State for each day or*



1 *fraction thereof during which an employee of the Department is*
2 *engaged in examining those documents, plus any other actual*
3 *expenses incurred by the employee while he is absent from his*
4 *regular place of employment to examine those documents.*

5 **Sec. 8.** *The Executive Director may request from any other*
6 *governmental agency or officer such information as he deems*
7 *necessary to carry out the provisions of this chapter. If the*
8 *Executive Director obtains any confidential information pursuant*
9 *to such a request, he shall maintain the confidentiality of that*
10 *information in the same manner and to the same extent as*
11 *provided by law for the agency or officer from whom the*
12 *information was obtained.*

13 **Sec. 9. 1.** *Except as otherwise provided in this section and*
14 *NRS 239.0115 and 360.250, the records and files of the*
15 *Department concerning the administration of this chapter are*
16 *confidential and privileged. The Department, and any employee*
17 *engaged in the administration of this chapter or charged with the*
18 *custody of any such records or files, shall not disclose any*
19 *information obtained from the Department's records or files or*
20 *from any examination, investigation or hearing authorized by the*
21 *provisions of this chapter. Neither the Department nor any*
22 *employee of the Department may be required to produce any of the*
23 *records, files and information for the inspection of any person or*
24 *for use in any action or proceeding.*

25 **2.** *The records and files of the Department concerning the*
26 *administration of this chapter are not confidential and privileged*
27 *in the following cases:*

28 (a) *Testimony by a member or employee of the Department*
29 *and production of records, files and information on behalf of the*
30 *Department or a taxpayer in any action or proceeding pursuant to*
31 *the provisions of this chapter if that testimony or the records, files*
32 *or information, or the facts shown thereby, are directly involved in*
33 *the action or proceeding.*

34 (b) *Delivery to a taxpayer or his authorized representative of a*
35 *copy of any return or other document filed by the taxpayer*
36 *pursuant to this chapter.*

37 (c) *Publication of statistics so classified as to prevent the*
38 *identification of a particular person or document.*

39 (d) *Exchanges of information with the Internal Revenue*
40 *Service in accordance with compacts made and provided for in*
41 *such cases.*

42 (e) *Disclosure in confidence to the Governor or his agent in*
43 *the exercise of the Governor's general supervisory powers, or to*
44 *any person authorized to audit the accounts of the Department in*
45 *pursuance of an audit, or to the Attorney General or other legal*



1 *representative of the State in connection with an action or*
2 *proceeding pursuant to this chapter, or to any agency of this or*
3 *any other state charged with the administration or enforcement of*
4 *laws relating to taxation.*

5 *(f) Exchanges of information pursuant to subsection 3.*

6 *3. The Commission may agree with any county fair and*
7 *recreation board or the governing body of any county, city or town*
8 *for the continuing exchange of information concerning taxpayers.*

9 **Sec. 10.** *1. An excise tax is hereby imposed on each patron*
10 *who uses the prostitution services of a prostitute, in the amount of*
11 *\$5 for each calendar day or portion thereof that the patron uses*
12 *the prostitution services of that prostitute.*

13 *2. Each person who collects a fee for prostitution services*
14 *shall:*

15 *(a) Collect the tax from each patron to whom the tax applies or*
16 *pay the tax on behalf of the patron; and*

17 *(b) On or before the last day of the month immediately*
18 *following each calendar quarter:*

19 *(1) File with the Department a return on a form prescribed*
20 *by the Department; and*

21 *(2) Remit to the Department any tax due pursuant to this*
22 *section for that calendar quarter.*

23 **Sec. 11.** *Upon written application made before the date on*
24 *which payment must be made, the Department may for good cause*
25 *extend by 30 days the time within which a taxpayer is required to*
26 *pay the tax imposed by this chapter. If the tax is paid during the*
27 *period of extension, no penalty or late charge may be imposed for*
28 *failure to pay at the time required, but the taxpayer shall pay*
29 *interest at the rate of 1 percent per month from the date on which*
30 *the amount would have been due without the extension until the*
31 *date of payment, unless otherwise provided in NRS 360.232 or*
32 *360.320.*

33 **Sec. 12.** *If the Department determines that any tax, penalty*
34 *or interest has been paid more than once or has been erroneously*
35 *or illegally collected or computed, the Department shall set forth*
36 *that fact in the records of the Department and certify to the State*
37 *Board of Examiners the amount collected in excess of the amount*
38 *legally due and the person from whom it was collected or by whom*
39 *it was paid. If approved by the State Board of Examiners, the*
40 *excess amount collected or paid must be credited on any amounts*
41 *then due from the person under this chapter, and the balance*
42 *refunded to the person or his successors in interest.*

43 **Sec. 13.** *1. Except as otherwise provided in NRS 360.235*
44 *and 360.395:*



1 (a) No refund may be allowed unless a claim for it is filed with
2 the Department within 3 years after the last day of the month
3 following the calendar quarter for which the overpayment was
4 made.

5 (b) No credit may be allowed after the expiration of the period
6 specified for filing claims for refund unless a claim for credit is
7 filed with the Department within that period.

8 2. Each claim must be in writing and must state the specific
9 grounds upon which the claim is founded.

10 3. Failure to file a claim within the time prescribed in this
11 chapter constitutes a waiver of any demand against the State on
12 account of overpayment.

13 4. Within 30 days after rejecting any claim in whole or in
14 part, the Department shall serve notice of its action on the
15 claimant in the manner prescribed for service of notice of a
16 deficiency determination.

17 **Sec. 14.** 1. Except as otherwise provided in this section,
18 NRS 360.320 or any other specific statute, interest must be paid
19 upon any overpayment of any amount of the taxes imposed by this
20 chapter at the rate set forth in, and in accordance with the
21 provisions of, NRS 360.2937.

22 2. If the Department determines that any overpayment has
23 been made intentionally or by reason of carelessness, the
24 Department shall not allow any interest on the overpayment.

25 **Sec. 15.** 1. No injunction, writ of mandate or other legal or
26 equitable process may issue in any suit, action or proceeding in
27 any court against this State or against any officer of this State to
28 prevent or enjoin the collection under this chapter of the tax
29 imposed by this chapter or any amount of tax, penalty or interest
30 required to be collected.

31 2. No suit or proceeding may be maintained in any court for
32 the recovery of any amount alleged to have been erroneously or
33 illegally determined or collected unless a claim for refund or credit
34 has been filed.

35 **Sec. 16.** 1. Within 90 days after a final decision upon a
36 claim filed pursuant to this chapter is rendered by the
37 Commission, the claimant may bring an action against the
38 Department on the grounds set forth in the claim in a court of
39 competent jurisdiction in Carson City, the county of this State
40 where the claimant resides or maintains his principal place of
41 business or a county in which any relevant proceedings were
42 conducted by the Department, for the recovery of the whole or any
43 part of the amount with respect to which the claim has been
44 disallowed.



1 2. Failure to bring an action within the time specified
2 constitutes a waiver of any demand against the State on account of
3 alleged overpayments.

4 **Sec. 17.** 1. If the Department fails to mail notice of action
5 on a claim within 6 months after the claim is filed, the claimant
6 may consider the claim disallowed and file an appeal with the
7 Commission within 30 days after the last day of the 6-month
8 period. If the claimant is aggrieved by the decision of the
9 Commission rendered on appeal, the claimant may, within 90 days
10 after the decision is rendered, bring an action against the
11 Department on the grounds set forth in the claim for the recovery
12 of the whole or any part of the amount claimed as an
13 overpayment.

14 2. If judgment is rendered for the plaintiff, the amount of the
15 judgment must first be credited towards any tax due from the
16 plaintiff.

17 3. The balance of the judgment must be refunded to the
18 plaintiff.

19 **Sec. 18.** In any judgment, interest must be allowed at the rate
20 of 6 percent per annum upon the amount found to have been
21 illegally collected from the date of payment of the amount to the
22 date of allowance of credit on account of the judgment, or to a
23 date preceding the date of the refund warrant by not more than 30
24 days. The date must be determined by the Department.

25 **Sec. 19.** A judgment may not be rendered in favor of the
26 plaintiff in any action brought against the Department to recover
27 any amount paid when the action is brought by or in the name of
28 an assignee of the person paying the amount or by any person
29 other than the person who paid the amount.

30 **Sec. 20.** 1. The Department may recover a refund or any
31 part thereof which is erroneously made and any credit or part
32 thereof which is erroneously allowed in an action brought in a
33 court of competent jurisdiction in Carson City or Clark County in
34 the name of the State of Nevada.

35 2. The action must be tried in Carson City or Clark County
36 unless the court, with the consent of the Attorney General, orders
37 a change of place of trial.

38 3. The Attorney General shall prosecute the action, and the
39 provisions of NRS, the Nevada Rules of Civil Procedure and the
40 Nevada Rules of Appellate Procedure relating to service of
41 summons, pleadings, proofs, trials and appeals are applicable to
42 the proceedings.

43 **Sec. 21.** 1. If any amount in excess of \$25 has been
44 illegally determined, either by the Department or by the person
45 filing the return, the Department shall certify this fact to the State



1 *Board of Examiners, and the latter shall authorize the*
2 *cancellation of the amount upon the records of the Department.*

3 2. *If an amount not exceeding \$25 has been illegally*
4 *determined, either by the Department or by the person filing the*
5 *return, the Department, without certifying this fact to the State*
6 *Board of Examiners, shall authorize the cancellation of the*
7 *amount upon the records of the Department.*

8 **Sec. 22. 1. A person shall not:**

9 (a) *Make, cause to be made or permit to be made any false or*
10 *fraudulent return or declaration or false statement in any return*
11 *or declaration with intent to defraud the State or to evade payment*
12 *of the tax or any part of the tax imposed by this chapter.*

13 (b) *Make, cause to be made or permit to be made any false*
14 *entry in books, records or accounts with intent to defraud the State*
15 *or to evade the payment of the tax or any part of the tax imposed*
16 *by this chapter.*

17 (c) *Keep, cause to be kept or permit to be kept more than one*
18 *set of books, records or accounts with intent to defraud the State*
19 *or to evade the payment of the tax or any part of the tax imposed*
20 *by this chapter.*

21 2. *Any person who violates the provisions of subsection 1 is*
22 *guilty of a gross misdemeanor.*

23 **Sec. 23. The remedies of the State provided for in this**
24 **chapter are cumulative, and no action taken by the Department or**
25 **the Attorney General constitutes an election by the State to pursue**
26 **any remedy to the exclusion of any other remedy for which**
27 **provision is made in this chapter.**

28 **Sec. 24. NRS 360.2937 is hereby amended to read as follows:**

29 360.2937 1. Except as otherwise provided in this section,
30 NRS 360.320 or any other specific statute, and notwithstanding the
31 provisions of NRS 360.2935, interest must be paid upon an
32 overpayment of any tax provided for in chapter 362, 363A, 363B,
33 369, 370, 372, 374, 377 or 377A **[H]** *of NRS or sections 2 to 23,*
34 *inclusive, of this act,* any fee provided for in NRS 444A.090 or
35 482.313, or any assessment provided for in NRS 585.497, at the rate of
36 0.5 percent per month from the last day of the calendar month
37 following the period for which the overpayment was made.

38 2. No refund or credit may be made of any interest imposed on
39 the person making the overpayment with respect to the amount
40 being refunded or credited.

41 3. The interest must be paid:

42 (a) In the case of a refund, to the last day of the calendar month
43 following the date upon which the person making the overpayment,
44 if he has not already filed a claim, is notified by the Department that



1 a claim may be filed or the date upon which the claim is certified to
2 the State Board of Examiners, whichever is earlier.

3 (b) In the case of a credit, to the same date as that to which
4 interest is computed on the tax or the amount against which the
5 credit is applied.

6 **Sec. 25.** NRS 360.297 is hereby amended to read as follows:

7 360.297 1. A responsible person who fails to collect or pay to
8 the Department any tax or fee imposed by this chapter, chapter
9 363A, 363B, 368A, 369, 370, 372 or 374 of NRS, *sections 2 to 23,*
10 *inclusive, of this act,* NRS 444A.090 or 482.313, or chapter 680B of
11 NRS, or who attempts to evade the payment of any such tax or fee,
12 is jointly and severally liable with any other person who is required
13 to pay such a tax or fee for the tax or fee owed plus interest and all
14 applicable penalties. The responsible person shall pay the tax or fee
15 upon notice from the Department that it is due.

16 2. As used in this section, "responsible person" includes:

17 (a) An officer or employee of a corporation; and

18 (b) A member or employee of a partnership or limited-liability
19 company,

20 ➔ whose job or duty it is to collect, account for or pay to the
21 Department any tax or fee imposed by this chapter, chapter 363A,
22 363B, 368A, 369, 370, 372 or 374 of NRS, *sections 2 to 23,*
23 *inclusive, of this act,* NRS 444A.090 or 482.313, or chapter 680B of
24 NRS.

25 **Sec. 26.** NRS 360.300 is hereby amended to read as follows:

26 360.300 1. If a person fails to file a return or the Department
27 is not satisfied with the return or returns of any tax, contribution or
28 premium or amount of tax, contribution or premium required to be
29 paid to the State by any person, in accordance with the applicable
30 provisions of this chapter, chapter 360B, 362, 363A, 363B, 369,
31 370, 372, 372A, 374, 377, 377A or 444A of NRS, *sections 2 to 23,*
32 *inclusive, of this act,* NRS 482.313, or chapter 585 or 680B of NRS
33 as administered or audited by the Department, it may compute and
34 determine the amount required to be paid upon the basis of:

35 (a) The facts contained in the return;

36 (b) Any information within its possession or that may come into
37 its possession; or

38 (c) Reasonable estimates of the amount.

39 2. One or more deficiency determinations may be made with
40 respect to the amount due for one or for more than one period.

41 3. In making its determination of the amount required to be
42 paid, the Department shall impose interest on the amount of tax
43 determined to be due, calculated at the rate and in the manner set
44 forth in NRS 360.417, unless a different rate of interest is
45 specifically provided by statute.



1 4. The Department shall impose a penalty of 10 percent in
2 addition to the amount of a determination that is made in the case of
3 the failure of a person to file a return with the Department.

4 5. When a business is discontinued, a determination may be
5 made at any time thereafter within the time prescribed in NRS
6 360.355 as to liability arising out of that business, irrespective of
7 whether the determination is issued before the due date of the
8 liability.

9 **Sec. 27.** NRS 360.417 is hereby amended to read as follows:

10 360.417 Except as otherwise provided in NRS 360.232 and
11 360.320, and unless a different penalty or rate of interest is
12 specifically provided by statute, any person who fails to pay any tax
13 provided for in chapter 362, 363A, 363B, 369, 370, 372, 374, 377,
14 377A, 444A or 585 of NRS, *or sections 2 to 23, inclusive, of this*
15 *act*, or any fee provided for in NRS 482.313, and any person or
16 governmental entity that fails to pay any fee provided for in NRS
17 360.787, to the State or a county within the time required, shall pay
18 a penalty of not more than 10 percent of the amount of the tax or fee
19 which is owed, as determined by the Department, in addition to the
20 tax or fee, plus interest at the rate of 1 percent per month, or fraction
21 of a month, from the last day of the month following the period for
22 which the amount or any portion of the amount should have been
23 reported until the date of payment. The amount of any penalty
24 imposed must be based on a graduated schedule adopted by the
25 Nevada Tax Commission which takes into consideration the length
26 of time the tax or fee remained unpaid.

27 **Sec. 28.** NRS 360.419 is hereby amended to read as follows:

28 360.419 1. If the Executive Director or a designated hearing
29 officer finds that the failure of a person to make a timely return or
30 payment of a tax imposed pursuant to NRS 361.320, ~~for~~ chapter
31 361A, 362, 363A, 363B, 369, 370, 372, 372A, 374, 375A, 375B,
32 376A, 377 or 377A of NRS, *or sections 2 to 23, inclusive, of this*
33 *act* is the result of circumstances beyond his control and occurred
34 despite the exercise of ordinary care and without intent, the
35 Department may relieve him of all or part of any interest or penalty,
36 or both.

37 2. A person seeking this relief must file with the Department a
38 statement under oath setting forth the facts upon which he bases his
39 claim.

40 3. The Department shall disclose, upon the request of any
41 person:

- 42 (a) The name of the person to whom relief was granted; and
43 (b) The amount of the relief.



1 4. The Executive Director or a designated hearing officer shall
2 act upon the request of a taxpayer seeking relief pursuant to NRS
3 361.4835 which is deferred by a county treasurer or county assessor.

4 **Sec. 29.** NRS 360.510 is hereby amended to read as follows:

5 360.510 1. If any person is delinquent in the payment of any
6 tax or fee administered by the Department or if a determination has
7 been made against him which remains unpaid, the Department may:

8 (a) Not later than 3 years after the payment became delinquent
9 or the determination became final; or

10 (b) Not later than 6 years after the last recording of an abstract
11 of judgment or of a certificate constituting a lien for tax owed,

12 → give a notice of the delinquency and a demand to transmit
13 personally or by registered or certified mail to any person,
14 including, without limitation, any officer or department of this State
15 or any political subdivision or agency of this State, who has in his
16 possession or under his control any credits or other personal
17 property belonging to the delinquent, or owing any debts to the
18 delinquent or person against whom a determination has been made
19 which remains unpaid, or owing any debts to the delinquent or that
20 person. In the case of any state officer, department or agency,
21 the notice must be given to the officer, department or agency before
22 the Department presents the claim of the delinquent taxpayer to the
23 State Controller.

24 2. A state officer, department or agency which receives such a
25 notice may satisfy any debt owed to it by that person before it
26 honors the notice of the Department.

27 3. After receiving the demand to transmit, the person notified
28 by the demand may not transfer or otherwise dispose of the credits,
29 other personal property, or debts in his possession or under his
30 control at the time he received the notice until the Department
31 consents to a transfer or other disposition.

32 4. Every person notified by a demand to transmit shall, within
33 10 days after receipt of the demand to transmit, inform the
34 Department of and transmit to the Department all such credits, other
35 personal property or debts in his possession, under his control or
36 owing by him within the time and in the manner requested by the
37 Department. Except as otherwise provided in subsection 5, no
38 further notice is required to be served to that person.

39 5. If the property of the delinquent taxpayer consists of a series
40 of payments owed to him, the person who owes or controls the
41 payments shall transmit the payments to the Department until
42 otherwise notified by the Department. If the debt of the delinquent
43 taxpayer is not paid within 1 year after the Department issued the
44 original demand to transmit, the Department shall issue another
45 demand to transmit to the person responsible for making the



1 payments informing him to continue to transmit payments to the
2 Department or that his duty to transmit the payments to the
3 Department has ceased.

4 6. If the notice of the delinquency seeks to prevent the transfer
5 or other disposition of a deposit in a bank or credit union or other
6 credits or personal property in the possession or under the control of
7 a bank, credit union or other depository institution, the notice must
8 be delivered or mailed to any branch or office of the bank, credit
9 union or other depository institution at which the deposit is carried
10 or at which the credits or personal property is held.

11 7. If any person notified by the notice of the delinquency
12 makes any transfer or other disposition of the property or debts
13 required to be withheld or transmitted, to the extent of the value of
14 the property or the amount of the debts thus transferred or paid, he is
15 liable to the State for any indebtedness due pursuant to this chapter,
16 or chapter 360B, 362, 363A, 363B, 369, 370, 372, 372A, 374, 377,
17 377A or 444A of NRS, *sections 2 to 23, inclusive, of this act*, NRS
18 482.313, or chapter 585 or 680B of NRS from the person with
19 respect to whose obligation the notice was given if solely by reason
20 of the transfer or other disposition the State is unable to recover the
21 indebtedness of the person with respect to whose obligation the
22 notice was given.

23 **Sec. 30.** Chapter 232 of NRS is hereby amended by adding
24 thereto a new section to read as follows:

25 *1. The Office of Ombudsman for Sex Workers is hereby*
26 *created. The Director shall appoint the Ombudsman. The*
27 *Ombudsman is in the unclassified service of the State.*

28 *2. The Ombudsman for Sex Workers shall, under the*
29 *supervision of the Director and to the extent that money is*
30 *available:*

31 *(a) Provide counseling services specifically designed to assist*
32 *sex workers in obtaining other types of employment, including:*

33 *(1) The assessment of their skills for other occupations;*

34 *(2) The development of personal plans for alternative*
35 *careers;*

36 *(3) The provision of information regarding the availability*
37 *of other types of employment; and*

38 *(4) Referrals to appropriate public and private programs*
39 *which provide career or technical education or training for, or*
40 *placement in, other types of employment; and*

41 *(b) Perform such other tasks relating to sex workers as may be*
42 *assigned by the Director.*

43 *3. The Account for Programs Related to Sex Workers is*
44 *hereby created in the State General Fund. The Ombudsman for*
45 *Sex Workers shall administer the Account and may expend money*



1 *in the Account only to pay for the expenses of carrying out his*
2 *duties and the functions of his office. All claims against the*
3 *Account must be paid as other claims against the State are paid.*

4 **Sec. 31.** NRS 232.900 is hereby amended to read as follows:

5 232.900 As used in NRS 232.900 to 232.960, inclusive, *and*
6 *section 30 of this act*, unless the context otherwise requires:

7 1. "Department" means the Department of Employment,
8 Training and Rehabilitation.

9 2. "Director" means the Director of the Department.

10 **Sec. 32.** NRS 232.910 is hereby amended to read as follows:

11 232.910 1. The Department of Employment, Training and
12 Rehabilitation is hereby created. The purpose of the Department is
13 to plan, coordinate and carry out various services and activities
14 designed to achieve and support employment and economic
15 independence for residents of this State who are disadvantaged,
16 displaced or disabled.

17 2. The Department consists of a Director and the following
18 divisions:

19 (a) Employment Security Division;

20 (b) Rehabilitation Division; and

21 (c) Such other divisions as the Director may establish.

22 3. The Nevada Equal Rights Commission, ~~and~~ the Board for
23 the Education and Counseling of Displaced Homemakers *and the*
24 *Office of Ombudsman for Sex Workers* are within the Department.

25 **Sec. 33.** The State Controller shall transfer the first \$100,000
26 of the money deposited in the State General Fund pursuant to
27 section 5 of this act during the fiscal year ending on June 30, 2011,
28 into the Account for Programs Related to Sex Workers created by
29 section 30 of this act.

30 **Sec. 34.** 1. This section and sections 1 to 29, inclusive, and
31 33 of this act become effective on July 1, 2009.

32 2. Sections 30, 31 and 32 of this act become effective on
33 July 1, 2010.

